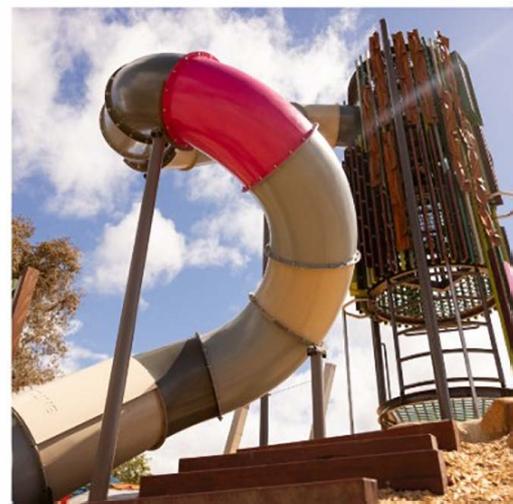




SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT



ANNUAL REPORT 2024/25





Acknowledgement of Country

The Shire of Merredin would like to acknowledge the Traditional Owners of the land on which the Shire stands today, and pay our respects to their Elders past, present and emerging.

We acknowledge their continued connection and care for country, of the land and waters around Merredin, and the ongoing contribution they make to this region.

Where to find this Report

Copies of this report can be obtained in the following ways:

- ▶ **In person:** Collect a hard copy from the Shire Administration Office or Library
- ▶ **Online:** www.merredin.wa.gov.au
- ▶ **Email:** admin@merredin.wa.gov.au



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Shire President's Welcome

It is my pleasure to present the Shire of Merredin's Annual Report for 2024/25. Having taken on the role of Shire President in September 2024, it has been an honour to lead Council through a year marked by progress, collaboration, and major milestones for our community.



This year brought significant growth across both Shire-led and community-driven initiatives. A major highlight was the completion of the \$10 million CBD Redevelopment Project, celebrated with a Grand Opening on Tuesday, 15 April 2025. We were privileged to welcome Senator Varun Ghosh to the event, whose attendance reflected the regional significance of this transformative investment. The redevelopment project modernised the heart of Merredin by enhancing public infrastructure and creating revitalised spaces for residents and visitors to connect. It was a privilege to witness this milestone celebrated at both the soft opening in December 2024 and the Grand Opening in April.

The iconic Water Tower restoration also reached its final stages by the end of the financial year. As a landmark of Merredin's history, its restoration contributes to preserving our heritage while completing the final component of the broader CBD redevelopment. The community eagerly awaits the removal of scaffolding and its official opening in 2025/26.

Another significant achievement for our community was the long-awaited completion of the secondary platform at Merredin Train Station. After years of sustained advocacy by Council, this project was finally delivered, improving accessibility and safety for our community.

Council continued to celebrate outstanding local contributions through the Mr. Edward Johnston Award for Outstanding Volunteer Service and the

Auspire Citizen of the Year Awards, all presented at this year's Australia Day celebrations. I was proud to present these awards, recognising the dedication, service, and spirit of individuals who strengthen our community. Details of the 2025 recipients can be found on page 47.

Looking Ahead

As we move into the 2025/26 financial year, several key projects and strategic initiatives are set to progress, building on the strong foundation established throughout 2024/25.

A comprehensive community engagement campaign, undertaken between 20 February and 14 April 2025, played a vital role in shaping the new Council Plan. Feedback gathered through workshops, surveys, and community conversations informed the major review of both the Strategic Community Plan and the Corporate Business Plan. Following this, a dedicated strategic planning session with Elected Members and the Executive Leadership Team further refined our priorities, objectives, and key actions, setting a clear direction for Merredin's future. The completed Council Plan will be adopted in early 2025/26.

Merredin secured a \$300,000 Federal Government election commitment to resurface the indoor courts at the Merredin Regional Community and Leisure Centre. This important upgrade is scheduled for delivery in the next financial year and will significantly benefit local sporting groups and regional users.

Progress continued on critical infrastructure, including the first stage of the Crooks Road upgrade. This stage focused on stabilising the road base to improve its structural integrity, with stage two planned for 2025/26 to apply a new asphalt surface. Once complete, the project will enhance safety and provide a smoother, more durable route, particularly important for grain-hauling vehicles.

Council Changes

In August 2024, former Shire President Cr Mark McKenzie stepped down from the role after serving since 2021. Throughout his tenure, Cr. McKenzie was instrumental in advancing key community projects, including the major CBD redevelopment, and the restoration of Merredin’s historic Water Tower. Despite stepping down as Shire President, Cr. McKenzie continued to serve the Merredin community as a Councillor.

Then in May 2025, Cr Megan Simmonds resigned, and due to the scheduled reduction of Council numbers to seven under Local Government Reform, the vacancy was not filled. I thank Cr Simmonds for her dedication, service, and contributions to the Shire.

Closing Remarks

Throughout the year, the organisation has continued to benefit greatly from the leadership of our Chief Executive Officer, Mr Craig Watts. Completing his first full year with the Shire, Mr Watts has demonstrated professionalism, commitment, and a clear focus on delivering meaningful outcomes for our community. His guidance has strengthened our operations and supported the delivery of several key projects.

As we reflect on the achievements of the past year, I would also like to extend my sincere appreciation

to our dedicated Shire staff. Their hard work, expertise, and commitment to providing high-quality services have been instrumental in ensuring the smooth daily operation of the Shire and the successful delivery of major initiatives.

I also wish to acknowledge my fellow Elected Members for their collaboration and shared vision for Merredin. Their continued dedication to representing the community has been vital to the progress we have made together.

Finally, to the Merredin community, thank you for your ongoing support, engagement, and pride in our town. Your involvement and feedback guide our decisions and inspire our efforts. As we look to the future, I am confident that we will continue to strengthen our Shire and build a vibrant, connected, and resilient Merredin.

Donna Crook

Shire President



Elected Members

As at 30 June 2025



Cr Donna Crook
Shire President
Term Expires: October 2025



Cr Renee Manning
Deputy Shire President
Term Expires: October 2027



Cr Bradley Anderson
Term Expires: October 2025



Cr Hayley Billing
Term Expires: October 2027



Cr Mark McKenzie
Term Expires: October 2025



Cr Lisa O'Neill
Term Expires: October 2025



Cr Phil Van Der Merwe
Term Expires: October 2027

Outgoing Members



Cr Megan Simmonds
Stood down May 2025 and the position remained vacant

Elected Member Attendance

For the period 1 July 2024 - 30 June 2025

Member	Ordinary Council Meetings	Special Council Meetings	Audit Committee Meetings	Annual Electors Meetings
	12 Held	5 Held	7 Held	1 Held
Cr Donna Crook	12	4	6	1
Cr Renee Manning	10	4	7	1
Cr Bradley Anderson	12	5	7	1
Cr Hayley Billing	12	5	2	1
Cr Mark McKenzie	10	5	5	1
Cr Lisa O'Neill	10	4	2	1
Cr Megan Simmonds*	8	5	5	1
Cr Phil Van Der Merwe	10	4	0	1

* Denotes outgoing Councillor

Elected Member Diversity

As at 30 June 2025

Gender



Age



Language



Country of Birth

Australia 7



Aboriginal or Torres Strait Islander



Committee Representation

For the period 1 July 2024 to 30 June 2025

	Audit Committee	Merridin Bush Fire Advisory Committee	Eric Hind Scholarship	Merridin Local Emergency Management Committee	WALGA Great Eastern Country Zone	Wheatbelt North Regional Road Group	Wheatbelt East Regional Organisation of Councils	Mid-West/Wheatbelt (Central) Joint Development Panel	Central East Aged Care Alliance	Eastern Wheatbelt Biosecurity Group
PRESIDENT Donna Crook	●	●	●	●	●	●	●	●		
DEPUTY PRESIDENT Renee Manning	●	●	●	●	●	●	●	●	●	●
COUNCILLOR Bradley Anderson	●	●	●	●	●	●	●	●	●	●
COUNCILLOR Hayley Billing		●	●	●	●	●	●	●	●	●
COUNCILLOR Mark McKenzie	●	●	●	●	●	●	●	●	●	●
COUNCILLOR Lisa O'Neill		●	●	●	●	●	●	●	●	●
COUNCILLOR Megan Simmonds	●	●	●	●	●	●	●	●	●	●
COUNCILLOR Phil Van Der Merwe		●	●	●	●	●	●	●	●	●

● Committee representative ● Denotes deputy role



Our Community Vision

Merredin is the commercial and cultural heart of the eastern wheatbelt region. A place people are proud to call home and where visitors are always welcome.

