

SHIRE OF MORAWA ORDINARY COUNCIL MEETING ATTACHMENTS

Thursday, 18 September 2025



Agenda Attachments

Shire of Morawa
Ordinary Council Meeting
18 September 2025

List of Attachments

11.2 Executive Manager Corporate & Community Services

11.2.1 Monthly Financial Report – August 2025

Attachment 1 – 11.2.1a Monthly Financial Report for the period ending 31 August 2025 Attachment 2 – 11.2.1b Bank Reconciliation for the period ending 31 August 2025 Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 31 August 2025

11.2.2 Morawa Community Resource Centre – Exemption from Rates

Attachment 1 – 11.2.2a Morawa CRC Annual Report 2023-24.

Attachment 2 – 11.2.2b Morawa CRC Financial Report 2023-24.

Attachment 3 – 11.2.1c Morawa CRC Charitable Registration Certificate.



Ordinary Council Meeting 18 September 2025

Attachment 1-	11.2.1a Monthly Financial Report as at 31 August 2025
Attachment 2-	11.2.1b Bank Reconciliation for the period ending 31 August 2025
Attachment 3-	11.2.1c List of Accounts Paid for the period ending 31 August 2025
Item 11.2.1-	Monthly Financial Report- August

SHIRE OF MORAWA

MONTHLY FINANCIAL REPORT

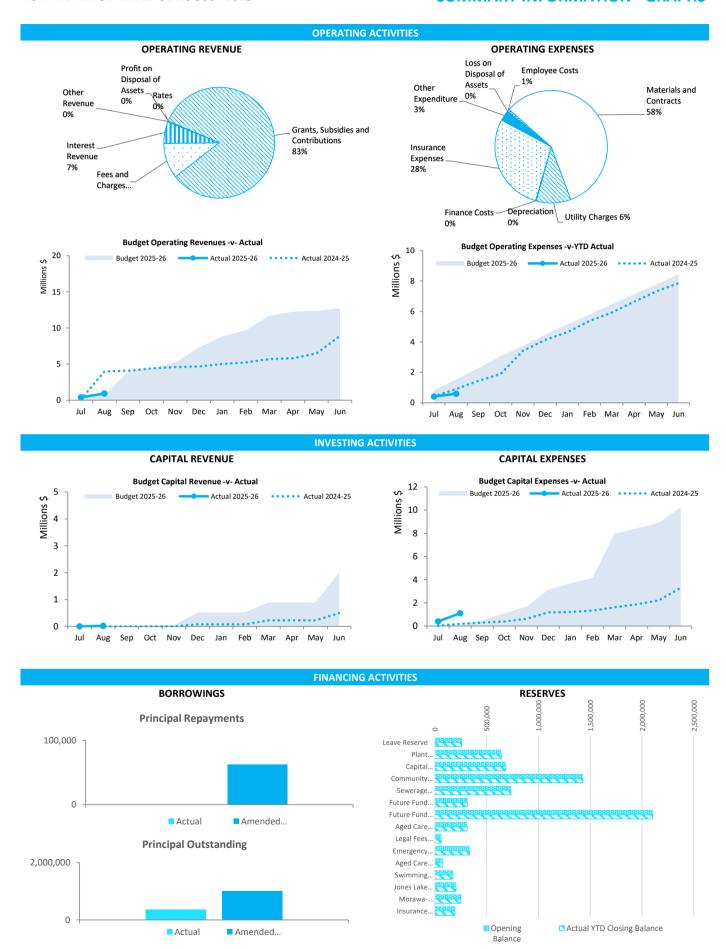
(Containing the Statement of Financial Activity) For the Period Ended 31 August 2025

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

TABLE OF CONTENTS

Statement of	of Financial Activity by Program	5
Statement of	of Financial Activity by Nature	7
Statement of	of Financial Position	8
Basis of Pre	paration	9
Note 1	Statement of Financial Activity Information	10
Note 2	Cash and Financial Assets	11
Note 3	Receivables	12
Note 4	Other Current Assets	13
Note 5	Payables	14
Note 6	Rate Revenue	15
Note 7	Disposal of Assets	16
Note 8	Capital Acquisitions	17
Note 9	Borrowings	19
Note 10	Lease Liabilities	20
Note 11	Cash Reserves	21
Note 12	Other Current Liabilities	22
Note 13	Grants and contributions	23
Note 14	Capital grants and contributions	24
Note 15	Trust Fund	25
Note 16	Explanation of Material Variances	26
	Sched - 2 to 14 Summary	28

SUMMARY INFORMATION - GRAPHS



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit) YTD

YTD Amended Var. \$ Budget Actual **Budget** (b)-(a) (a) (b) \$2.47 M \$2.47 M \$0.16 M \$2.63 M \$0.00 M (\$0.20 M) \$2.02 M \$1.82 M

Refer to Statement of Financial Activity

Opening

Closing

Cash and cash equivalents

\$9.98 M % of total \$2.21 M **Unrestricted Cash** 22.1% **Restricted Cash** \$7.77 M 77.9%

Refer to Note 2 - Cash and Financial Assets

Payables \$0.78 M % Outstanding \$1.37 M 0 to 30 Days 42.4% 56.8% 30 to 90 Days

0.8%

Over 90 Days Refer to Note 5 - Payables

Trade Payables

Receivables \$0.68 M % Collected \$0.61 M **Rates Receivable** 7.2%

Trade Receivable \$0.06 M % Outstanding (4605.2%) 30 to 90 Days Over 90 Days -3737.6%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

YTD Var. \$ **Amended Budget Budget** (b)-(a) \$0.39 M \$0.63 M (\$0.34 M) \$0.06 M

Refer to Statement of Financial Activity

Rates Revenue

\$0.00 M **VTD Actual** % Variance (\$0.00 M) **YTD Budget** (100.0%)

Refer to Note 6 - Rate Revenue

Grants and Contributions

\$0.54 M **VTD** Actual % Variance \$0.55 M **YTD Budget** (1.4%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

\$0.07 M **YTD Actual** % Variance \$0.18 M **YTD Budget** (61.5%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

YTD YTD Var. \$ **Amended Budget Budget Actual** (b)-(a) (a) (b) (\$0.08 M) (\$1.10 M) (\$1.02 M) (\$10.02 M)

Refer to Statement of Financial Activity

Proceeds on sale Asset Acquisition

YTD Actual \$0.02 M **YTD Actual** \$1.10 M % Spent (89.5%) \$9.91 M 0.0% **Amended Budget** \$0.19 M **Amended Budget** Refer to Note 7 - Disposal of Assets Refer to Note 8 - Capital Acquisitions

Capital Grants YTD Actual \$0.25 M % Received \$5.95 M (95.8%) **Amended Budget** Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

YTD **YTD** Var. \$ **Amended Budget Budget Actual** (b)-(a) (a) (b) \$0.77 M (\$0.04 M) (\$0.03 M) \$0.00 M Refer to Statement of Financial Activity

Borrowings

Principal \$0.00 M repayments Interest expense \$0.00 M **Principal due** \$0.36 M Refer to Note 9 - Borrowings

Reserves

Reserves balance \$7.77 M Interest earned \$0.03 M

Refer to Note 11 - Cash Reserves

Lease Liability

Principal \$0.00 M repayments Interest expense \$0.00 M **Principal due** \$0.00 M Refer to Note 10 - Lease Liabilites

This information is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 AUGUST 2025

STATUTORY PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

GOVERNANCE

To manage Councils' Elected Members

ACTIVITIES

Includes Members of Council, Civic Functions and Public Relations, Council Elections, Training/Education of members.

GENERAL PURPOSE FUNDING

To manage Council's finances

Includes Rates, Loans, Investments & Grants.

LAW, ORDER, PUBLIC SAFETY

To provide, develop & manage services in response to community needs.

Includes Emergency Services, Fire Services and Animal Control

HEALTH

To provide, develop & manage services in response to community needs.

Includes Environmental Health, Medical and Health facilities and providers

EDUCATION AND WELFARE

To provide, develop & manage services in response to community needs.

Includes Education, Welfare & Children's Services, Youth Development

HOUSING

To ensure quality housing and appropriate infrastructure is maintained.

Includes Staff and other housing, including aged care units and Dreghorn Street units.

COMMUNITY AMENITIES

To provide, develop & manage services in response to community needs.

Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning.

RECREATION AND CULTURE

To ensure the recreational & cultural needs of the community are met.

Includes the Swimming Pool, Halls, Library, Oval, Parks and Gardens and Recreational Facilities.

TRANSPORT

To effectively manage transport infrastructure within the shire.

Includes Roads, Footpaths, Private Works, Plant Operating Costs, Outside Crew wages and maintenance of the Airstrip.

ECONOMIC SERVICES

To foster economic development, tourism & rural services in the district.

Includes Tourism, Rural Services, Economic Development & Caravan Park.

OTHER PROPERTY AND SERVICES

To provide control accounts and reporting facilities for all other operations.

Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and Unclassified Items

STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2025

BY PROGRAM

		Adopted Annual	Amended Annual	YTD	YTD	Variance	Variance	
	Ref	Budget	Budget	Budget	Actual	\$	%	Va
	Note	(a)	(d)	(b)	(c)	(c)-(b)	(c)-(b)/(b)	A '
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		2,100	2,100	348	50	(298)	(85.63%)	
General purpose funding - general rates	6	3,209,363	3,209,363	0	0	0	0.00%	
General purpose funding - other		1,575,942	1,575,942	359,569	363,159	3,590	1.00%	
Law, order and public safety		28,740	28,740	5,759	5,788	29	0.49%	
Health		14,850	14,850	2,058	455	(1,603)	(77.91%)	
Education and welfare		17,500	17,500	2,078	4,141	2,063	99.27%	
Housing Community amenities		93,500 617,013	93,500 617,013	15,574 57,472	6,402 905	(9,172) (56,567)	(58.89%) (98.42%)	
Recreation and culture		60,945	60,945	5,655	1,992	(3,663)	(64.78%)	
Transport		566,558	566,558	234,118	217,840	(16,278)	(6.95%)	
Economic services		268,000	268,000	99,624	56,152	(43,472)	(43.64%)	•
Other property and services	_	323,233	323,233	14,746	(1,501)	(16,247)	(110.18%)	•
Fdia		6,777,744	6,777,744	797,001	655,383	(141,618)		
Expenditure from operating activities		(515.551)	(515.551)	(22.222)	()			
Governance		(618,301)	(618,301)	(80,230)	(33,723)	46,507	57.97%	4
General purpose funding		(284,454)	(284,454)	(47,400)	(4,847)	42,553	89.77%	4
Law, order and public safety		(167,669)	(167,669)	(28,448)	(29,409)	(961)	(3.38%)	
Health		(237,099)	(237,099)	(30,322)	(28,210)	2,112	6.96%	
Education and welfare		(254,872)	(254,872)	(43,514)	(10,039)	33,475	76.93%	4
Housing		(264,877)	(264,877)	(54,529)	(29,720)	24,809	45.50%	4
Community amenities		(750,201)	(750,201)	(130,878)	(23,693)	107,185	81.90%	4
Recreation and culture		(2,086,391)	(2,086,391)	(351,966)	(68,125)	283,841	80.64%	4
Transport		(2,794,522)	(2,794,522)	(464,250)	(45,919)	418,331	90.11%	4
Economic services		(812,193)	(812,193)	(232,110)	(16,851)	215,259	92.74%	4
Other property and services		(177,186)	(177,186)	(74,983)	(311,041)	(236,058)	(314.82%)	•
	-	(8,447,765)	(8,447,765)	(1,538,630)	(601,578)	937,052		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,304,200	406,458	1,629	(404,829)	(99.60%)	•
Amount attributable to operating activities		634,179	634,179	(335,171)	55,434	390,605		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from Capital grants, subsidies and contributions	14	5,949,676	5,949,676	0	250,900	250,900	0.00%	4
Proceeds from disposal of assets	14 7	5,949,676 190,000	5,949,676 190,000	0	250,900 20,000	250,900 20,000	0.00% 0.00%	4
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self	7	190,000	190,000	0	20,000	20,000	0.00%	4
Proceeds from disposal of assets		190,000 9,372	190,000 9,372	0	20,000	20,000		A
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans	7	190,000	190,000	0	20,000	20,000	0.00%	A
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities	7	190,000 9,372	190,000 9,372	0	20,000	20,000	0.00%	A
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self	7 9 ₋	9,372 6,149,048	9,372 6,149,048	0 0 0	20,000	20,000	0.00%	4
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans	7 9 -	9,372 6,149,048 (115,000)	9,372 6,149,048 (115,000)	0 0 0	20,000 0 270,900	20,000	0.00%	A
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self	7 9 ₋	9,372 6,149,048	9,372 6,149,048	0 0 0	20,000	20,000	0.00%	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans	7 9 -	9,372 6,149,048 (115,000)	9,372 6,149,048 (115,000)	0 0 0	20,000 0 270,900	20,000	0.00%	•
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure	7 9 9 9	9,372 6,149,048 (115,000) (4,573,094)	190,000 9,372 6,149,048 (115,000) (4,573,094)	0 0 0	20,000 0 270,900 0 (986,021)	20,000 0 0 0 (986,021)	0.00% 0.00% 0.00% 0.00%	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure	7 9 9 9	9,372 6,149,048 (115,000) (4,573,094) (5,332,600)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600)	0 0 0 0 (79,662)	20,000 0 270,900 0 (986,021) (117,476)	20,000 0 0 0 (986,021) (37,814)	0.00% 0.00% 0.00% 0.00%	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment	7 9 9 9	9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694)	0 0 0 0 0 (79,662) (79,662)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497)	20,000 0 0 0 (986,021) (37,814) (1,023,835)	0.00% 0.00% 0.00% 0.00%	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES	7 9 9 9	9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694)	0 0 0 0 0 (79,662) (79,662)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497)	20,000 0 0 0 (986,021) (37,814) (1,023,835)	0.00% 0.00% 0.00% 0.00%	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities	7 9 - 9 9 8 -	9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646)	0 0 0 (79,662) (79,662)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597)	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935)	0.00% 0.00% 0.00% 0.00% (47.47%)	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures	7 9 - 9 9 8 -	9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646)	0 0 0 (79,662) (79,662)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597)	20,000 0 0 0 (986,021) (37,814) (1,023,835) (752,935)	0.00% 0.00% 0.00% 0.00% (47.47%)	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES	7 9 - 9 9 8 -	9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409	0 0 0 (79,662) (79,662) (79,662)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597)	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935)	0.00% 0.00% 0.00% 0.00% (47.47%)	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures Transfer from reserves	7 9 - 9 9 8 -	9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646)	0 0 0 (79,662) (79,662)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597)	20,000 0 0 0 (986,021) (37,814) (1,023,835) (752,935)	0.00% 0.00% 0.00% 0.00% (47.47%)	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures Transfer from reserves Outflows from financing activities	7 9 - 9 9 8 - -	9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409	0 0 0 (79,662) (79,662) (79,662)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597) 0 0	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935) 0 0	0.00% 0.00% 0.00% 0.00% (47.47%)	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures Transfer from reserves Outflows from financing activities Repayment of debentures	7 9 - 9 9 8 - 9 11 -	9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605)	0 0 0 (79,662) (79,662) (79,662)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597) 0 0	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935) 0 0 0	0.00% 0.00% 0.00% 0.00% (47.47%) 0.00% 0.00%	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures Transfer from reserves Outflows from financing activities	7 9 - 9 9 8 - -	9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717)	0 0 0 (79,662) (79,662) (79,662) 0 0 (7,998) (28,142)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597) 0 0 0 0 (32,810)	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935) 0 0 0 7,998 (4,668)	0.00% 0.00% 0.00% 0.00% (47.47%)	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures Transfer from reserves Outflows from financing activities Repayment of debentures Transfer to reserves	7 9 - 9 9 8 - 9 11 -	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,321)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,322)	0 0 0 (79,662) (79,662) (79,662) 0 0 (7,998) (28,142) (36,140)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597) 0 0 0 (32,810) (32,810)	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935) 0 0 0 7,998 (4,668) 3,330	0.00% 0.00% 0.00% 0.00% (47.47%) 0.00% 0.00%	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures Transfer from reserves Outflows from financing activities Repayment of debentures	7 9 - 9 9 8 - 9 11 -	9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717)	0 0 0 (79,662) (79,662) (79,662) 0 0 (7,998) (28,142)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597) 0 0 0 0 (32,810)	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935) 0 0 0 7,998 (4,668)	0.00% 0.00% 0.00% 0.00% (47.47%) 0.00% 0.00%	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures Transfer from reserves Outflows from financing activities Repayment of debentures Transfer to reserves	7 9 - 9 9 8 - 9 11 -	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,321)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,322)	0 0 0 (79,662) (79,662) (79,662) 0 0 (7,998) (28,142) (36,140)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597) 0 0 0 (32,810) (32,810)	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935) 0 0 0 7,998 (4,668) 3,330	0.00% 0.00% 0.00% 0.00% (47.47%) 0.00% 0.00%	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures Transfer from reserves Outflows from financing activities Repayment of debentures Transfer to reserves Amount attributable to financing activities	7 9 - 9 9 8 - 9 11 -	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,321)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,322)	0 0 0 (79,662) (79,662) (79,662) 0 0 (7,998) (28,142) (36,140)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597) 0 0 0 (32,810) (32,810)	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935) 0 0 0 7,998 (4,668) 3,330	0.00% 0.00% 0.00% 0.00% (47.47%) 0.00% 0.00%	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures Transfer from reserves Outflows from financing activities Repayment of debentures Transfer to reserves Amount attributable to financing activities MOVEMENT IN SURPLUS OR DEFICIT	9 9 8 9 11 9	9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,321)	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,322) 768,087	0 0 0 (79,662) (79,662) (79,662) 0 0 (7,998) (28,142) (36,140)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597) 0 0 0 (32,810) (32,810) (32,810)	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935) 0 0 7,998 (4,668) 3,330 3,330	0.00% 0.00% 0.00% 0.00% (47.47%) 0.00% 0.00% 100.00% (16.59%)	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures Transfer from reserves Outflows from financing activities Repayment of debentures Transfer to reserves Amount attributable to financing activities MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year	9 9 8 9 11 9	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,321) 768,088	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,322) 768,087	0 0 0 (79,662) (79,662) (79,662) 0 0 (7,998) (28,142) (36,140) (36,140)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597) 0 0 0 (32,810) (32,810) (32,810) (32,810)	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935) 0 0 7,998 (4,668) 3,330 3,330	0.00% 0.00% 0.00% 0.00% (47.47%) 0.00% 0.00% 100.00% (16.59%)	
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self supporting loans Outflows from investing activities Payments for financial assets at amortised cost - self supporting loans Payments for Infrastructure Payments for property, plant and equipment Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Proceeds from new debentures Transfer from reserves Outflows from financing activities Repayment of debentures Transfer to reserves Amount attributable to financing activities MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year Amount attributable to operating activities	9 9 8 9 11 9	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,321) 768,088 2,469,381 634,179	190,000 9,372 6,149,048 (115,000) (4,573,094) (5,332,600) (10,020,694) (3,871,646) 700,000 1,118,409 1,818,409 (62,605) (987,717) (1,050,322) 768,087	0 0 0 (79,662) (79,662) (79,662) 0 0 (7,998) (28,142) (36,140) (36,140)	20,000 0 270,900 0 (986,021) (117,476) (1,103,497) (832,597) 0 0 0 (32,810) (32,810) (32,810) 2,626,074 55,434	20,000 0 0 (986,021) (37,814) (1,023,835) (752,935) 0 0 7,998 (4,668) 3,330 3,330	0.00% 0.00% 0.00% 0.00% (47.47%) 0.00% 0.00% 100.00% (16.59%)	

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 AUGUST 2025

NATURE DESCRIPTIONS

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

	Ref	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var
	Note	(a)	(d)	(b)	(c)	(c)-(b)	(c)-(b)/(b)	AV
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	6	3,209,363	3,209,363	0	0	0	0.00%	
Rates excluding general rates	6	2,230	2,230	(1,666)	0	1,666	(100.00%)	
Grants, subsidies and contributions	13	1,790,736	1,790,736	552,300	544,612	(7,688)	(1.39%)	
Fees and charges		1,014,813	1,014,813	175,593	67,572	(108,021)	(61.52%)	•
Interest revenue		347,265	347,265	55,244	41,454	(13,790)	(24.96%)	•
Other revenue		320,581	320,581	15,530	1,744	(13,786)	(88.77%)	•
Profit on disposal of assets	7	92,756	92,756	0	0	0	0.00%	
Gain on FV Adjustment of Financial Assets through P&L		0	0	0	0	0	0.00%	_
		6,777,744	6,777,744	797,001	655,383	(141,618)		
Expenditure from operating activities		/ ·	/a ·	,	/ \			
Employee costs		(2,526,357)	(2,526,357)	(506,671)	(4,237)	502,434	99.16%	
Materials and contracts		(2,605,336)	(2,605,336)	(427,475)	(347,717)	79,758	18.66%	
Utility charges		(422,880)	(422,880)	(72,143)	(59,876)	12,267	17.00%	
Depreciation		(2,388,570)	(2,388,570)	(398,072)	0	398,072	100.00%	A
Finance costs		(36,282)	(36,282)	(6,042)	(1,291)	4,751	78.64%	
Insurance expenses		(258,349)	(258,349)	(112,165)	(170,475)	(58,310)	(51.99%)	•
Other expenditure		(209,992)	(209,992)	(16,062)	(17,982)	(1,920)	(11.95%)	-
		(8,447,766)	(8,447,766)	(1,538,630)	(601,578)	937,052		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,304,200	406,458	1,629	(404,829)	(99.60%)	•
Amount attributable to operating activities		634,178	634,178	(335,171)	55,434	390,605		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	5,949,676	5,949,676	0	250,900	250,900	0.00%	
Proceeds from disposal of assets	7	190,000	190,000	0	20,000	20,000	0.00%	
Proceeds from financial assets at amortised cost - self		,	,		.,	.,		
supporting loans	9	9,372	9,372	0	0	0	0.00%	_
		6,149,048	6,149,048	0	270,900	270,900		
Outflows from investing activities								
Payments for financial assets at amortised cost - self				_				
supporting loans	9	(115,000)	(115,000)	0	0	0	0.00%	
Payments for infrastructure	8	(4,573,094)	(4,573,094)	0	(986,021)	(986,021)	0.00%	
Payments for property, plant and equipment	8	(5,332,600)	(5,332,600)	(79,662)	(117,476)	(37,814)	47.47%	- *
		(10,020,694)	(10,020,694)	(79,662)	(1,103,497)	(482,035)		-
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(79,662)	(832,597)	(752,935)		
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new borrowings	9	700,000	700,000	0	0	0	0.00%	
Transfer from reserves	11	1,118,409	1,118,409	0	0	0	0.00%	_
		1,818,409	1,818,409	0	0	0		
Outflows from financing activities								
Repayment of borrowings	9	(62,605)	(62,605)	(7,998)	0	7,998	100.00%	
Transfer to reserves	11	(987,717)	(987,717)	(28,142)	(32,810)	(4,668)	(16.59%)	_
		(1,050,321)	(1,050,322)	(36,140)	(32,810)	3,330		
Amount attributable to financing activities		768,088	768,087	(36,140)	(32,810)	3,330		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	2,469,381	2,469,381	2,469,381	2,626,074	156,693	6.35%	
Amount attributable to operating activities		634,178	634,178	(335,171)	55,434	390,605	(116.54%)	
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(79,662)	(832,597)	(752,935)	945.16%	
Amount attributable to financing activities		768,088	768,087	(36,140)	(32,810)	3,330	(9.21%)	_
Surplus or deficit after imposition of general rates	1(c)	1	0	2,018,408	1,816,101			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note $\,$ for an explanation of the reasons for the variance.