Our Values



Respect

We respect ourselves, our colleagues, our community, and our resources. We treat people the way that we want to be treated.



Integrity

We will do what we say we will do with the best intentions, acting in an ethical manner to meet community expectations. We have the courage to call out behaviours and actions which do not align with our organisational values. We embrace change and are resilient.



Collaboration

We are open, honest and transparent in our communication and relationships within the organisation and with our community, ensuring peoples contributions are listened to and acknowledged.



Excellence

We strive for service excellence through providing quality services, with our outputs based on proactive, responsive, professional and efficient actions and a “can do” attitude.

Chief Executive Officer's Report

This past year has been one of steady leadership, progress, and continued commitment to serving the Merredin community. Our dedicated staff and executive team have delivered significant projects that will enhance our region for generations, while upholding a high standard of services and facilities. This Annual Report also marks my second year reporting as Chief Executive Officer, and I remain proud of the collective success we have achieved together.



In line with our strategic commitment to supporting local business, the Shire hosted four After Hours Business Sundowners, creating a regular and accessible forum for business owners to connect with one another and with Shire representatives. These sessions offered an opportunity to discuss shared challenges, explore collaboration, and gain guidance on matters affecting day-to-day operations, growth, and long-term sustainability. The continued success of this initiative reflects the value of strengthening relationships within our business community and ensuring local enterprises feel supported and heard.

The year also represented a transformative milestone for Merredin as we advanced the \$10 million revitalisation of our Central Business District (CBD). Building on the momentum of recent years, the redevelopment has significantly enhanced the connectivity, safety, and walkability of the Town Centre. These upgraded public spaces strengthen Merredin's position as a regional hub, supporting community activity, tourism, and economic engagement.

A review of the Shire's Disability Access and Inclusion Plan commenced in late 2024, supported by a community survey and an in-depth workshop with residents. These insights ensured the updated plan is grounded in lived experience and responsive to local needs. The new document will be presented for adoption in the next financial year. In May 2025 the Omnibus Scheme Amendment and Local

Planning Strategy Review was also completed, to support sustainable development across the Shire.

This year marked the first full year of in-house management of the Merredin Regional Community & Leisure Centre. This transition enabled the Shire to identify and address longstanding maintenance needs and initiate important upgrades, including resurfacing and broader infrastructure improvements. A significant milestone during the year was the securing of a \$300,000 election commitment towards the resurfacing of the indoor sports courts, representing a strong vote of confidence in the Centre's role as a key regional sporting hub. Sport continues to play a vital role in community health, social connection, and regional participation, and the development of the new Recreation Master Plan will provide a strategic framework to guide future investment and ensure the facility continues to meet the needs of both local users and the wider region.

The Shire delivered and supported a wide range of events, with an emphasis on new family-friendly activities and school holiday programming. Highlights included a successful Harmony Week festival, a well-attended Easter celebration, and expanded offerings such as Easter in the Park, Movie Under the Stars, Skateboarding and Ninja Workshops, and Kickstart 2025. These activities helped activate our renewed public spaces and foster stronger community connection. You can read more about these events on page 51.

Merredin gained recognition in two prestigious awards programs this year. The Wildflower Society of Western Australia awarded our district a 4-star rating under the Wildflower Excellence Rating Scheme, acknowledging the natural beauty and diversity of our landscape. More than 200 native plants cultivated for our unique ecosystem will soon feature in a new Native Garden at Roy Little Park, to be planted at a community event in the next period. Following a targeted marketing campaign delivered by the Shire, Merredin was also named a finalist in the Channel 7 Top Tourism Town Awards, an achievement that showcases the growing value of regional communities and the important contributions they make to tourism in Western Australia.

Merredin Council was represented at the national SEGRA Conference (Sustainable Economic Growth for Regional Australia) by Cr Renee Manning, ensuring our region's voice contributed to broader conversations about regional development and future opportunities. Attendance at SEGRA is important for Merredin as it enables us to advocate for the needs and priorities of the Wheatbelt, build relationships with key stakeholders, and bring back knowledge that informs our own strategic planning and long-term growth.

Staffing

Several staffing changes provided opportunities to refine the organisation's structure. Following the resignation of the Executive Manager Engineering Services (EMES) in December 2024, the role was reconfigured into Executive Manager Infrastructure Services (EMIS), supported by a new Manager Works and Services position. Both positions were successfully filled, with new EMIS Brian Wall joining the Shire in June 2025. The resignation of the Executive Manager Development Services in May 2025 allowed for further adjustment, with the role transitioning to a Development Services Officer focused on planning and approvals. The transfer of the Grandstand Bar lease to the Merredin Civic

Bowling Club resulted in several positions at the MRCLC being dissolved as part of operational streamlining.

Closing Remarks

Looking ahead, the Shire will complete essential works on Crooks Road and continue investing in our roads, recreation spaces, and parks. Our renewed public areas will provide greater opportunities for community events and gatherings, and we remain committed to strong community engagement and responsible strategic planning to ensure Merredin continues to thrive in 2025/26 and beyond.

I would like to acknowledge the many volunteers who contribute to our town. From emergency services and museum staff to planning committees, event helpers, and sporting groups, their generosity ensures our programs and initiatives can continue to flourish. I also extend my sincere gratitude to Council, Shire staff, and community members for their support and dedication. I look forward to continuing our work together to build a strong, connected, and sustainable future for Merredin, the heart and innovator of the Wheatbelt.

Craig Watts

Chief Executive Officer



Our Shire

The Shire of Merredin is located 262km east of Perth in Western Australia's Central East Wheatbelt, encompassing an area of 3,296km². This vibrant local government area includes the towns of Merredin, Hines Hill, Burracoppin, and Muntadgin, along with the localities of Goomarin, Korbel, Nangeenan, Nokanning, South Burracoppin, Tandegin, Norpa, and Nukarni.

Home to approximately 3,335 residents, Merredin serves as a vital commercial and retail hub for the Central and Eastern Wheatbelt. It supports the broader region's industrial and service needs while hosting a variety of government agencies and essential services. Over the past four years, the Shire of Merredin's population has grown by an estimated 4.5%, reflecting increasing confidence in the area's economic opportunities and increasing liveability.

The Shire is characterised by high employment rates, strong community spirit, and excellent transport links. Around 2,250 vehicles travel the Great Eastern Highway daily, and regular Transwa Prospector and Merredin Link train services further connect the region by rail.

Agriculture forms the backbone of the local economy. Merredin is a key receival site for Co-operative Bulk Handling (CBH), with wheat, barley, and canola as primary crops, alongside a thriving sheep farming sector.

Merredin is leading the way in renewable energy and innovation across regional Western Australia. Home to both the Collgar Wind Farm and the Merredin Solar Farm, the Shire proudly showcases its strong commitment to a sustainable future. The \$750 million Collgar Wind Farm remains the largest single-stage wind farm in the Southern Hemisphere, while the Merredin Solar Farm generates enough clean energy to power thousands of homes statewide.