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

STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31 AUGUST 2025

	30 Jun 2025	31 Aug 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,312,849.50	9,985,832.98
Trade and other receivables	815,459.99	619,507.88
Inventories	16,778.98	16,778.98
Contract assets	124,918.64	124,918.64
Other assets	3,154.00	(6,209.28)
TOTAL CURRENT ASSETS	11,273,161.11	10,740,829.20
NON-CURRENT ASSETS		
Trade and other receivables	56,183.49	56,183.49
Other financial assets	59,714.63	59,714.63
Property, plant and equipment	30,702,784.09	30,820,259.92
Infrastructure	62,700,327.61	63,686,348.52
TOTAL NON-CURRENT ASSETS	93,519,009.82	94,622,506.56
TOTAL ASSETS	104,792,170.93	105,363,335.76
CURRENT LIABILITIES		
Trade and other payables	771,584.93	777,708.58
Other liabilities	157,602.97	397,939.09
Borrowings	0.79	0.79
Employee related provisions	235,118.58	235,118.58
TOTAL CURRENT LIABILITIES	1,164,307.27	1,410,767.04
NON-CURRENT LIABILITIES		
Borrowings	362,088.20	362,088.20
Employee related provisions	44,812.92	44,812.92
TOTAL NON-CURRENT LIABILITIES	406,901.12	406,901.12
TOTAL LIABILITIES	1,571,208.39	1,817,668.16
NET ASSETS	103,220,962.54	103,545,667.60
EQUITY		
Retained surplus	39,183,885.99	39,475,780.63
Reserve accounts	7,740,797.59	7,773,608.01
Revaluation surplus	56,296,278.96	56,296,278.96
TOTAL EQUITY	103,220,962.54	103,545,667.60

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

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 AUGUST 2025

BASIS OF PREPARATION

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and notfor-profit entities) and interpretations of the Australian Accounting Standards Board, and the Local Government Act 1995 and accompanying regulations.

The Local Government Act 1995 and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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 values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

GOODS AND SERVICES TAX

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.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 August 2025

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

Non-cash items excluded from operating activities	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
ton-cash tems excluded from operating activities		\$	\$	\$	\$
Adjustments to operating activities		•	•	·	,
Less: Profit on asset disposals	7	(92,756)	(92,756)	0	0
Less: Movement in liabilities associated with restricted cash		8,386	8,386	8,386	1,629
Add: Depreciation on assets		2,388,570	2,388,570	398,072	0
Total non-cash items excluded from operating activities		2,304,200	2,304,200	406,458	1,629
(b) Adjustments to net current assets in the Statement of Finance	cial Act	tivity			
The following current assets and liabilities have been excluded			Last	This Time	Year
from the net current assets used in the Statement of Financial			Year	Last	to
Activity in accordance with Financial Management Regulation 32.			Closing	Year	Date
			30 June 2025	31 Aug 2024	31 Aug 2025
Adjustments to net current assets					
Less: Reserves - restricted cash	11		(7,740,798)	(7,102,923)	(7,773,608)
Add Back: Component of Leave Liability not Required to be Fun-	12		258,017	249,027	259,646
Add: Borrowings	9		1	28,985	1
Total adjustments to net current assets		•	(7,482,780)	(6,824,911)	(7,513,961)
(c) Net current assets used in the Statement of Financial Activity	y				
Current assets					
Cash and cash equivalents	2		10,311,324	9,867,101	9,984,308
Rates receivables	3		602,919	4,215,273	555,519
Receivables	3		212,541	113,524	63,989
Other current assets	4		144,852	101,815	135,488
Less: Current liabilities					
Payables	5		(770,060)	(289,541)	(776,183)
Borrowings	9		(1)	(28,985)	(1)
Contract liabilities	12		(157,603)	(1,070,215)	(397,939)
Provisions	12		(235,119)	(235,119)	(235,119)
Less: Total adjustments to net current assets	1(b)		(7,482,780)	(6,824,911)	
Closing funding surplus / (deficit)			2,626,074	5,848,942	1,816,101

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as at current if expected to be settled within the next 12 months, being the Council's operational cycle.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
Description	Classification	\$	\$	\$	\$	institution	Kate	Date
		*	*	•	•			
Cash on hand								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
At Call Deposits								
Municipal Cash at Bank - OLD	Cash and cash equivalents	(2,036)		(2,036)		Bankwest	2.50%	At Call
Muni Bank Trading - NAB (Current)	Cash and cash equivalents	1,062,103		1,062,103		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,150,234		1,150,234		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	313,533	313,533		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	259,646	259,646		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	173,897	173,897		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	643,126	643,126		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	683,519	683,519		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	735,722	735,722		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	927,668	927,668		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	502,884	502,884		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	60,227	60,227		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	333,889	333,889		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	78,068	78,068		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	311,564	311,564		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	205,450	205,450		NAB	4.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	249,964	249,964		NAB	4.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	194,452	194,452		NAB	4.10%	At Call
Term Deposits		0	,,	,,				
TD: 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	4.80%	2/09/2025
TD: 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	4.80%	2/09/2025
TD: 4783 (Community Development Fund)	Cash and cash equivalents	0	500.000	500,000		NAB	4.80%	2/09/2025
Trust Deposits	cash and cash equivalents	O	300,000	300,000		IVAD	4.0070	2/03/2023
Trust Bank	Cash and cash equivalents				1,525	NAB	0.00%	At Call
Total	Casil allu casil equivalents	2,210,700	7,773,608	9,984,308		INAU	0.0070	At Call
1000		2,210,700	7,773,000	3,304,300	1,525			
Comprising								
Cash and cash equivalents		2,210,700	7,773,608	9,984,308	1,525			
		2,210,700	7,773,608	9,984,308	1,525	•		
VEV 11150 DA 4 250 A								

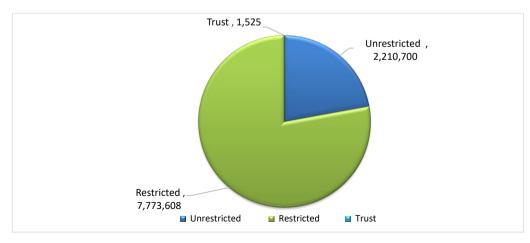
KEY INFORMATION

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 bank in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

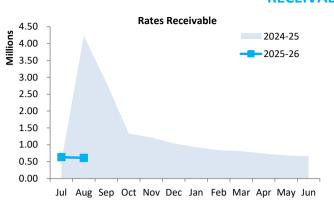


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES NOTE 3 **RECEIVABLES**

Rates receivable	30 Jun 2025	31 Aug 2025
	\$	\$
Opening arrears previous years	489,189	659,103
Levied this year	3,732,455	0
Less - collections to date	(3,562,542)	(47,400)
Equals current outstanding	659,103	611,702
Net rates collectable	659,103	611,702
% Collected	84.4%	7.2%

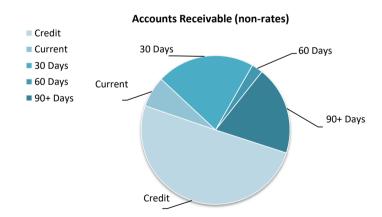


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(30,239)	4,029	12,821	1,475	11,604	(310)
Percentage	9740.4%	-1297.7%	-4129.9%	-475.3%	-3737.6%	
Balance per trial balance						
Sundry receivable						(310)
GST receivable						88,109
Increase in Allowance for impairmen	nt of receivables from c	ontracts with custom	ners			(25,012)
Total receivables general outstandi	ing					63,989

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES NOTE 4 **OTHER CURRENT ASSETS**

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 Aug 2025
	\$	\$	\$	\$
Inventory				
Fuel, Oils and Materials on Hand	16,779	0	0	16,779
Other current assets				
Accrued income	3,154	0	(9,363)	(6,209)
Contract assets				
Contract assets	124,919	0	0	124,919
Total other current assets	144,852	0	(9,363)	135,489

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

Contract assets

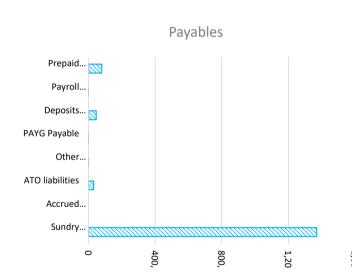
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

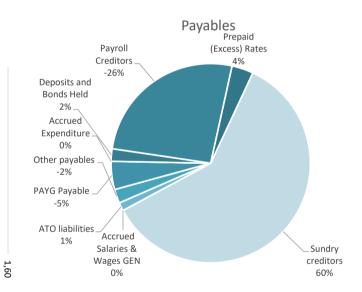
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	580,372	373,993	404,310	11,242	1,369,918
Percentage	0%	42.4%	27.3%	29.5%	0.8%	
Balance per trial balance						
Sundry creditors						1,369,918
Accrued Salaries & Wages GEN						0
ATO liabilities						30,670
Other payables						(51,534)
PAYG Payable						(104,007)
Accrued Expenditure						0
Deposits and Bonds Held						46,056
Payroll Creditors						(594,418)
Prepaid (Excess) Rates						79,499
Total payables general outstanding						776,184

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



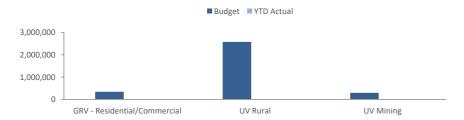


OPERATING ACTIVITIES NOTE 6 **RATE REVENUE**

General rate revenue				Budg	et		YTD A	ctual	
	Rate in	Number of	Rateable	Rate	Total	Rate	Interim	Back	Total
	\$ (cents)	Properties	Value	Revenue	Revenue	Revenue	Rates	Rates	Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$
General Rate									
Gross rental valuations									
GRV - Residential/Commercial	0.091876	265	3,705,874	340,480	340,480	0	0	0	0.00
Unimproved value									
UV Rural	0.016570	202	155,683,000	2,579,231	2,579,231	0	0	0	0.00
UV Mining	0.300660	28	988,235	297,127	297,127	0	0	0	0.00
Sub-Total		495	160,377,109	3,216,838	3,216,838	0	0	0	0.00
Minimum payment	Minimum \$								
Gross rental valuations									
GRV - Residential/Commercial	369	44	26,840	16,236	16,236	0	0	0	0
Unimproved value									
UV Rural	369	11	133,536	4,059	4,059	0	0	0	0
UV Mining	710	13	17,803	9,230	9,230	0	0	0	0
Sub-total		68	178,179	29,525	29,525	0	0	0	0
		563	160,555,288	3,246,363	3,246,363	0	0	0	0
Discount					(37,000)				0
Amount from general rates					3,209,363				0
Rates Written Off					(10,000)				0
Ex-gratia rates		0	0	0	12,230				0
Total general rates					3,211,593				0

KEY INFORMATION

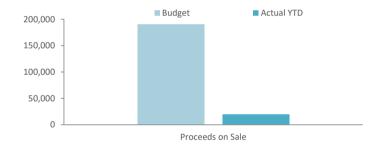
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.





OPERATING ACTIVITIES NOTE 7 **DISPOSAL OF ASSETS**

			Up	dated Budge	t		١	/TD Actual	
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
235	LAND - Lot 368 (2) Prater Street	0	0	0	0	0	10,000	0	0
237	LAND - Lot 371 (19) Waddilove Road	0	0	0	0	0	10,000	0	0
	Plant and equipment Education and welfare								
252	P&E - P252 Toyota Prado DSL WGN A/T GXL 1GTZ485 - TL Roads	25,000	30,000	5,000	0	0	0	0	C
	Transport								
621	P&E - P312 - 2021 Pajero Sport 02MO	23,751	40,000	16,249	0	0	0	0	0
43	P&E - P168 2003 IVECO 6700 Truck	20,645	80,000	59,355	0	0	0	0	0
	Other property and services								
624	P&E - P293 Mitsubishi Pajero	27,848	40,000	12,152	0	0	0	0	C
	Sport - (EMCCS) 0 MO								
		97,244	190,000	92,756	0	0	20,000	0	0



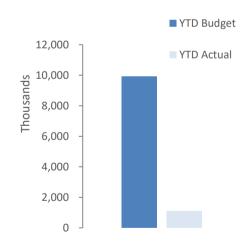
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2025

INVESTING ACTIVITIES NOTE 8 **CAPITAL ACQUISITIONS**

	Adopted	Amended			
Capital acquisitions	Budget	Budget	YTD Budget	YTD Actual	YTD Actual Variance
		\$	\$	\$	\$
Land and Buildings	4,464,000	4,464,000	79,662	117,476	37,814
Plant and equipment	868,600	868,600	0	0	0
Infrastructure - roads	3,401,724	3,401,724	0	981,870	981,870
Infrastructure - Footpaths	260,000	260,000	0	2,640	2,640
Infrastructure - Drainage	0	0	0	0	0
Infrastructure - Parks & Ovals	125,370	125,370	0	1,480	1,480
Infrastructure - Other	736,000	736,000	0	31	31
Payments for Capital Acquisitions	9,905,694	9,905,694	79,662	1,103,497	1,023,835
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	5,949,676	5,949,676	0	250,900	250,900
Other (disposals & C/Fwd)	190,000	190,000	0	20,000	20,000
Cash backed reserves					
Plant Replacement Reserve	418,000	418,000	0	0	0
Future Fund Grants (Interest) Reserve	40,000	40,000	0	0	0
Insurance Works Reserve	159,792	159,792	0	0	0
Contribution - operations	3,148,226	1,947,609	79,662	832,597	752,935
Capital funding total	9,905,694	9,905,694	79,662	1,103,497	1,023,835