Building on this momentum, the region is set to welcome the Merredin Big Battery Project, a \$200 million investment by Atmos Renewables. Scheduled to begin construction in late 2025, this 100-megawatt battery will be located near the solar farm and will play a key role in strengthening the state's energy storage capacity and grid reliability.

Merredin offers a variety of natural attractions. Merredin Peak and Tamma Parkland feature scenic bushwalking trails, striking granite rock formations, seasonal wildflower blooms, and rich biodiversity, providing locals and visitors with opportunities to connect with nature.

The Shire also boasts a fascinating wartime history, with remnants of World War II military installations reflecting Merredin's strategic importance as a defence base. This layered heritage adds depth to the town's identity and offers a unique experience for history enthusiasts.

Culturally, Merredin shines through venues such as the historic Cummins Theatre, community events, and celebrations of local talent. Surrounding the theatre, a number of well-preserved heritage buildings such as the Post Office and Fire Station, further reflect Merredin's evolution into a vibrant and welcoming regional centre.



Fact File

Estimated Population



3,335

2,056

Ratable Properties



3,731

Street Trees

4 Towns

6 Localities

51.4% Male
48.6% Female



Total Area

3,296 km²

565 km sealed roads

866 km unsealed roads

95.8%
Employment Rate



5.4%

Identify as
Aboriginal or
Torres Strait
Islander

35.6% aged under 29

24.2% aged over 60

36.96 km
of
pathways



2 Swimming
Pools



4 Educational Facilities

2 Museums



Median
Resident
Age

40

8 Playgrounds



English Shona Filipino Tagalog
Italian Malayalam

0.99 Population Density

1,632 Dwellings

37.8%



Population aged over 15 that
hold educational qualifications

\$400 per week
Median Rental Price

411 Families | **397** Teenagers | **411** Children

Average Rainfall
314 mls



4 Fuel Stations

2 Grocery Stores

980+

species of
wildflower



1 Library



2 Playgroups

\$1,380.00

Median weekly household income

2.3 Average
Household
Size



\$300,000

Median House Price

3.7%
Unemployment
Rate

\$ 319,000,000

Gross Regional Product

1 Daycare



22.1%

of the population reported
doing some form of
voluntary work

\$ 319,000,000

Gross Regional Product

Top Employment Industries

- 14.9%** Agriculture, Forestry and Fishing
- 10.7%** Health Care and Social Assistance
- 9.7%** Retail Trade
- 3.6%** Education and Training



Median monthly mortgage
repayments

\$1,078.00 \$

SEIFA Index **971**

2,276
Electors



Our Executive Management

As at 30 June 2025



Craig Watts

Chief Executive Officer—Office of the CEO

- ▶ Strategic Direction
- ▶ Economic Development
- ▶ Media and Communications
- ▶ Advocacy
- ▶ Leadership
- ▶ Governance



Leah Boehme

Executive Manager Corporate Services

- ▶ Records Management
- ▶ Financial Management
- ▶ Information Technology
- ▶ Work, Health and Safety
- ▶ Human Resources
- ▶ CCTV
- ▶ Customer Service
- ▶ Risk Management



Brian Wall

Executive Manager Infrastructure Services

- ▶ Natural Resource & Waste Management
- ▶ Parks, Gardens & Streetscapes
- ▶ Asset & Fleet Management
- ▶ Road & Footpath Networks



Codi Brindley-Mullen

Executive Manager Strategy & Community

- ▶ Recreational Services
- ▶ Emergency Services
- ▶ Community Development
- ▶ Visitor Services
- ▶ Library Services
- ▶ Arts & Culture



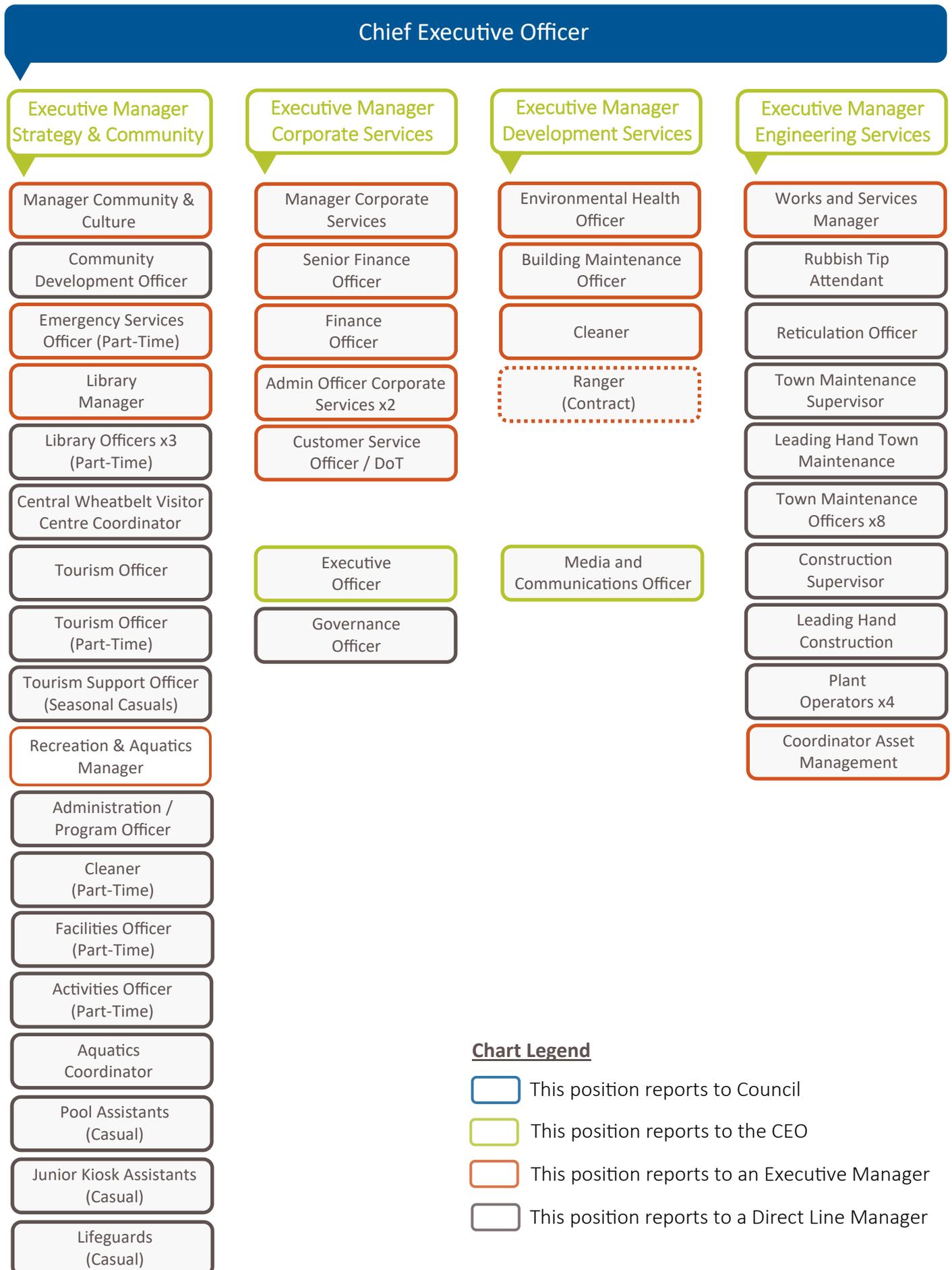
Peter Zenni

Executive Manager Development Services

- ▶ Ranger Services
- ▶ Environmental Health
- ▶ Property Management
- ▶ Disability Access
- ▶ Town Planning
- ▶ Building Control

Our Organisation

As at 30 June 2025



4 Year Summary Statistics

The following table encompasses the Shire of Merredin's performance across a number of areas, which are compared across the previous four financial years. Please note that *N/A denotes no available figure for the corresponding reporting period.

Shire of Merredin	2021/22	2022/23	2023/24	2024/25
Total Number of Rateable Properties	2441	2629	2112	2056
Minimum General Residential Rate	\$910	\$910	\$940	\$940
Rates Levied	\$4,570,226.33	\$4,850,489.57	\$5,299,799	\$5,571,888
Operating Revenue	\$10,018,299	\$11,159,209	\$11,074,662	\$8,347,561
Capital Grants Subsidies and Contributions—renewal and replacement	\$1,750,640	\$2,545,283	\$7,346,037	\$5,755,118
Capital Works Program Expenditure - Roads	\$1,735,874.21	\$1,643,439.83	\$3,631,029	\$2,440,115
Roads Maintenance Expenditure	1,504,997.63	\$1,011,361.13	\$1,100,775	\$945,916
Expenditure on CBD	\$1,062,202.83	\$1,157,529.50	\$5,371,073	\$2,632,512
Footpath Maintenance and Renewal Expenditure	\$177,556	\$90,838	\$165,706	\$137,400
Expenditure – Parks and Gardens	\$754,666.95	\$681,192.73	\$789,299	\$973,982
Full Time Equivalent Staff	41	44.99	46.6	47
Employment – Women %	42%	51%	61%	58%
Tenders, Tenders Awarded, and Corresponding Value	5 Tenders 3 Awarded \$2,044,062.41	2 Tenders 1 Awarded *N/A	1 Tender 1 Awarded *N/A	2 Tenders 1 Awarded *N/A
Planning Applications Approved	34	23	28	24
Building Permits Approved	19	31	35	36
Value (\$) of Permits Approved	\$1,873,085	\$2,257,209.00	\$230,707,007	\$ 2,563,486
Community Support Provided	\$39,816	\$34,934	\$32,283.73	\$34,880
Waste – Tonnage Collected	1168.61	1143.4	1126.8	1146.1
Tonnes of Recycled Materials Taken	145.03	130.7	125.4	154.9
Dog and Cat Registrations	271	296	110	126
Patrons at the Library	6548	5523	6157	6611
Visitors to the CWVC	6317	6447	5094	5910
Patrons at the Pool	16,774	15,093	11,572	10,633
Cummins Theatre Tickets Sold	1938	2283	1630	2093
Waste Water Reuse Volume (for irrigation)	86,844m ³	71,000m ³	86,627kl	87,000kl
Number of Statutory Inspections	324	164	328	102
Department of Transport Transactions	6740	6616	6180	6632
Number of Council Resolutions	202	226	224	224

2024/25 Budget

How your Money was Spent



- General Purpose Funding
- Health
- Community Amenities
- Economic Services
- Law, Order and Public Safety
- Housing
- Governance
- Education and Welfare
- Recreation and Culture
- Other Property and Services
- Transport

How Services are Funded



- Rates
- Operating Grants, Subsidies and Contributions
- Fees and Charges
- Interest Earnings
- Other Revenue
- Profit on Asset Disposal

Capital Expenditure



- General Purpose Funding
- Education and Welfare
- Community Amenities
- Transport
- Law, Order and Public Safety
- Housing
- Recreation and Culture
- Other Property and Services

Non Operating Grants



- Recreation and Culture
- Transport

Project Highlights



\$3,386,000
ROADS



\$974,000
PARKS & GARDENS



\$2,600,000
CBD



Strategic Objectives

The following pages present an update on the Shire's progress toward the priorities and objectives outlined in the Strategic Community Plan 2020–2030 (SCP). They detail key achievements from the 2024/25 reporting period and outline initiatives planned for 2025/26.

What is the Strategic Community Plan?

The SCP serves as the Shire's overarching long-term planning framework, reflecting the community's vision and aspirations for the future. It was developed in close collaboration with our residents and outlines the strategies required to achieve these shared aspirations over a 10-year horizon. The plan is organised into six key themes (detailed right), each supported by clearly defined goals, objectives, and priorities, which guide the Shire's focus and decision-making to deliver meaningful outcomes for our community.

2024/25 Overview

In early 2025, the Shire of Merredin undertook a community engagement process to begin preparations for updating the Strategic Community Plan (SCP) and Corporate Business Plan (CBP), with the aim of consolidating these documents into a single, cohesive Council Plan. While the new Council Plan was finalised before the end of the 2024/25 financial year, it was formally adopted by Council in August 2025. As such, this report reflects progress against the previous SCP.

During 2024/25, the Shire achieved a number of significant projects and initiatives identified in the SCP, including the completion of the major CBD Redevelopment and upgrades to key community and recreational facilities. These achievements demonstrate the Shire's ongoing commitment to enhancing community infrastructure, supporting local engagement, and delivering on the strategic priorities established by the community.

A number of strategic projects were also advanced in 2024/25. Work continued on the development of a Strategic Recreation Master Plan and Asset Management Plan for the MRCLC and MDOSP, alongside preparations for future recreational and community infrastructure development.



Theme 1: Community & Culture

Merredin is rich in culture, arts, sport and community life. Everyone is safe. Everyone belongs.



Theme 2: Economy & Growth

Merredin thrives with a job-rich and multi-faceted economy, building on local strengths.



Theme 3: Environment & Sustainability

Merredin looks after the natural environment and minimises its carbon footprint.



Theme 4: Communication & Leadership

The Merredin community is highly engaged in planning and action for its future, with a well governed, forward-looking, and proactive local government.



Theme 5: Environment & Sustainability

Merredin is an attractive regional town, with an inviting public realm.



Theme 6: Transport & Networks

Merredin is easy to get around for all and well-connected regionally, nationally and internationally for people and industry.

Acronyms commonly used in this section:

MRCLC = Merredin Regional Community and Leisure Centre

MDOSP = Merredin District Olympic Swimming Pool

CBD = Central Business District

WEROC = Wheatbelt East Regional Organisation of Councils

THEME 1



COMMUNITY & CULTURE

Merredin is rich in culture, arts, sport and community life. Everyone is safe. Everyone belongs.

Theme 1 Priority Areas

- 1.1 Events, Art and Culture
- 1.2 Community Sports and Infrastructure
- 1.3 Community Safety
- 1.4 Community Development
- 1.5 Environmental Health
- 1.6 Merredin Regional Library



PRIORITY AREA 1.1: EVENTS, ARTS & CULTURE

2024/25 HIGHLIGHTS

- ▶ Hosted more than 30 community events, including the official openings of the CBD and Apex Park | Danjoo Waabininy Boodja. This also included the introduction of a new Harmony Week festival and Disability Inclusion Day.
- ▶ Cummins Theatre hosted a range of well-known performers including Dorothy the Dinosaur.
- ▶ Delivered engaging school holiday programs across the MRL, MRCLC, and Apex Park | Danjoo Waabininy Boodja, fostering learning and strengthening community connection.
- ▶ Approved three Annual Grants and 17 Quick Grants, supporting community-driven initiatives and projects.

LOOKING FORWARD TO 2025/26

- ▶ Provide ongoing support for local artists through established initiatives, including the Shire of Merredin Art Acquisition Prize and the Eric Hind Scholarship.
- ▶ Expansion of school holiday programming, delivering a diverse range of activities across recreational and community spaces to engage children of all ages.
- ▶ Grow the Harmony Week Festival.
- ▶ Event bookings for performances by Diesel and Pete Murray.