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Capital expenditure total Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

						Variance
Account/	ob Description	Budget	Budget	YTD Budget	YTD Actual	(Under)/ O
Buildings						
Bu	ilding Capital Works - Early Childhood Education Centre	(3,700,000)	(3,700,000)	0	0	
Ur	nallocated Budget	(25,000)	(25,000)	(4,166)	0	4,
Lo	t 377 (24) Barnes St Capital	(25,000)	(25,000)	(4,166)	0	4,
Lo	t 350 (17) Broad Ave Capital	(25,000)	(25,000)	(4,166)	0	4,
Re	serve 3931 Oval House Mtce	(25,000)	(25,000)	(4,166)	0	4,
18	A Evans Street, Morawa	(25,000)	(25,000)	(4,166)	0	4,
24	Harley Street, Morawa	(10,000)	(10,000)	(1,666)	(55)	1,
2 (Caulfield St Old Docs House Capital	(63,000)	(63,000)	(10,500)	0	10,
	w Koolanooka Public Conveniences	(20,000)	(20,000)	0	0	ĺ
	wn Hall & Old Chambers	(134,000)	(134,000)	0	(3,106)	(3,:
	creation Centre - Renewals	(82,000)	(82,000)	0	(16,208)	(16,2
Int	erim Depot Construction Works	(50,000)	(50,000)	0	(36,718)	(36,7
Ol	d Depot Demolition Works	0	0	0	(61,389)	(61,3
Ad	min Office Upgrade/Renewal	(280,000)	(280,000)	(46,666)	0	46,
	_	(4,464,000)	(4,464,000)	(79,662)	(117,476)	(37,8
Plant & Ed	quipment					
Pu	rchase Of Cdo Vehicle	(38,000)	(38,000)	0	0	
Pu	rchase Plant & Equipment - Sewerage	(25,000)	(25,000)	0	0	
Pu	rchase Of New Iveco Truck	(450,000)	(450,000)	0	0	
Pu	rchase Of Street Sweeper	(235,600)	(235,600)	0	0	
Pu	rchase Of Mws Vehicle	(60,000)	(60,000)	0	0	
Pu	rchase Of Emccs Vehicle	(60,000)	(60,000)	0	0	
		(868,600)	(868,600)	0	0	
Infrastruc	ture Other					
Inf	rastructure Other	(30,000)	(30,000)	0	0	
Te	nnis Courts Resurfacing	(650,000)	(650,000)	0	0	
Te	nnis Courts Refencing	(56,000)	(56,000)	0	0	
		(736,000)	(736,000)	0	(31)	(
Infrastruc	ture Sewerage	(,,	(,,		, ·	· ·
	werage Upgrade	(50,000)	(50,000)	0	0	
30	werage opprade	(50,000)	(50,000)	0	0	
Infrastruc	ture Parks & Ovals	(50,000)	(50,000)		ŭ	
		2			(4.400)	/1.4
	ectric Vehicle Charging Stations Iomon Terrace Redevelopment	(125.270)	(125.270)	0	(1,480)	(1,4
50	iomon Terrace Redevelopment	(125,370)	(125,370)	0		(1,4
Infractrue	turo Boads	(125,370)	(125,370)	U	(1,480)	(1,4
	ture Roads					
Bla	ack Spot Evaside Rd Stage 2 Expenditure	(537,000)	(537,000)	0	0	
No	orton Road 2025/26 Gravel Resheet 2Km	(167,720)	(167,720)	0	(45,500)	(45,5
Co	llins Road 2025/26 Gravel Resheet 2Km	(147,445)	(147,445)	0	0	
Jo	nes Lake Road 2025/26 Reseal	(211,916)	(211,916)	0	0	
Kr	ummel Road 2025/26 Culvert Replacement	(51,805)	(51,805)	0	0	
M	alcolm Road 2025/26 Gravel Resheet 2Km	(277,230)	(277,230)	0	(15,360)	(15,3
Br	oad Avenue 2025/26 Reseal	(52,048)	(52,048)	0	0	
Ol	den Road 2025/26 Gravel Resheet 1Km	(75,337)	(75,337)	0	0	
Na	nekine Road 2024/25 Section	(511,223)	(511,223)	0	(8,260)	(8,2
Na	nekine Road 2025/26 Reconstruct	(450,000)	(450,000)	0	0	
M	orawa Yalgoo Road 2025/26 Reconstruction Section 1	(450,000)	(450,000)	0	(456,375)	(456,3
M	orawa Yalgoo Road 2025/26 Reconstruction Section 2	(450,000)	(450,000)	0	(456,375)	(456,3
•	n Renewals	(20,000)	(20,000)	0	0	
318	-	(3,401,724)	(3,401,724)	0	(981,870)	(981,8
Infrastruc	ture Footpaths	(3,701,727)	(3,701,727)	J	(551,670)	(501,0
	oad Ave Dual Use Path	(62,500)	(62,500)	0	0	
	l Street Dual Use Path	(62,500)	(62,500)	0	(2,640)	
	ater Street Dual Use Path	(135,000)	(135,000)	0	(2,040)	(2,0
		(260,000)	(260,000)	0	(2,640)	(2,6
		(200,000)	(200,000)	U	(2,040)	(2,0

Repayments - borrowings

Information on borrowings				New Loans			Principal Repayments			Principal Outstandin	g		Interest Repayments	
Particulars	Loan No.	1 July 2025	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare														
Early Childhood and Family Centre	143	0	0	365,000	365,000	0	14,595	14,595	0	350,405	350,405	0	10,744	10,744
Housing														
24 Harley Street - Staff Housing	136	217,080	0	0	0	0	17,067	17,067	217,080	200,013	200,013	780	9,850	9,850
Recreation and culture														
Netball Courts Redevelopment	139	145,008	0	0	0	0	12,774	12,774	145,008	132,234	132,234	511	3,267	3,267
Tennis Courts Renewal Project	142	0	0	220,000	220,000	0	8,797	8,797	0	211,203	211,203	0	6,476	6,476
		362,088	0	585,000	585,000	0	53,233	53,233	362,088	893,855	893,855	1,291	30,337	30,337
Self supporting loans Recreation and culture														
Self Supporting Loan - Tennis Club - 0	Court Renewa	0	0	115,000	115,000	0	9,372	9,372	0	105,628	105,628	0	5,945	5,945
		0	0	115,000	115,000	0	9,372	9,372	0	105,628	105,628	0	5,945	5,945
Total		362,088	0	700,000	700,000	0	62,605	62,605	362,088	999,483	999,483	1,291	36,282	36,282
Current borrowings		1							1					
Non-current borrowings		362,088							362,088					
	•	362,089							362,089					

All debenture repayments were financed by general purpose revenue. Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

	Amount	Amount				Total				
	Borrowed	Borrowed				Interest	Interest	Amour	nt (Used)	Balance
Particulars	Actual	Budget	Institution	Loan Type	Term Years	& Charges	Rate	Actual	Budget	Unspent
	\$	\$				\$	%	\$	\$	\$
Early Childhhod and Family Centre	0	365,000) WATC	Debenture	10	93,979	4.5774	0	365,000	0
Tennis Court Renewal	0	115,000	WATC	Debenture	10	30,117	4.6964	0	115,000	0
Tennis Court Renewal	0	220,000) WATC	Debenture	10	56,645	4.5774	0	220,000	0
	0	700,000)			180,741		0	700,000	0

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2025

FINANCING ACTIVITIES NOTE 10 **LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 31 August 2025

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2025

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
Nesel ve Hallie	Ś	Ś	Ś	\$	\$	Ś	\$	Ś	Ś
Leave Reserve	258,017	8,386	1,629		0	0	0	266,403	259,646
Plant Replacement Reserve	639,091	20,770	4,035	422,581	0	(418,000)	0	664,442	643,126
Capital Works Reserve	679,230	22,075	4,289	100,000	0	0	0	801,305	683,519
Community & Economic Development Reserve	1,421,847	46,210	5,821	0	0	(367,612)	0	1,100,445	1,427,668
Sewerage Reserve	731,105	23,761	4,616	60,000	0	(75,000)	0	739,866	735,722
Future Fund Grants (Interest) Reserve	311,565	10,126	1,967	58,005	0	(40,000)	0	339,696	313,533
Future Fund (Principal) Reserve	2,099,729	68,241	3,155	0	0	(58,005)	0	2,109,965	2,102,884
Aged Care Units (Excl. 1-4) Reserve	309,671	10,064	1,892	10,000	0	0	0	329,735	311,564
Legal Fees Reserve	59,849	1,945	378	10,000	0	0	0	71,794	60,227
Emergency Response Reserve	331,794	10,783	2,095	0	0	0	0	342,577	333,889
Aged Care Units 1-4 (JVA) Reserve	77,516	2,519	553	0	0	0	0	80,035	78,068
Swimming Pool Reserve	172,806	5,616	1,091	20,000	0	0	0	198,422	173,897
Jones Lake Road Rehab Reserve	204,161	6,635	1,289	20,000	0	0	0	230,796	205,450
Morawa-Yalgoo Road Maintenance Reserve	249,964	0	0	50,000	0	0	0	299,964	249,964
Insurance Works Reserve	194,452	0	0	0	0	(159,792)	0	34,660	194,452
	7,740,798	237,131	32,810	750,586	0	(1,118,409)	0	7,610,106	7,773,608

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Aug 2025
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	31,525	0	(3,741)	27,784
 Capital grant/contribution liabilities 	13	126,078	494,977	(250,900)	370,155
Total other liabilities	'	157,603	494,977	(254,641)	397,939
Provisions					
Annual leave		118,348	0	0	118,348
Long service leave		90,040	0	0	90,040
Total Provisions	'	208,388	0	0	208,388
Total Other Current Liabilities Amounts shown above include GST (where applicable)					606,327

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFIT PROVISIONS

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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits 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.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

CAPITAL GRANT/CONTRIBUTION LIABILITIES

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2025

NOTE 13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Unspent Gra	ant. Subsidie	s and Contribut	ions Liability	Grants.	Subsidies and	Contributions R	evenue
Provider	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Aug 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
General purpose funding								
Grants- FAGS WALGGC - General	0	C	0	0	820,760	820,760	205,190	221,718
Grants- FAGS WALGGC - Local Roads	0	C	0	0	386,382	386,382	96,595	99,612
Law, order, public safety								
DFES Operating Grant - Bush Fire Brigade	0	C	0	0	21,590	21,590	5,397	5,788
Education and welfare					•	•		
COTA WA Seniors Week Grant Income	0	C	0	0	1,000	1,000	166	0
Bike Week/Transport-WestCycle Grant Income	0	C	0	0	1,000	1,000	166	O
Morawa Youth Skills Clinics Grant Income	0	C	0	0	2,500	2,500	416	0
Dept of Communities Youth Week WA Grant Income	0	C	0	0	3,000	3,000	500	C
WAPF Safe Street Morawa Grant Income	6,689	C	(3,741)	2,948	2,500	2,500	416	3,741
Community amenities	.,		(-, ,	,	,	,		-,
Grant Income for Art Gallery	0	C	0	0	50,000	50,000	8,332	0
Recreation and culture					,	,	-,	
DLGSC RETB Grant Income - Gallery Upgrade	24,836	C	0	24,836	0	0	0	0
NADC Australia Day Grant	0	C	0	0	5,000	5,000	0	0
Direct Grant (MRWA)	0	C		0	213,754	213,754	213,754	213,754
	31,525.12	0	(3,741)	27,784	1,507,486	1,507,486	530,932	544,612
Contributions								
Education and welfare								
Other Income	0	C	0	0	500	500	82	0
Community amenities								
Drummuster Contribution	0	C	0	0	250	250	40	O
Community Benefit Contribution	0	C	0	0	20,000	20,000	3,332	0
Recreation and culture					,	•	,	
Event Income - Other Culture	0	C	0	0	1,800	1,800	300	0
Transport					,- 20	,		
Street Lighting Subsidy (MRWA)	0	C	0	0	105,200	105,200	17,532	0
Maintenance Contribution - Silverlake - Morawa Yalgoo Road	0	C		0	100,000	100,000	0	0
Road Maintenance Contribution	0	C		0	55,000	55,000	0	0
Other property and services	•	_			,	,	-	
Income related to Unclassified	0	C	0	0	500	500	82	0
-	0	O		0	283,250	283,250	21,368	0
TOTALS	31,525	O	(3,741)	27,784	1,790,736	1,790,736	552,300	544,612