PRIORITY AREA 1.2: COMMUNITY SPORTS & INFRASTRUCTURE

2024/25 HIGHLIGHTS

- ▶ Worked in partnership with URBIS to develop a Strategic Recreation Master Plan and Asset Management Plan for the MRCLC and MDOSP.
- ▶ Commenced work on the replacement of one of the outdoor bowling greens at the MRCLC.
- ▶ Secured a \$300,000 Election Commitment towards the replacement of the indoor courts at the MRCLC.
- ▶ Undertook the development of a new Sport and Recreation website to provide up-to-date information on programs at the MRCLC and MDOSP.
- ▶ Lease of the Grandstand Bar to the Merredin Civic Bowling Club.
- ▶ Completion of the CBD Redevelopment Project, delivering upgraded community spaces and infrastructure.

LOOKING FORWARD TO 2025/26

- ▶ Award tender for the resurfacing of the indoor sports courts at the MRCLC.
- ▶ Commence and complete court surface replacement project.
- ▶ Complete the replacement of one of the outdoor bowling greens.
- ▶ Installation of upgraded outdoor court lighting.
- ▶ Completion of the Strategic Recreation Master Plan and Asset Management Plan and subsequent adoption of the documents by Council.

PRIORITY AREA 1.3: COMMUNITY SAFETY

2024/25 HIGHLIGHTS

- ▶ Provided basic fire training for Shire machine operators to strengthen volunteer support during emergencies.
- ▶ Installed CCTV at the newly redeveloped Town Centre, Apex Park | Danjoo Waabininy Boodja, Shire Depot, Cummins Theatre, and Shire Administration Building.
- ▶ Merredin Bush Fire Brigade attended 26 registered turnouts, while the Merredin State Emergency Service team responded to three requests for assistance including deployment to a search and rescue.
- ▶ Undertook a comprehensive review of the Disability Access and Inclusion Plan to improve accessibility.

LOOKING FORWARD TO 2025/26

- ▶ Expand CCTV network to the Merredin Regional Library and Merredin Landfill Site, while also increasing coverage at the MRCLC.
- ▶ Support opportunities for collaboration and increased learning relating to emergency management.
- ▶ Upgrade power infrastructure at the MRCLC to enable emergency generator connection.
- ▶ Emergency Services Officer to collaborate with local schools to deliver fire safety education programs.
- ▶ Upgrade power infrastructure at the MRCLC to enable emergency generator connection.
- ▶ Extensive upgrade of signage including on Great Eastern Highway.

PRIORITY AREA 1.4: COMMUNITY DEVELOPMENT

2024/25 HIGHLIGHTS

- ▶ Held our first Disability Inclusion Day event to promote inclusion and raise awareness of available support services for all community members.
- ▶ Hosted quarterly Morning Melodies at Cummins Theatre, providing tailored cultural programming for older residents.
- ▶ Delivered monthly free Over 50's BINGO sessions and diverse school holiday activities at the Library and MRCLC.
- ▶ Officially opened Apex Park with new dual name Danjoo Waabininy Boodja; Njaki Njaki Traditional Owners participated in the opening ceremony.
- ▶ Introduced an online community calendar of events on the Shire website to promote local activities and support local businesses.

LOOKING FORWARD TO 2025/26

- ▶ Introduce further event programming for senior members of our community.
- ▶ Monthly GOLD Club for seniors to be held at the Merredin Regional Library.

PRIORITY AREA 1.5: ENVIRONMENTAL HEALTH

2024/25 HIGHLIGHTS

- ▶ Undertook Corella control works to protect native vegetation and support the conservation of local ecosystems.
- ▶ Commenced development of the Public Health Plan.
- ▶ Environmental Health Officer undertook more than 100 routine public health inspections, including 40 pool barrier, 24 public building, and 38 food business.
- ▶ Installed roof anchor points on Cummins Theatre, Merredin Regional Library and Shire Administration building to enhance safety.

LOOKING FORWARD TO 2025/26

- ▶ Undertake review of all food premises and lodging houses.
- ▶ Advocate with surrounding local government authorities to collaboratively share environmental health services.
- ▶ Conduct education campaigns to raise awareness of environmental health matters.
- ▶ Roof anchor points to be installed at the MRCLC.

PRIORITY AREA 1.6: MERREDIN REGIONAL LIBRARY

2024/25 HIGHLIGHTS

- ▶ Supported Lumen Study Hub operating out of Room 9 at the Merredin Regional Library, which offers dedicated support to Wheatbelt tertiary students.
- ▶ Introduced a creative youth coding program for 8—14 year-olds.
- ▶ Participated in Energy Efficiency Pilot Program, providing audit kits to the community.
- ▶ Asbestos removed from facility to ensure the safety of the building and the continued provision of services to the community.

LOOKING FORWARD TO 2025/26

- ▶ Expansion of electronic history collection to improve community access to historical records and resources.
- ▶ Actively promote the Shire's rooms for hire to increase utilisation and support a wider range of community and organisational activities.
- ▶ Expansion of coding program to incorporate robotics, providing enhanced hands-on learning opportunities for youth.



STAFF

THEME 2



ECONOMY & GROWTH

Merredin thrives with a job-rich and multi-faceted economy, building on local strengths.

Theme 2 Priority Areas

2.1 Economic Development

2.2 Tourism

2.3 CBD



PRIORITY AREA 2.1: ECONOMIC DEVELOPMENT

2024/25 HIGHLIGHTS

- ▶ Established quarterly Business After Hours Sundowners to support local businesses, strengthen networking opportunities, and encourage collaboration within the local business community.
- ▶ Completed the major CBD Redevelopment Project, which has enhanced the Town Centre to attract visitors, improve liveability for residents, and support economic growth.

LOOKING FORWARD TO 2025/26

- ▶ Update of Economic Development and Implementation Strategy with Wheatbelt Development Commission.

PRIORITY AREA 2.2 TOURISM

2024/25 HIGHLIGHTS

- ▶ Finalist in Channel 7's Top Tourism Town Awards in the Small Town category.
- ▶ Implemented the new CWVC Business Plan, which guides strategic operations and enhances visitor engagement.
- ▶ Received recognition as a 4-Star local government under the Wildflower Excellence Rating Scheme, reflecting the Shire's commitment to preserving and maintaining high-value conservation areas.
- ▶ Participated in WEROC tourism campaign that engaged Instagram Travel Blogger Carol Taylor (taylormadefortravel).
- ▶ Designed and printed the Eastern Wheatbelt Visitors Guide (Volume 8), Merredin Brochure and the Merredin Map Pad.

LOOKING FORWARD TO 2025/26

- ▶ Expansive upgrade of wayfinding and other tourism signage throughout town, including key signage located along Great Eastern Highway.
- ▶ Installation of caravan dump point within the Merredin townsite.
- ▶ Amend the RV campsite at Merredin Peak to allow for 72-hour camping, enhancing visitor flexibility and supporting longer stays in the region.
- ▶ Upgrade of Merredin Peak trail directional signage, along with new Mine Shaft sign.

PRIORITY AREA 2.3: CBD

2024/25 HIGHLIGHTS

- ▶ Completion of CBD Redevelopment Project, including Town Centre and Apex Park | Danjoo Wabbininy Boodja, as well as the Barrack and Bates Street intersection.
- ▶ Commencement of Water Tower Restoration Project, including reinforcing the wooden tower and metal tank to enhance structural integrity and safety.
- ▶ Supported proposed installation of additional EV charging points in the Town Centre.
- ▶ Adoption of Omnibus Scheme Amendment and submitted for endorsement to WA Planning Commission.

LOOKING FORWARD TO 2025/26

- ▶ Installed additional safety bollards in the town centre park, clearly delineating vehicular areas from pedestrian pathways and enhancing public safety.
- ▶ Completion of Water Tower restoration works, including repainting the iconic Kalgoorlie Bitter signage and adding a lid to the tank.
- ▶ Installation of additional seating in Town Centre.
- ▶ Omnibus Scheme Amendment endorsement by WA Planning Commission.
- ▶ Installation of EV charging points next to the Town Centre.



THEME 3



ENVIRONMENT & SUSTAINABILITY

Merredin looks after the natural environment and minimises its carbon footprint.

Theme 3 Priority Areas

3.1 Environmental Management

3.2 Waste Management

3.3 Environmental Planning



PRIORITY AREA 3.1: ENVIRONMENTAL MANAGEMENT

2024/25 HIGHLIGHTS

- ▶ Desalination Plant Project to diversify irrigation completed in partnership with Water Corporation, Murdoch University and Department of Primary Industries and Regional Development as part of the Water Smart Farms initiative.
- ▶ Undertook the rejuvenation of stormwater culverts throughout the town, improving drainage performance, infrastructure resilience, and long-term asset management.
- ▶ Extended effluent reuse network to include the MRCLC oval to enhance sustainable water use.
- ▶ Continued use of non-potable water sources to irrigate green spaces within Merredin Townsite.

LOOKING FORWARD TO 2025/26

- ▶ Repairs and upgrades to salt bores.
- ▶ Installation of a new effluent reuse water tank at Roy Little Park as part of the Merredin recycled water network upgrade, supporting sustainable water management and improved irrigation efficiency.
- ▶ Establish a native garden at Roy Little Park to reduce grassed areas and support more sustainable landscape management.

PRIORITY AREA 3.2: WASTE MANAGEMENT

2024/25 HIGHLIGHTS

- ▶ Completed and implemented both the Landfill Operational Management Plan and Landfill Management Closure Plan.
- ▶ Engaged a local contractor to undertake earthworks and cover putrescible waste, ensuring regulatory compliance and supporting safe and effective waste management practices.
- ▶ Installed solar panels at the Waste Management site to enable on-site energy generation, supporting

LOOKING FORWARD TO 2025/26

- ▶ Investigate a regional waste facility.
- ▶ Investigate new and additional recycling and reuse services and facilities operating from the Tip Shop.

PRIORITY AREA 3.3: ENVIRONMENTAL PLANNING

2024/25 HIGHLIGHTS

- ▶ Conducted targeted tree maintenance to ensure the safety of trees located beneath power lines and reduce associated risks.
- ▶ Undertook targeted weed removal at the Dog Park to enhance usability, safety, and overall presentation.
- ▶ Implemented a comprehensive grass maintenance program for the MRCLC oval.

LOOKING FORWARD TO 2025/26

- ▶ Partner with WEROC to review use of non-potable water for irrigation purposes, including more efficient water capture and irrigation systems.
- ▶ Work with Water Corporation to extend the desalination pilot program, including the utilisation of recycled reverse osmosis filters.
- ▶ 200 locally native tube stock to be planted at Roy Little Park for the creation of a native garden.



THEME 4



COMMUNICATION & LEADERSHIP

The Merredin community is highly engaged in planning and action for its future, with a well governed, forward-looking, and proactive local government.

Theme 4 Priority Areas

- 4.1 Community Engagement
- 4.2 Decision Making
- 4.3 Advocacy
- 4.4 Communications
- 4.5 Customer Service
- 4.6 Regional Collaboration
- 4.7 Integrated Planning and Reporting



PRIORITY AREA 4.1: COMMUNITY ENGAGEMENT

2024/25 HIGHLIGHTS

- ▶ Delivered 2024/25 rates notices via email to residents registered for this service, resulting in significant time efficiencies and reduced postage costs.
- ▶ Continued participation in the Wheatbelt Medical Student Immersion Program, supporting education and regional healthcare development.
- ▶ Undertook extensive community engagement to inform the development of the Council Plan and Disability Access and Inclusion Plan.
- ▶ Held an information booth at the 2025 Merredin Show to inform the community about recent and current Shire projects and their outcomes.
- ▶ Engaged with sports and recreation clubs to seek feedback on prioritisation of renovations at the MRCLC as part of the development of the Strategic Recreation Master Plan.
- ▶ Actively sought volunteers to join Shire committees, thereby strengthening local participation and engagement in community initiatives and events.

LOOKING FORWARD TO 2025/26

- ▶ Undertake a community scorecard to assess performance, gather feedback, and guide improvements in Shire services and initiatives.
- ▶ Completion and implementation of Council Plan 2025—2035.
- ▶ Revitalise the end-of-year Christmas event, previously known as Gala Night, through collaboration with the Merredin CRC, local businesses, and community members.

PRIORITY AREA 4.2: DECISION MAKING

2024/25 HIGHLIGHTS

- ▶ Completed two budget reviews to ensure careful tracking and monitoring of funds, supporting responsible financial management.
- ▶ Successful 2023/24 Audit with no financial findings, demonstrating strong financial governance.
- ▶ Completed the sale of one Shire house and two Shire land blocks, as well as the Shire's share of the Cummings Street Units joint venture to the Department of Communities.
- ▶ Commenced audio recordings of all Ordinary and Special Council Meetings to ensure compliance with updates to the Local Government Act and enhance transparency with the community.
- ▶ Successfully completed the recruitment of a new Executive Manager to lead the Infrastructure Services directorate.
- ▶ Provided elected members with regular briefings on key current matters and upcoming projects to ensure they remained well-informed.
- ▶ Quarterly risk and regulation reviews provided to the Audit Committee and Council.

PRIORITY AREA 4.2: DECISION MAKING CONT.

LOOKING FORWARD TO 2025/26

- ▶ Development of a swimming pool options paper to determine the preferred location for a future facility.
- ▶ Seek independent presiding and deputy presiding members for the Audit, Risk and Improvement Committee to provide the community with greater transparency and confidence in the Shire's financial management (subject to change in legislation).
- ▶ Restructure of the organisation, reducing executive positions from four to three.
- ▶ Local Government Elections to be held in October 2025 with four positions to be filled.

PRIORITY AREA 4.3: ADVOCACY

2024/25 HIGHLIGHTS

- ▶ Secondary platform at the train station completed by WA Public Transport Authority, including the replacement of the existing low-level platform with a raised, ramp-accessible structure, along with the installation of new lighting, signage, fencing, and footpath connection to the Town Centre.
- ▶ Advocated to local Members of Parliament on matters of importance to the Merredin community.
- ▶ Received an election commitment of \$300,000 towards the resurfacing of the MRCLC indoor sports courts.

LOOKING FORWARD TO 2025/26

- ▶ Develop advocacy prospectus to promote investment in Merredin, highlighting a list of priority projects.
- ▶ Advocate for the implementation of community support services including domestic violence support, drug counselling, and other emerging community issues.
- ▶ Advocate to government agencies and commercial organisations to improve infrastructure and services available to Merredin community.

PRIORITY AREA 4.4: COMMUNICATION

2024/25 HIGHLIGHTS

- ▶ Developed a new Sports and Recreation website to improve access to information and programs for the MRCLC and MDOSP.
- ▶ Rebranded the MRCLC Facebook to include MDOSP under a new Sport and Recreation banner.
- ▶ Commence quarterly staff breakfast catchups to seek feedback and encourage two-way communication.
- ▶ Distributed 12 monthly Shire newsletters, keeping the community informed about projects, events, and other important updates.

- ▶ Expanded social media presence for all external Shire facilities, including the creation of a dedicated Library Facebook page and a Sport and Recreation Instagram page, enhancing engagement with the community.
- ▶ Launched a new website for the CWVC, enhancing accessibility and incorporating an online store.