	Unspent Non Opera	iting Grants, Su	bsidies and Conf	ributions Liability	Non Operating	g Grants, Subsidie	es and Contribution	ons Revenue
Provider	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Aug 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies								
Education and welfare								
Growing Regions Program - Early Childhood Education Centre	0	0	0	0	2,234,775	2,234,775	0	
Income					, - , -	, - , -		
Lotterywest - Early Childhood Education Centre Income	0	0	0	0	732,613	732,613	0	
Recreation and culture					,	•		
LRCIP 4 Grant - Solomon Terrace	0	0	0	0	125,370	125,370	0	
Grant Funding - Town Hall & Old Chambers	0	0	0	0	50,000	50,000	0	
CSRFF - Tennis Courts Resurfacing Income	0	0	0	0	215,000	215,000	0	
Transport					-,	-,		
MRWA Grant - RRG - Nanekine Rd - Reconstruct 25/26	0	72,000	0	72,000	180,000	180,000	0	(
MRWA Grant - RRG - Morawa Yalgoo Rd - Reconstruction Section 1 25/26	0	120,000	(120,000)	0	300,000	300,000	0	120,000
MRWA Grant - RRG - Morawa Yalgoo Rd - Reconstruction	0	120,000	(120,000)	0	300,000	300,000	0	120,00
Section 2 25/26		-,	(-,,		,	,		,,,,,
MRWA Grant - RRG - Nanekine Road - Widen & Seal	61,140	0	(8,260)	52,880	241,140	241,140	0	8,260
RTR Grant - White Road - Gravel Resheeting	34,188	0	0	34,188	0	0	0	(
RTR Grant - Norton Road 2025/26 Gravel Resheet 2Km	0	0	0	0	167,720	167,720	0	
RTR Grant - Collins Road 2025/26 Gravel Resheet 2Km	0	0	0	0	147,445	147,445	0	(
RTR Grant - Jones Lake Road 2025/26 Reseal	0	0	0	0	211,916	211,916	0	
RTR Grant - Krummel Road 2025/26 Culvert Replacement	0	0	0	0	51,805	51,805	0	
RTR Grant - Malcolm Road 2025/26 Gravel Resheet 2Km	0	0	0	0	277,230	277,230	0	
RTR Grant - Broad Avenue 2025/26 Reseal	0	0	0	0	52,048	52,048	0	
RTR Grant - Olden Road 2025/26 Gravel Resheet 1Km	0	0	0	0	75,337	75,337	0	
MRWA Black Spot Grant - Evaside Road Stage 2	0	143,200	0	143,200	358,000	358,000	0	
WA Bicycle Network Grant - Broad Street Footpath	15,375	10,375	0	25,750	30,750	30,750	0	
WA Bicycle Network Grant - Gill Street Footpath	15,375	10,375	0	25,750	30,750	30,750	0	
WA Bicycle Network Grant - Prater Street Dual Use Path	0	19,027	(2,640)	16,387	67,777	67,777	0	2,64
	126,078	494,977	(250,900)	370,155	5,849,676	5,849,676	0	250,900
Capital Contributions								
Recreation and culture								
Tennis Club - Tennis Courts Resurfacing Contribution	0	0	0	0	100,000	100,000	0	(
	0	0	0	0	100,000	100,000	0	(
Total Non-operating grants, subsidies and contributions	126,078	494,977	(250,900)	370,155	5,949,676	5,949,676	0	250,900

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2025

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

	Opening Balance	Amount	Amount	Closing Balance
Description	1 July 2025	Received	Paid	31 Aug 2025
	\$	\$	\$	\$
Drug Action Group	660	0	C	660
Youth Fund Raising	865	0	C	865
	1,525	0	C	1,525

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 AUGUST 2025

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

			Explanation o	f positive variances	Explanation of negative varia	nces
Reporting Program	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Fees and charges	(108,021)	(61.52%)	▼		Rubbish collection charges are budgeted to be received but have not yet been levied. Caravan Park revenue running behind budget.	
Interest revenue	(13,790)	(24.96%)	▼		Interest on term deposits have not yet matured.	
Other revenue	(13,786)	(88.77%)	▼		Diesel fuel rebate income running behind budget.	
Expenditure from operating activities						
Employee costs	502,434	99.16%	Payroll journals have not been processed for July and August. The issue is being looked at by the Shire's IT Support company Readytech.			
Materials and contracts	79,758	18.66%	Various material and contract expense accounts running behind budget.			
Utility charges	12,267	17.00%	Various utility charges contract expense accounts running behind budget.			
Depreciation	398,072	100.00%	Depreciation for 2025/26 has not been run in the asset register. Depreciation will be run once the Shire's 202425 financials have been audited.			
Insurance expenses	(58,310)	(51.99%)	▼		Actual insuance premiums paid are ahead of budget phasing.	
Investing activities						
Proceeds from Capital grants, subsidies and contributions	250,900	0.00%	Actual capital grant revenue recognised is ahead of budget phasing.			
Proceeds from disposal of assets	20,000	0.00%	•	Proceeds from the sale of 2 Prater St and 19 Waddilove Rd were not budgeted for.		

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 AUGUST 2025

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

			Explanation o	f positive variances	Explanation of negative var	iances
Reporting Program	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
	\$	%				
Payments for Infrastructure	(986,021)	0.00%	▼		Capital Works currently ahead of budget phasing. See Note 8 for project details.	
Payments for property, plant and equipment	(37,814)	(47.47%)	▼		Capital Works currently ahead of budget phasing. See Note 8 for project details.	

Shire of Morawa Bank Reconciliation Report

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	1,086,825.64	1,150,233.56	1,525.11	5,673,608.01	2,100,000.00
Balance as per General Ledger	1,060,066.30	1,150,233.56	1,525.11	5,673,608.01	2,100,000.00
Outstanding Deposits					
Unallocated Bank Deposits	(\$16,878.74)				
Outstanding Deposits	\$1,327.50				
Difference	1,060,066.30	1,150,233.56 0.00	1,525.11 0.00	5,673,608.01 0.00	2,100,000.00 0.00

List of Payments Report

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19455	08/08/2025	North Midlands Electrical	Solomon Tce solar lights test and report	2796.63	6
EFT19456	08/08/2025	Mid Coast Civil Pty Ltd	Standpipe Access Card Bond Reimbursement	50.00	6
EFT19457	08/08/2025	Morawa Drapery Store (MJ & BL Thornton Pty	Protective clothing Work Boots	199.95	6
EFT19458	08/08/2025	Nutrien Ag Solutions	Surefire Chemical. Shire Gardeners	446.60	6
EFT19459	08/08/2025	Think Water Mid West	24 Harley Street project and reticulation CEO house	2500.00	6
EFT19460	08/08/2025	Canine Control	Ranger Services for the period 22 July 2025	2241.72	6
EFT19461	08/08/2025	Marketforce - Omnicom Media Group	CEO Advertising 26 June 2025 - West Australian - Differential rates	720.94	6
EFT19462	08/08/2025	WALGA	2025/26 WALGA Subscriptions renewal	22680.30	6
EFT19463	08/08/2025	Greenfield Technical Services	Blackspot funding Evaside road	572.00	6
EFT19464	08/08/2025	Local Government Professionals Australia WA	Grant Writing and Business Case Workshop	1110.00	6
EFT19465	08/08/2025	Aerodrome Management Services Pty Ltd	Morawa Compliance Support Morawa Airport	3177.10	6
EFT19466	08/08/2025	Quality Press	reprint x1000 copies of the 'Visit Morawa' A4 Tourist Brochure.	1375.00	6
EFT19467	08/08/2025	DMIRS (Department of Mines, Industry	BSL Transactions (DMIRS)	1030.04	6
EFT19468	08/08/2025	Infinitum Technologies Pty Ltd	Monthly IT Services for Drs Surgery July 2025	6654.33	6
EFT19469	08/08/2025	Mitchell and Brown Communications	Security Monitoring fee for July 2025 to June 2026	175.77	6
EFT19470	08/08/2025	Pemjay Pty Ltd	Vegetation Management - Malcolm Rd	16896.00	6
EFT19471	08/08/2025	Canine Control - Additional Services	Ranger Services Corella Culling for the period16 July 2025	1980.00	6
EFT19472	08/08/2025	Bob Waddell Consultant	Assistance with Monthly Financials & Budget	8492.00	6
EFT19473	08/08/2025	Bookeasy Australia Pty Ltd	Accommodation Booking Software for July 2025	134.31	6
EFT19474	08/08/2025	Thurkle's Earthmoving & Maintenance P/L	Push up gravel norton road resheet	50050.00	6
EFT19475	08/08/2025	Cleanpak Total Solutions	Cleaning Supplies for all Shire amenities	749.10	6
EFT19476	08/08/2025	LG Best Practices Pty Ltd	Rates Services July to December 2025	3652.00	6
EFT19477	08/08/2025	Cloud Collections Pty Ltd	Court Filing Fee & Bailiff Fee - A713 & A108	1299.40	6
EFT19478	08/08/2025	Wallace Plumbing and Gas	Sewer line extension & leaking pipe, main St	54223.19	6
EFT19479	08/08/2025	Arsh Rana	Refund of Bond for Staff Housing - Evans St	1075.00	6
EFT19480	08/08/2025	LG Solutions Pty Ltd	Cloud Fees & Charges Subscription for 25/26	5225.00	6
EFT19481	08/08/2025	ATC Work Smart	Admin Trainee - Workplace Skills Tues & Thurs (MDHS)	313.06	6
EFT19482	08/08/2025	WA Wildlife Displays	Wildlife Display & Activity Station for Midwest NAIDOC	1500.00	6
EFT19483	08/08/2025	Southern Cross Broadband Pty Ltd	Monthly Fixed Wireless Internet Charge @ Community Gym	238.00	6
EFT19484	08/08/2025	B.L.S Constructions	6 x precast concrete container footings for 40 foot containers	16300.69	6
EFT19485	08/08/2025	Paterson Architects Pty Ltd	Shire of Morawa Depot Redevelopment	4840.00	6
EFT19486	08/08/2025	Integrated ICT	Replacement Public PCs for Admin building	5670.50	6
EFT19487	08/08/2025	Brad Douglas	Reimbursement for various items - 45 Solomon Tce	2697.75	6

List of Payments Report

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19488	08/08/2025	Midwest Turf Supplies	Supply of Turf - Sir Walter Buffalo	1560.00	6
EFT19489	08/08/2025	uthuri Murithi Relocation expense reimbursement		1500.00	6
EFT19490	08/08/2025	Winc	Photocopier usage charges from July 2025 to June 2026	715.55	6
EFT19491	08/08/2025	WA Machinery Brokers	one gear box for frail mower	800.00	6
EFT19492	08/08/2025	North Midlands Electrical	Depot Construction Works	8370.22	6
EFT19493	08/08/2025	Nutrien Ag Solutions	Roundup Ultra Max 20 litres	1716.12	6
EFT19494	08/08/2025	WesTrac Equipment Pty Ltd	Parts for CAT GRADER - P261	238.62	6
EFT19495	08/08/2025	Refuel Australia	supply diesel depot	16022.82	6
EFT19496	08/08/2025	Canine Control	Ranger Services for the period Tuesday 8 July 2025	2241.72	6
EFT19497	08/08/2025	GH Country Courier	Freight Charges for the period July 2025	114.84	6
EFT19498	08/08/2025	WALGA	Registration WALGA Local Government Convention 2025	4152.50	6
EFT19499	08/08/2025	Shire of Mingenew	Reimbursement for OSH Online Training	245.58	6
EFT19500	08/08/2025	Aerodrome Management Services Pty Ltd	rvices Pty Ltd ATI-Annual Technical/Safety Inspection of the Morawa Aerodrome		6
EFT19501	08/08/2025	WA Country Health Service - Midwest	Accommodation Cancellation Refund	954.00	6
EFT19502	08/08/2025	Snap Osborne Park	Rates Notice Stationary x 1000	577.50	6
EFT19503	08/08/2025	Blackwoods Geraldton	Tools and Equipment for Shire Depot	532.99	6
EFT19504	08/08/2025	Pat's Mobile Mechanical	Service Grader P265	781.00	6
EFT19505	08/08/2025	Major Motors Pty Ltd	Part for Truck Tipper P138	2382.25	6
EFT19506	08/08/2025	Bob Waddell Consultant	Assistance with 2025/26 Annual Budget & Financials	2376.00	6
EFT19507	08/08/2025	Instant Racking	8 x 5 caged box trailer	3920.00	6
EFT19508	08/08/2025	Midmech Pty Ltd	service ute 90000 klm P294	1228.83	6
EFT19509	08/08/2025	Before You Dig Australia	2025/26 Before You Dig Australia membership	660.00	6
EFT19510	08/08/2025	Rowe Contractors	Morawa Yalgoo Road Upgrade 2025/26	297000.00	6
EFT19511	08/08/2025	ATC Work Smart	Admin Trainee - Workplace Skills Tues & Thurs -(MDHS)	435.47	6
EFT19512	08/08/2025	Brad Douglas	Staff Reimbursement	139.00	6
			Total EFT Payments	578,263.54	