PRIORITY AREA 4.4: COMMUNICATION CONT.

LOOKING FORWARD TO 2025/26

- ▶ Distribute a new Sport and Recreation newsletter to keep the community informed about programs, facilities, and upcoming activities.
- ▶ Provide regular opportunities for Councillors to be kept informed and provided timely and accurate information.
- ▶ Expand Business After Hours Sundowners to include community groups and farmers, fostering broader networking and collaboration opportunities.

PRIORITY AREA 4.5: CUSTOMER SERVICE

2024/25 HIGHLIGHTS

- ▶ Department of Transport Licensing Services delivered to Merredin and surrounding communities.
- ▶ Delivered skin checks and flu vaccinations to all interested staff, supporting workplace health and maintaining the Shire's status as an employer of choice.
- ▶ Engaged a company to deliver an Employee Assistance Program (EAP) to all staff and Councillors, providing confidential support and wellbeing services.
- ▶ A number of Procedure and Work Instruction documents developed to ensure consistent practice.
- ▶ Shire partnership with the Department of Premier and Cabinet, Office of Digital Government on the Cyber Security Pilot Project – one of only five local governments in Western Australia to participate.

LOOKING FORWARD TO 2025/26

- ▶ Enhance the customer service experience through an annual review of the Customer Service Charter.
- ▶ Improve complaint handling processes, including the use of Snap Send Solve, to ensure timely and effective resolution.

PRIORITY AREA 4.6: REGIONAL COLLABORATION

2024/25 HIGHLIGHTS

- ▶ Maintained active membership in WEROC and Great Eastern County Zone, supporting regional collaboration and shared initiatives.
- ▶ Provided visitor services to surrounding local governments, supporting regional tourism and information sharing.
- ▶ Contributed to the WEROC housing feasibility study, helping to identify and address key housing issues in the region.

LOOKING FORWARD TO 2025/26

- ▶ Collaborate with other local governments to share Environmental Health Officer services and investigate development of a regional waste facility.
- ▶ Undertake the WEROC social media engagement contract to lead regional communication and enhance online presence.

PRIORITY AREA 4.7: INTEGRATED PLANNING AND REPORTING

2024/25 HIGHLIGHTS

- ▶ Undertook community consultation and development of the Council Plan 2025—2035, which supersedes the Strategic Community Plan 2020—2030 and Corporate Business Plan 2022/23—2025/26.
- ▶ Commenced review of the Shire's Workforce Plan.
- ▶ Reviewed and updated Risk Management Framework and Dashboard.

LOOKING FORWARD TO 2025/26

- ▶ Finalise the Shire's Asset Management planning, encompassing all Shire-owned facilities and infrastructure assets.
- ▶ Undertake the Shire's Regulation 17 risk review.
- ▶ Complete a Request for Quote to initiate the transition of the Shire's Enterprise Resource Planning system from its current server-based setup to a cloud-based platform.
- ▶ Develop and adopt an IT Framework, IT Strategy and IT Change Management Framework.
- ▶ IT policies will be developed and implemented to ensure the Shire's cyber safety.
- ▶ Completion of the Council Plan 2025—2035, and Workforce Plan.
- ▶ Develop the Local Public Health Plan to address key health priorities and challenges facing the community.

THEME 5



PLACES & SPACES

Merredin is an attractive regional town, with an inviting public realm.

Theme 5 Priority Areas

5.1 Streetscapes

5.2 Parks and Gardens

5.3 Facilities

5.4 Town Planning and Building Control

PRIORITY AREA 5.1: STREETSCAPES

2024/25 HIGHLIGHTS

- ▶ Completed the CBD Redevelopment Project, enhancing the streetscape to reflect Merredin's regional significance and ensuring the area is well-maintained, functional, and visually appealing.
- ▶ Engaged contractors to trim trees, ensuring public safety and maintaining the streetscape's appearance.
- ▶ Utilised neighbouring local government resources to support street sweeping, enhancing the cleanliness and presentation of the CBD.
- ▶ Undertook trimming of trees located under power lines.
- ▶ Upgraded irrigation systems, enhancing efficiency in water delivery.

LOOKING FORWARD TO 2025/26

- ▶ Engage local contractors to assist with mowing and slashing, particularly during the summer months, to reduce fire risk and maintain public safety.
- ▶ Regular cleaning and maintenance of drains to ensure proper water flow and reduce the risk of flooding.
- ▶ Upgrade irrigation systems at the Shire Depot and increase water storage capacity to improve efficiency

PRIORITY AREA 5.2: PARKS AND GARDENS

2024/25 HIGHLIGHTS

- ▶ Completed the development of Apex Park | Danjoo Waabininy Boodja and the nature playground in the Town Centre.
- ▶ Received a 4-star rating under the Wildflower Excellence Rating Scheme and received 200 locally native tube stock for planting in the Merredin townsite.
- ▶ Council endorsed the delineation of future plot areas at the Merredin Cemetery regarding designated grassed and non-vegetated areas.
- ▶ Completed maintenance and repairs to the Burracoppin Playground, ensuring a safe and enjoyable space for the community.

LOOKING FORWARD TO 2025/26

- ▶ Native garden to be planted in Roy Little Park utilising the 200 tube stock received from wildflower award.
- ▶ Installation of new play equipment in the Upper and Lower French Avenue parks, replacing ageing infrastructure.

PRIORITY AREA 5.3: FACILITIES

2024/25 HIGHLIGHTS

- ▶ Completed restoration works on the Old Town Hall clock tower, with assistance from the Merredin Men's Shed, who re-routed the cabling to restore full operation and accurate timekeeping.
- ▶ Completed the relocation of the CWVC, including building improvements to ensure a fit-for-purpose and welcoming space for visitors.
- ▶ Commenced the Water Tower restoration project.
- ▶ Installed roof anchor points to Shire Administration Building, Merredin Regional Library, and Cummins Theatre to ensure safety of contractors and staff.

LOOKING FORWARD TO 2025/26

- ▶ Refurbishment of chairs located in tiered seating at Cummins Theatre.
- ▶ Completion of the Water Tower restoration project, preserving the iconic structure.
- ▶ Engage a contractor to prepare a Conservation Management Plan for Cummins Theatre.
- ▶ Roof anchor points to be installed at MRCLC.
- ▶ Completion of heritage works at Cummins Theatre, including painting and related restoration activities, in preparation for its centenary in 2028.

PRIORITY AREA 5.4: TOWN PLANNING AND BUILDING CONTROL

2024/25 HIGHLIGHTS

- ▶ Town Planning Scheme review process completed with Council adopting the amended Local Planning Strategy and Local Planning Scheme No. 6 Amendment No. 8, with both documents forwarded to WA Planning Commission for determination.
- ▶ Completed all required swimming pool barrier inspections to ensure compliance and community safety.
- ▶ Supported development applications that contributed to diversifying and strengthening the local economy.

LOOKING FORWARD TO 2025/26

- ▶ WA Planning Commission approval expected to be received for amended Local Planning Strategy and Local Planning Scheme No. 6 Amendment No. 8 in 2025/26.
- ▶ Creation of a Development Services Officer position within the organisational structure to support on-going service delivery and growing development needs.

THEME 6



TRANSPORT & NETWORKS

Merredin is easy to get around for all and well-connected regionally, nationally and internationally for people and industry.