List of Payments Report

Chq/EFT	Date	Name	Description	Amount	Bank
DD10552.1	14/08/2025	Beam Super	Superannuation on Payrun # 136 - FN end 13.08.2025	11281.66	6
DD10569.1	28/08/2025	Beam Super	Superannuation on Payrun # 138 FN end 27/08/2025	11208.10	6
DD10570.1	22/08/2025	Synergy	Electricity usage and charges for 25 June - 24 July 2025	4096.29	6
DD10571.1	21/08/2025	Telstra Corporation Limited	Telephone usage and charges for 2 August - 1 Sept 2025	34.95	6
DD10572.1	01/08/2025	Exetel Pty Ltd	Monthly charge on Corporate Intenet 1 August - 31 August 2025	975.00	6
DD10573.1	18/08/2025	Synergy	Electricity useage and charges for 19 June - 16 July 2025	4481.92	6
DD10573.2	18/08/2025	Telstra Corporation Limited	Telephone usage and charges Sims And Dongles for 28 July - 27	1224.36	6
DD10574.1	04/08/2025	Synergy	Electricity Usage and Charges for 2 May - 30 June 2025	464.94	6
DD10574.2	04/08/2025	Telstra Corporation Limited	Telephone Charges SMS Alert 16 July - 15 August 2025	710.45	6
DD10575.1	05/08/2025	Synergy	Electricity Charges for 17 June - 14 July	367.78	6
DD10584.1	29/08/2025	Water Corporation	Water Usage and Expenses for 5 June - 7 August 2025	6694.33	6
DD10585.1	28/08/2025	Water Corporation	Water Usage and Expenses for 9 June - 11 August 2025	1325.45	6
DD10586.1	25/08/2025	Telstra Corporation Limited	Telephone Use & Service Charges up to 01 August 2025	383.66	6
DD10586.2	25/08/2025	Water Corporation	Water use & service Charges 05 Jun 25 to 07 Aug 25	2093.29	6
			Total Direct Debit Payments	45,342.18	
2526-02.09	13/08/2025	Water Corporation	BPAY payment to Water Corp for 4 Granville St - Use & Service charges	114.84	6
APPAY137	14/08/2025	Shire of Morawa	Altus Payroll Pay Run 137 Net Pay Journal	77165.73	6
2526-02.07	21/08/2025	NAB	Being NAB Connect Fee - Access & Usage - August 2025	22.79	6
APPAY138	28/08/2025	Shire of Morawa	Altus Payroll Pay Run 138 Net Pay Journal	69153.24	6
2526-02.06	29/08/2025	NAB	NAB Bank Account, Merchant & BPAY Fee's - Access & Usage - August	316.86	6
2526-02.04	31/08/2025	DOT	Being Transport Direct Debit Payments 01.08.2025 to 31.08.2025	10887.60	6
	31/08/2025	Centrelink	Centrepay fee's - August 2025	11.88	6
	31/08/2025	Shire of Morawa	Gym Toggle Refunds - August 2025	60.00	6
	31/08/2025	Shire of Morawa	Caravan Park Cancellations/Refunds - August 2025	2,505.00	6
			Total Bank Transfers/ Payments	160,237.94	

•							
	nı	re	\sim t	$\Lambda\Lambda$	\sim		\sim
ၧ			OI.	/ V I	u	UV	V CI

List of Payments Report

For Period Ending 31 August 2025

Chq/EFT	Date	Name	Description	Amount	Bank
2526-02.09	04/08/2025	NAB	Corporate card purchases in July 2025		
	Corporate Cre	edit Card - EMCCS			
	2/07/2025	Regional Jobs WA	Job Advertisement - Finance Coordinator	\$55.00	6
	14/07/2025	WA Machinery Brokers	Gearbox for Slasher, implement for Tractor	\$800.00	6
	29/07/2025	NAB	NAB Card Fee	\$8.00	6
	•		Sub Total	863.00	
	Coroprate Cre	edit Card - CEO			
	30/06/2025	Starlink Internet	Internet Fee - 17 Solomon Tce (June 2025)	\$139.00	6
	4/07/2025 Starlink Internet		Internet Fee - CEO residence, as per contract (June 2025)	\$139.00	6
	14/07/2025	Morawa Hotel	Recruitment - CEO	\$88.00	6
	17/07/2025	Shire of Morawa	New Small Plant - Box Trailer - Vehicle Licence Transfer	\$20.50	6
	22/07/2025	The Good Guys	40L 1000W Microwave - Black - Caravan Park Camp Kitchen	\$299.00	6
	22/07/2025	The Good Guys	32" HD Smart TV - Koolanooka Chalet	\$199.00	6
	23/07/2025	Starlink Internet	Internet Fee - Landfill	\$108.00	6
	25/07/2025	Starlink Internet	Internet Fee - Medical Centre	\$139.00	6
	25/07/2025	Starlink Internet	Internet Fee - Depot	\$139.00	6
	28/07/2025	Starlink Internet	Internet Fee - 17 Solomon Tce (July 2025)	\$139.00	6
	28/07/2025	Starlink Internet	Internet Fee - CEO residence, as per contract (July 2025)	\$139.00	6
	29/07/2025	NAB	NAB Card Fee	\$8.00	6
			Sub Total	1,556.50	

TOTAL Corporate Credit Card Payment

2,419.50

TOTAL PAYMENTS FOR COUNCIL APPROVAL	786,263.16
-------------------------------------	------------



Ordinary Council Meeting 18 September 2025

Attachment 1- 11.2.2a Morawa CRC Annual Report

2023-24

Attachment 2- 11.2.2b Morawa CRC Financial Report

2023-24

Attachment 3- 11.2.2c Morawa CRC Charitable

Registration

Item 11.2.2- Morawa Community Resource

Centre – Exemption from Rates





Proudly supported by





Contents

Who we are	
What we do	
Chairperson's Report	7
Manager's Report	8
Year in Summary	9
Government Services	10
Economic and Business Development Support	11
Social Development Support	12
Services and Products	14
Building Community Connections	16
Our Team	17
Our Supporters	19
Treasurer's Report	20
Financial Statements	22

Who we are

The Morawa Community Resource Centre (CRC) has played an essential part in the Morawa Community for the last 30 years.

It started off being Telecentre in 1994 and had a name change in 2010 to the Morawa Community Resource Centre (CRC).

The Morawa CRC is located in the Midwest region of Western Australia, about 160 kilometers east-south of the City of Geraldton and about 390 kilometers north of the state capital Perth.

We are an Independent not for profit that works to improve access to Government services and economics, business and social development opportunities.

We are open 4 days a week Tuesday – Friday 9.-430pm, we offer a range of services including free online access to state services and local information, Trans WA, secretarial services, Room hire, Book exchange, Local newspaper, Staying In Place Program, regular business and social services and activities as well as so much more.

Additionally, the Morawa CRC are constantly listening and engaging with the community listening to their needs and what services they would like to see come to our region.

We are constantly evolving and adapting to what the community needs.





Our Vision



To bring together the people of Shire of Morawa. "Stronger together"

Our Mission

The Morawa Community Resource Centre works in partnership with the residents of Morawa and our stakeholders to support community capacity building, bring resources and expertise into the community, and develop innovative ideas and projects, for the long-term benefit of the community. Whilst also promoting Morawa as a welcoming and inclusive community that embraces what makes it unique, offering livability, variety, and opportunity for all.

What we do



Access to government services

- Centrelink Access Point
- Access to local and state information and services
- Providing Information and support



Economic and business development support

- Facilitate social activities.
- Referral services to business development and employment services
- Providing information and support to businesses



Social development support

- Facilitate social development workshops, activities, events.
- Providing Information and support
- Working and referrals to other social services



Services and products

- Scanning
- Printing and copying
- Secretarial services
- · Conference / meeting room hire.
- Office hire
- University Exam Supervision
- Centrelink Access
- Trans WA Bus ticketing
- Community events, workshops
- Videoconferencing system
- Grant writing collaboration



Building community connections

- Morawa Scene; our bi weekly community newspaper
- Facilitating community events and targeted events
- Collaborations with other groups and organization's
- Staying In Place Program.
- Communication through social media and the local Scene
- Community Engagement

Chairperson's Report

As Chairperson of the Morawa Community Resource Centre (CRC), I am pleased to present our Annual Report for 2023-2024.

This year has been both exciting and challenging for the CRC and the committee. We signed up for the "Staying in Place" program, which brought new opportunities and responsibilities, alongside our other programs and events. We also faced a difficult period when Kristin became unwell. Despite her illness, she continued to contribute significantly, going above and beyond her duties. We deeply appreciate her dedication and efforts.

During this time, committee members stepped up to provide additional support when needed, and I am grateful for their assistance. We also welcomed Belinda, a casual officer, who took over the implementation of the "Staying in Place" program and worked extra hours when required.

I would like to extend our gratitude to DPIRD for their continued support. Without their assistance, the centre would not be able to operate.

Throughout the year, we focused on developing policies and successfully applied for the CRC to be classified as a charity, which has helped reduce certain expenses.

The CRC has been actively involved in organizing and supporting various events, including the NAIDOC event in July, seniors' events, training programs, and the Christmas Street Festival. The support from the community and businesses for these events has been fantastic, and we hope this continues in the future.

Our financial report has been finalized and audited, showing a surplus of \$48,071 this year. This improvement was achieved through cost-cutting measures initiated in late

2022, securing more grant funding, and adopting new fees and charges.

The centre remains dependent on grant funding, with the majority coming from our contract with DPIRD. Without this support, the centre would not be sustainable. The Centre Coordinator and the committee are working diligently to develop new services to attract more members and funding to the CRC.

I would like to thank our committee members, both current and past, for their countless hours of dedication to the CRC. Your efforts are greatly appreciated.

Lastly, I extend my gratitude to our current and past employees, stakeholders, and the community. Without your support, the centre could not continue to operate.

Jackie Hawkins

Morawa CRC Chairperson.



Manager's Report

Wow, where has that year gone it feels like yesterday, I was sitting here doing my first ever Annual Report, since becoming the Morawa CRC Coordinator I have learnt so much and have meet and worked with so many amazing people.

The Morawa CRC has had a very busy 12 months. We have people always in and out of our Centre for everything from directions to the best wildflowers, Centrelink access, needing an ear to listen or IT help, the list goes on and is hugely varied.

An exciting development this year has been our successful application for charity status. This status opens so many doors for us, for example increasing the variety of grants we can apply for which widens our services reach, as well as financial benefits regarding land rates and access to microsoft programs & Canva etc.

The Centre has been able to employ 2 part time staff members which has been essential to our steady growth. Belinda has been invaluable and has so much knowledge around Age care and connecting with our senior citizens and we are very lucky to have her. We are also fortunate to have Thersea who has joined our team more recently, she has been amazing support for us on the front desk she loves the diversity of the job and the community love her. We look forward to Teresa getting a diversity of workshops underway in the coming year.

This year we signed up for Staying in Place (SIP) like many other CRC's in WA and the program aligns well with the Morawa CRC vision and mission. This is a slow burn for us as it comes with many challenges but there is a large part of the community that will strongly benefit from the program and the community are voicing that this is important to them for our long term liveability in rural areas so we jumped on board and we will continue

to push forward and see what happens over the next 6 months.

We have also been a major contributor to this year's Midwest NADOIC event . This has offered a fantastic opportunity to connect with many Midwest stakeholder and build ongoing relationships. The event was a huge success, and the children and adults had an amazing time

Here at the CRC we have facilitated and help facilitate, Services Australia, Hair dresser, Optometrist, Gateways Suicide prevention workshop, grant writing workshop, Family movie nights, North Midlands Art workshops, FRR Grant workshop, NADOIC, and we can't can't forget our CRC's annual Morawa Christmas Festival.

We are so fortunate we have been networking with so many different organizations that have given our community so many amazing opportunities.

After having a year under my belt I am looking forward to what next year has in store for us.

Becoming Stronger Together,

Thank you

Kristin Ballantine Potter

Coordinator/ Manager



Year in Summary



600 +

People provided government and community information



9

Workshops delivered



25

Overall services we provide our community



7

Successful grants received



3

Local people employed



17

Volunteers engaged



6

Community events held



2

Hot office bookings



8

Collaborations with other community groups



25

One-one-one IT training sessions provided

Government Services

Government Access Point

With Morawa located 160km from the nearest regional Centre Geraldton, it can be challenging for residents needing access to government information and services. We support our local community to have improved access to these services.

Videoconferencing Connections

The CRC was fortunate enough to receive a \$10,000 grant from the Morawa Community Cropping Group to purchase new state of the art Videoconferencing equipment. The CRC as well as the community has benefited from this technology. We have been able to run online training sessions that we otherwise would not have access to, videoconference meetings and Tai Chi classes which has connected us to other parts of WA especially when we live so remotely. We are very excited to be able to provide this to the community and will be expanding our offerings in the new year.

Services Australia Access Point

Morawa CRC has a Services Australia Access Point, which the community has access to a computer, telephone, scanner and fax machine. We also have brochures and information available. This access point is backed up by regular visits by services Australia to provide face to face support and information.



Services Australia Access Point



Economic and Business Development Support

Morawa Retail Business Network

Morawa CRC has been integral in reinvigorating the Morawa Retail Business Network which has been dormant for over 6 years now, the group has been remodeled to include business owners and aims to create a forum for local business people to;

- Implement ideas to increase local
- purchasing and change the community's mindset around shopping local, for example every year we have a Community Monster raffle and local currency cards.
- Provide training and upskilling opportunities via the CRC, videoconferencing facilities for businesses in town, Canva workshops, etc.
- Connect with associate industry and guest speakers.
- Maintain meaningful connections between local businesses where we can work together towards common goals and reduce isolation through social events and engagement



Morawa Retail Business Network

Morawa CRC operates as an examination center for students from many universities in Australia, we have recently become the location for community & neighboring areas to sit their exams, which allows them not to have to travel to Perth.

Social Development Support

An important role of the CRC is bringing the community members together to create meaningful connections a creating a sense of belonging.

Community Movie Nights

This year we held movies nights which were a hit in the community, we also broke this down to family, seniors, women's movie nights etc., it was amazing see the community coming together to share a movie and movie snacks.

Living remotely, we don't get to go to the cinema so it was a real treat to be able to come and meet new people and see old friends, This is something that the community expressed they wish to continue next year so we will do so.

Seniors Week

Morawa has a large ageing population, and our seniors are very important members of our community. We were fortunate to be able to celebrate our seniors during seniors week. The first day consisted of a luncheon and games. We collaborated with the Shire of Morawa, Desert Blue connect and WA Country Health Service. The theme was once again focused on being active, which was at the request of our guests. The participants took part in carpet bowls, coits and other school games. The second day we hosted a clay making workshop with the Morawa Youth Centre giving an opportunity for intergenerational play and discussions followed by dinner and a movie.





Halloween:

The Kids love this time of the year and Halloween is fast becoming a highlight of our local calendar. The CRC collected names and addresses of people wishing to welcome trick or treaters to their home and made a map for the children to navigate. It was a wonderful evening seeing the kids as well as some of the adults get dressed up and enjoy wandering the town as a community. It these little events that make the kids feel like they are part of the bigger outside world.



Morawa Christmas Street Festival

This is the biggest event on the CRC's calendar. This is an opportunity for the whole community to come together and celebrate the end of the year the end of harvest if farmers are finished, or support each other in the more trying years. This year, at the request of the community we worked towards creating more of a Christmas feel and investing in our long-term infrastructure to ensure the festival continues to go from strength to strength.

We received a grant from the Shire of Morawa Sinosteel fund to purchase a 6m community Christmas tree, wreaths to adorn the light poles and festoon lights. We are holding a colouring in competition to determine the lucky person who will turn the Christmas lights on.

We endeavor to host this event at a low cost if no cost to the community as we know we have quite a few families that can't afford much. With saying this we are working with our local police on a Christmas gift appeal, our local police will go around on Christmas morning and deliver presents and food, the community really as gotten behind this and our volunteer base is expanding quickly with everyone chipping in around the Christmas Festival.



Midwest NAIDOC

Our Annual NAIDOC event was an incredible day out bringing together people from Morawa and all surrounding communities to celebrate our strong indigenous culture. This was a combined event again with the Shire of Morawa, MEEDAC and regional stakeholders.



Services and Products

The Morawa CRC has a wide range of services, we are continuing to grow with what the community need and want.

- Local newsletter- Morawa Scene
- Book Exchange
- Centrelink Access Point
- Trans WA Bus tickets
- · Document storage
- Exam supervision
- Printing, coping and scanning
- Secretarial services
- Support with phones, tablets, laptops
- · Conference room hire and hot desk hire
- IT support
- Videoconferencing facilities
- Hair Dresser
- Optometrist
- Staying in Place (Age care)
- Book Club



Videoconferencing Facilities



Local newspaper



Book exchange



Community Lounge



Community morning tea



Grant writing workshop



Men's Mental Health Dinner



Mable / seniors info session

Building Community Connections

Morawa CRC has an open door policy, everyone and anyone is welcome here, we love feedback and suggestions on what the community needs and wants and how we can do better.

The Morawa CRC is constantly building positive relationships with the other outside community and non-community groups. This year I have been consciously networking and connecting with people from outside regions so we can bring more to our community.

We think it so important to be involved in community events and projects as this is the key to building positive relationships and building stronger communities.

We are constantly informing residents on what's going on within our community we do this through our local newspaper, social media, flyers and information boards throughout town.

Morawa CRC staff are encouraged to engage in workshops, professional development relevant to there roles and needs of the centre. We attend Stronger Together every few months this is a great way to see what other CRC's are doing and support each other.

As the center's manager I am looking forward to what next brings with collaborations and opportunities.



Our Team

Management Committee

Our committee are members that are passionate about Morawa and the community within it. We have an excellent mix with everyone's combined skills and ideas we can't wait to see what 20256 brings.



Jackie Hawkins

Chairperson

Jackie is Executive Manager of Corporate and Community Service at the shire of Morawa and brings a very strong governance and Finance skillset to the CRC Committee which is invaluable for our success



Mia Andrews

Secretary

Mia is a local business owner and is involved in many local community groups so provides a good insight into community needs. She has a background in health promotion & community development.



Lisa Smith

Treasurer

Lisa loves to be involved in the local community & supporting community members. Lisa is also involved in other community clubs and committees. She also has experience running events and youth work.



Peter Catlin

Committee member

Pater is a can do person that is always there to help out where ever necessary. Peter is heavily involved in numerous committees and also the Morawa Historical Society President



Kristy Milloy

Committee Member

Kristy is a previous employee of the CRC and currently works at our local primary school. Kristy has managed her own small business and also brings a wealth of talent in design & creativity.



Caitlyn Mills

Committee Member

Has extensive knowledge of mental health and overall wellbeing through her Diploma of Counselling and her role as student wellbeing officer at Morawa District High School. Caitlyn is very active in her local community. We are very lucky to have her.

Staff Team

Our staff are dedicated to help and support our community in any way we can, we work with many different organizations so if we can't directly help we can find someone who can. We want the community to feel this is a safe and positive place to come to.



Kristin Potter

Coordinator / Manager

I'm originally from NZ, I have 3 children, My husband and I have owned many automotive business, I absolutely love been a part of the community and this little town we now call home.

Belinda Barry

Part Time CRC / Staying In Place Coordinator

Belinda has an extensive background in Aged Care and various other rolls. She moved into the area with her children about 5 months ago. Belinda is a people's person her compassion towards the job.



Theresa Pryer

Admin / Front Desk

Thersea has just recently joined us she is at the front desk she has been a real asset to the CRC, She has lived in Morawa with her grown family for the last 4 years, she loves being a part of this community. She has experience with community events & workshops.

Our Supporters

The Morawa CRC are so grateful for all the support from the community, members, Volunteers, the Shire of Morawa and other organizations and businesses. We appreciate each and every one of you. It is so important to us to grow and build relationships as it makes us stronger together

Government

Services Australia

TransWA

Shire of Morawa

WACHS- Health & Community Care

Central Regional TAFE

Grant Funding Bodies

DPRID

Smarty Grants

Linkwest

Morawa Sino Steel Future Grant

Mitsui E&P Australia

Rio Tinto

Morawa Community Cropping Group

Co-operative Bulk Handling

Vault

Community Partners

- Desert Blue Connect
- MEEDAC
- Motown Community Shed
- Morawa Farm Improvement Group
- Morawa Perenjori Blue Light

- Joblink Geraldton
- Rural Edge
- RSM Business
- Vlasy Cuts (hair salon)
- Incase
- Mable
- The Spectacle Hut

Special Thanks

To the Morawa Community for engaging and supporting the Morawa CRC, attending workshops, information sessions, events and using our facilities and services we offer.

To the local businesses and other organizations for your ongoing support.

To Volunteers and committee members your time, your ideas and support are greatly appreciated, with you backing the Morawa CRC is finally finding its feet again.

And lastly to DPRID our main supporter without you guys we couldn't be doing what we do, Thank you for your time, knowledge as well as funding. Your team has and is a massive support to myself and committee so a massive thank you for your patience with us.

Treasurer's Report

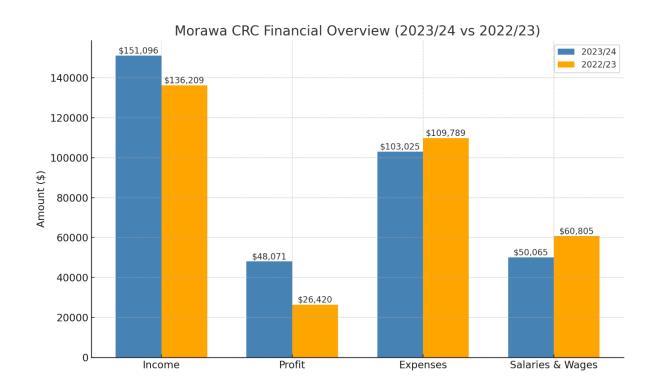
The Morawa Community Resource Centre has had a more stable year, highlighted by the hiring of a new Centre Coordinator and a Front Counter Service Assistant who works three days a week to provide essential office support. Despite this, spending on Salaries and Wages remained low at \$50,065.20 for the year, although this amount is expected to increase significantly in the 2024/25 financial year due to the addition of the Front Counter Service Assistant role.

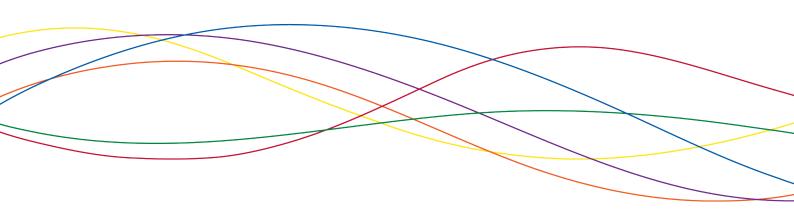
For the year ending 30 June 2024, the Centre reported an income of \$151,096.41, reflecting an increase of \$14,892.08 or 10.93% from the previous year. This growth was largely driven by funding received for the Staying in Place Program, which was introduced during this financial period. The CRC recorded a total profit of \$48,071.32, an 81.95% rise compared to last year's profit of \$26,419.97. In contrast, total expenses for 2023/24 decreased by 6.1% compared to 2022/23.

While event income saw an increase, it still constituted a small portion of the Centre's total revenue, which is primarily supported by core funding through a contract with DPIRD. This funding is vital for providing a wide range of services to the community. Additionally, grant funding applications have contributed to the Centre's revenue this year, supporting events like the Staying in Place Program. The Committee and the CRC Coordinator continue to explore all opportunities for grant funding in the 2024/25 financial year.

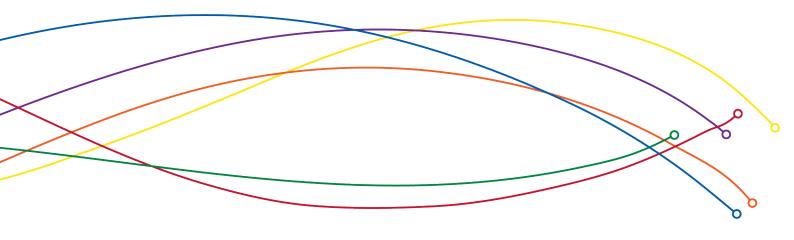
Thank you to the CRC Chairperson and all Committee Members for their dedicated service throughout the year. I look forward to our continued collaboration.

Lisa Smith, Treasurer November 2024





Financial Statements





Morawa Community Resource Centre

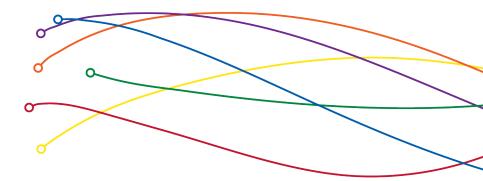
P: 08 9971 1390

E: morawacrc@gmail.com

46 Winfield Street Morawa WA 6623

Proudly supported by





ABN 72 297 165 847

Special Purpose Financial Report For The Year Ended 30 June 2024

 $(\)$

MORAWA COMMUNITY RESOURCE CENTRE INC ABN 72 297 165 847

INDEX

- Committee report
- Statement of Profit & Loss and Other Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Notes to and forming part of the financial report
- Responsible Persons' Declaration
- Audit report

ABN 72 297 165 847

COMMITTEE'S REPORT

Your committee members submit the special purpose financial report of the Morawa Community Resource Centre Incorporated for the financial year ended 30 June 2024.

Committee Members

The names of the committee members throughout the year and at the date of this report are:

Mia Andrews	1/07/2023 to Current
Peter Catlin	1/07/2023 to Current
Lisa Smith	1/07/2023 to Current
Kristy Milloy	1/07/2023 to Current
Jackie Hawkins	1/07/2023 to Current
Caitlyn Mills	6/12/2023 to Current
Sue Hunter	19/09/2022 to 6/12/2023

Principal Activities

I()

(1)

The principal activities of the association during the financial year were

- To provide access to services and information that support capacity building within the community
- To provide access to services and information to address issues of disadvantaged within the community including but not limited to poverty, health, isolation and unemployment.
- Develop partnerships and business opportunities relevant to the needs of the community
- Work with stakeholders, other Community Resource Centres and all tiers of government to increase the profile of the WA Community Resource Network
- Provide members of the community with access to and training in the use of information technology.
- To ensure that all members of the community have access to information technology facilities.

Significant Changes

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

Operating Result

The <u>Surplus</u> after providing for income tax amounts to \$48,071 (2023: Surplus \$26,420)

Signed in accordance with a resolution of the Members of the Committee.

Al	Leo
Signature	Signature
Jackie Hawkins	Lisa Smith
Print Name	Print Name
Chairperson.	Treasurer
Print Position	Print Position
Dated this <u>26</u> day in <u>November</u>	2024.

ABN 72 297 165 847

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	ACCUMULATED SURPLUS \$	TOTAL \$
Accumulated surplus at the beginning of the financial year 1/07/2022 Net result for the year Prior period adjustment in system	196,812.48 26,419.97 -	196,812.48 26,419.97 -
Closing Balance 30/06/2023	223,232.45	223,232.45
Accumulated surplus at the beginning of the financial year 1/07/2023 Net result for the year Prior period adjustment in system	223,232.45 48,071.32 -	223,232.45 48,071.32 -
Closing Balance 30/06/2024	271,303.77	271,303.77

ABN 72 297 165 847

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

		2024	2023
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and grants		153,395.71	133,144.33
Payments to suppliers and employees Interest received		(78,025.93)	(112,061.52)
Interests and other costs of finance paid			-
Other Income		-	-
Income tax			-
Net cash provided by (used in) operating activities	11 _	75,369.78	21,082.81
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale property, plant and equipment		-	٠
Payments for property, plant and equipment		(19,166.12)	
Net cash provided by (used in) investing activities	_	(19,166.12)	P147714-1-1-1
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from borrowings			in.
Repayment of borrowings		-	
Net cash provided by (used in) financing activities		,	-
Net increase (decrease) in cash held		56,203.66	21,082.81
Cash at beginning of financial year		29,763.77	8,680.96
CASH AT END OF FINANCIAL YEAR	3 -	85,967.43	29,763.77

ABN 72 297 165 847

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL REPORTING FRAMEWORK

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2015 (WA) and the Australian Charities and Not-for-Profit Commissions Act 2012. The committee has determined the Association is not a reporting entity as the users of the financial report are able to obtain additional information to meet their needs..

BASIS OF PREPARATION

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

AASB 101 - Presentation of Financial Statements

AASB 107 - Statement of Cash Flows

AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1048 - Interpretation of Standards

AASB 1054 Australian Additional Disclosures

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) INCOME TAX

The Association is exempt from income tax under section 51-15 of the Income Tax Assessment Act 1997 (As amended).

(b) CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short term highly liquid investments with original maturities of less than 12 months.

(c) IMPAIRMENT OF ASSETS

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If 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. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

ABN 72 297 165 847

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) PROPERTY PLANT AND EQUIPMENT

All property plant and equipment acquired is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

(e) EMPLOYEE BENEFITS

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured or recorded at the current value as if the liability was due at balance sheet date and not at when expected to be paid when the liability is due in the future.

(f) 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 tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

(g) ACCOUNTS RECEIVABLE AND OTHER DEBTORS

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(h) LEASES

Concessionary Leases

For leases that have significantly below-market terms and conditions principally to enable the Association to further its objectives (commonly known as peppercorn/concessionary leases), the Association has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition.

(i) REVENUE AND OTHER INCOME

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

All revenue is stated net of the amount of goods and services tax (GST).

ABN 72 297 165 847

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributed Assets

The association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are not recognised in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138.)

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

Operating Grants, Donations and Bequests

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the association:

- identifies each performance obligation relating to the grant recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

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

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

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

Capital Grant

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

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

ABN 72 297 165 847

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) REVENUE AND OTHER INCOME (continued)

Interest Income

Interest income is recognised using the effective interest method.

Dividend Income

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

Income from sale of good

The association publishes and sells books and magazines publications to the general public. Revenue is recognised when control of the products has transferred to the customer. For such transactions, this is when the products are delivered to the customers. Volume discounts could be provided with the sale of these items, depending on the volume of aggregate sales made to eligible customers over every six-month period. Revenue from these sales is based on the price stipulated in the contract, net of the estimated volume discounts. The volume discounts are estimated using historical experience and applying the expected value method. Revenue is then only recognised to the extent that there is a high probability that a significant reversal of revenue will not occur. Where there is expected volume discounts payable to the customers for sales made until the end of the reporting period, a contract liability is recognised.

A receivable will be recognised when the goods are delivered. The association's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due. There is no significant financing component because sales (which include those with volume discounts) are made within a credit term of 30 to 45 days.

Customers have a right to return products within 60 days as stipulated in the current contract terms. At the point of sale, a refund liability is recognised based on an estimate of the products expected to be returned, with a corresponding adjustment to revenue for these products.

Consistent with the recognition of the refund liability, the association further has a right to recover the product when customers exercise their right of return so consequently the company recognises a right to returned goods asset and a corresponding adjustment is made to cost of sales.

Historical experience of product returns is used to estimate of the number of returns on a portfolio level, using the expected value method. It is considered highly probable that significant reversal in the cumulative revenue will not occur given the consistency in the rate of return presented in the historical information.

All revenue is stated net of the amount of goods and services tax.

NOTE 2 GOING CONCERN AND ECONOMIC DEPENDENCY

The organisation is dependent upon the continued financial support of government funding in order to remain a going concern and it is the committee's belief that such financial support will continue to be made available for the next 12 months at least.

ABN 72 297 165 847

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

		2024 \$	2023 \$
NOTE 3	CASH AND CASH EQUIVALENTS	Ψ	Ψ
	CBA Operating Account Bankwest Operating Account Bankwest Debit Card Cash Float	85,887.43 - - 80.00	29,561.58 122.19 80.00
	TOTAL CASH AND CASH EQUIVALENTS	85,967.43	29,763.77
NOTE 4	TRADE AND OTHER RECEIVABLES		
	Accounts Receivable	829.01	3,128.31
	TOTAL TRADE AND OTHER RECEIVABLES	829.01	3,128.31
NOTE 5	FIXED ASSETS		
	Land Freehold Land - at cost Freehold Building - 36 Winfield	60,000.00 137,831.00 197,831.00	60,000.00 137,831.00 197,831.00
	Plant & Equipment Plant & Equipment - at cost Less : Accumulated Depreciation TOTAL FIXED ASSETS	183,327.23 (160,566.93) 22,760.30	164,161.11 (158,004.34) 6,156.77 203,987.77
NOTE 6	TRADE AND OTHER PAYABLES	220,001.00	
NOTE	Current Accounts Payable	3,622.70	3,891.70
	Sundry Creditor Superannuation Provision for Annual Leave	1,304.58 3,496.59	1,646.87 1,287.70
	TOTAL CURRENT TRADE AND OTHER PAYABLES	8,423.87	6,826.27
	Non Current Provision for Long Service Leave	-	_
т	OTAL NON CURRENT TRADE AND OTHER PAYABLES	-	

ABN 72 297 165 847

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

		2024	2023
NOTE 7	TAX LIABILITIES		
	GST	1,504.28	2,101.13
	PAYG withholding	4,974.00	1,720.00
	TOTAL TAX LIABILITIES	6,478.28	3,821.13
NOTE 8	UNEARNED INCOME		
,	Current		
ļ	Unearned Income	21,181.82	3,000.00
	TOTAL CURRENT UNEARNED INCOME	21,181.82	3,000.00
	Non Current Unearned Income	-	-
	TOTAL NON CURRENT UNEARNED INCOME	<u></u>	
NOTE 9	RESERVES		
	N/A	-	-
	TOTAL RESERVES	н	H
NOTE 10	RETAINED EARNINGS		
	Opening balance equity Retained earnings at the beginning of the financial year	223,232.45	196,812.48
	Current years profit / (loss) after income tax	48,071.32	26,419.97
	TOTAL RETAINED EARNINGS	271,303.77	223,232.45

)

ABN 72 297 165 847

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

		2024 \$	2023 \$
NOTE 11	CASH FLOW INFORMATION	·	·
	Reconciliation of cash flow from Operating Activities with Net Profit		
	Operating Surplus	48,071.32	26,419.97
	(Profit)/Loss on sale of fixed assets Depreciation Amortisation of borrowing costs Doubtful debts	2,562.59 - -	2,527.71 - -
	Changes in assets & liabilities - Decrease (increase) in receivables - Decrease (increase) in other assets - Increase (decrease) in payables	2,299.30 - (611.29)	(3,060.00) - 2,964.63
	 Increase (decrease) in GST & PAYGw payable Increase (decrease) in provisions Increase (decrease) in income in advance 	2,657.15 2,208.89 18,181.82	(1,690.20) (6,079.30)
	Net cash provided by (used in) operating activities	75,369.78	21,082.81

ABN 72 297 165 847

RESPONSIBLE PERSON'S DECLARATION

Associations Incorporation Reform Act 2012 ss 94(2)(b), 97(2)(b) and 100(2)(b)

THE ANNUAL REPORT GIVES TRUE AND FAIR VIEW OF FINANCIAL POSITION AND FINANCIAL PERFORMANCE OF INCORPORATED ASSOCIATION

We, the undersigned, being members of the committee of Morawa Community Resource Centre Inc, declare that –

- (a) The report attached to this certificate gives a true and fair view of the financial position and performance of Morawa Community Resource Centre Inc during and at the end of the financial year of the association ending on 30 June 2024.
- (b) There are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.
- (c) The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial report.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for Profit Commission Regulations 2013.

A	
Signature	Signature
Jackie Hawkins Print Name	Lisa Smith
Print Name	Print Name
Chairperson Print Position	_Treasurer
Print Position	Print Position
Dated this 26 day in November	_ 2024.

1 0







THIS CERTIFIES THAT

Morawa Community Resource Centre Incorporated

ABN: 72297165847

HAS BEEN REGISTERED BY THE

Australian Charities and Not-for-profits Commission

ON THE DATE OF **01/07/2023**

CERTIFIED BY

Sue Woodward AM

Commissioner

Australian Charities and Not-for-profits Commission