Theme 6 Priority Areas

6.1 Roads and Footpaths

6.2 Drainage

6.3 Verge Maintenance

6.4 Merredin Airport



PRIORITY AREA 6.1: ROADS AND FOOTPATHS

2024/25 HIGHLIGHTS

- ▶ Completed works on Merredin-Narembeen Road as part of the Wheatbelt Secondary Freight Network program, including road widening, drainage and extending the sealed road surface.
- ▶ Undertook road widening and culvert works on Chandler-Merredin Road, funded through the Roads to Recovery program.
- ▶ Commenced works to widen and improve safety at the Crooks Road/Rail intersection, with delays due to vegetation issues necessitating the realignment of a section of the road.
- ▶ Installation of 20 additional footpath pram ramps to provide better access for parents with prams, and residents using mobility scooters.
- ▶ New footpath created linking the Merredin Train Station & CWVC to the Town Centre train crossing, as well as new footpaths installed on Mary Street, Allbeury Street, and Cummings Crescent.
- ▶ Completed post-winter grading of all unsealed roads to maintain safe and accessible transport routes.

LOOKING FORWARD TO 2025/26

- ▶ Road widening and culvert works to continue on Chandler-Merredin Road utilising Regional Road Group funding.
- ▶ Completion of the road safety improvements for the Crooks Road/Rail intersection.
- ▶ Completion of annual grading program.
- ▶ Commence a review of Shire footpaths, with the aim of replacing aging bitumen paths with concrete as part of a long-term infrastructure improvement project.
- ▶ With support of Main Roads, review and amend RAV route access within the town centre and industrial estate.

PRIORITY AREA 6.2: DRAINAGE

2024/25 HIGHLIGHTS

- ▶ Engaged contractors to clean out Shire drainage systems, including those within the Merredin townsite, to improve water flow and rainwater discharge.
- ▶ Identified a culvert on Hines Hill Road North as requiring repair, with the vehicle weight limit reduced to 8 tonnes until the works are completed.
- ▶ Improved drainage in the Town Centre as part of the CBD Redevelopment Project, enhancing flood management and overall infrastructure performance.
- ▶ Reestablished swale drains on the reserve by Barrack Street East in an effort to address localised flooding in the McKenzie Crescent Industrial Area.

LOOKING FORWARD TO 2025/26

- ▶ Contractors will be engaged to repair or replace the Hines Hill North Road culvert, restoring the road to full weight capacity.
- ▶ Continue to monitor and maintain drainage systems to ensure infrastructure reliability.

PRIORITY AREA 6.3: VERGE MAINTENANCE

2024/25 HIGHLIGHTS

- ▶ Cleared overgrowth and vegetation from road verges and traffic islands, followed by herbicide application to inhibit the emergence of further weeds.
- ▶ Engaged contractors to assist Shire staff with verge maintenance and preparations for the summer season.

LOOKING FORWARD TO 2025/26

- ▶ Continue to undertake programmed verge maintenance, with contractor support, to ensure the safety of drivers and pedestrians.

PRIORITY AREA 6.4: MERREDIN AIRPORT

2024/25 HIGHLIGHTS

- ▶ Commenced the process of re-zoning Merredin Airport to attract industry and stimulate regional growth.

LOOKING FORWARD TO 2025/26

- ▶ Merredin Airport is privately owned, with the Shire collaborating with Airport Management on matters of mutual interest as required.
- ▶ Awaiting the gazettal of Scheme Amendment No. 8 to facilitate the re-zoning process.





COMMUNITY SERVICES



10,633

Swimming Pool Patrons



6,611

Regional Library Patrons



5,910

Central Wheatbelt Visitor Centre Patrons



30+

Events Held

2024/25 Directorate Overview

The Community Services Team delivers a diverse range of essential services each year. The Merredin Regional Library, Cummins Theatre, Merredin Regional Community and Leisure Centre, Central Wheatbelt Visitor Centre, and the Merredin District Olympic Swimming Pool each play a vital role in supporting community wellbeing, arts and culture, recreation, and tourism across the Shire. In 2024/25, the Community Services Team comprised approximately 15 staff members and was led by the Executive Manager Strategy & Community, Mrs Codi Brindley-Mullen.

Community Development

During the 2024/25 financial year, the Community Development Team increased its focus on delivering community events, resulting in a diverse program of free and ticketed activities designed to engage a broad range of audiences. These events attracted strong participation and contributed to strengthening community connection. Key highlights included the Harmony Week Festival, Easter in the Park, and Movie Under the Stars.

Community Support

Each year, the Shire provides financial and in-kind support to various community groups through its Community Grants Program.

The Annual Grant supports local projects seeking cash funding, in-kind contributions or fee waivers up to the value of \$10,000 per financial year. Eligibility is open to not-for-profits, community groups and organisations, sporting groups and associations, as well as individuals on behalf of groups. Three groups were supported in 2024/25, including Merredin Community Resource Centre, Wheatbelt Agcare, and the Merredin Show committee.

The Quick Grant program provides support for local initiatives through cash funding, in-kind contributions, or fee waivers of up to \$2,500 per financial year, with applications assessed within 20 working days. To be eligible, requests must align with the Shire of Merredin's Strategic Community Plan, demonstrate clear capacity to deliver the proposed activity, and show meaningful community

benefit. In 2024/25, the Shire received and approved 17 Quick Grant applications, helping a range of community-led projects come to life.

Emergency Services

Over the past year, 193 Bushfire Brigade volunteers across seven brigades responded to 26 registered incidents, reflecting the strong commitment and capability of our community-led fire response efforts. During this time, the Shire also welcomed a new Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer, strengthening leadership in this critical area.

Ten dedicated SES volunteers served the community throughout the financial year, responding to three local Requests for Assistance (RFAs) and deploying to a search and rescue operation near Coolgardie. The unit also completed Storm Damage training and elected a new Acting Local Manager. Looking ahead, the SES team is eager to increase its involvement in community events and hopes to welcome additional volunteers in the coming year.

Community Citizen of the Year Awards

The Shire once again participated in the Auspire Citizen of the Year Community Awards program, which celebrates individuals who make outstanding contributions to their communities across Western Australia. Through this program, the Shire continues to acknowledge and highlight the remarkable dedication, leadership, and community spirit demonstrated by local residents.

See overleaf page for 2025 award recipients

Daina Sutherland
Citizen of the Year

Daina demonstrated exceptional dedication to supporting the efficient operation of several sporting clubs, contributing well beyond administrative tasks. She introduced innovative systems, including iPad Live Scoring for the Basketball Association, and actively coordinated fundraising efforts. Her consistent support, leadership, and commitment to community engagement were instrumental in strengthening the clubs she served.



Tom Downsborough
Young Citizen of the Year

Tom demonstrated exceptional maturity, respect, and responsibility well beyond his years. His dedication to his club is exemplary, contributing not only as a player but also as a committed volunteer and active committee member. After being recognised as the Young Club Person of the Year in 2023, Tom continued to uphold and embody these commendable qualities throughout 2024.



Julie Townrow
Senior Citizen of the Year

Motivated by a genuine desire to help others, Julie volunteered her time to manage home care support packages for several elderly residents. Undertaking this role without financial compensation, she provided compassionate, hands-on assistance to help clients navigate a complex system and ensure they received the care and support they needed.



Burracoppin Daffodil Day Committee
Active Citizenship

The Burracoppin Daffodil Day Committee, a dedicated group of local women, held their 20th and final event in August 2024. Attracting 290 adults and numerous children, the fundraiser raised \$17,500, bringing their total contributions over two decades to \$127,000. Their exceptional dedication, organisation, and commitment leave a lasting community legacy.



Mr Edward Johnston Award, for Outstanding Volunteer Service and Contribution to Community

The second iteration of this award was proudly presented at the Australia Day Breakfast on Sunday, 26 January 2025. The Council selected Mr Romolo Patroni as the deserving recipient in recognition of his outstanding service to the community.

Romolo's contributions span a remarkable tenure with St John Ambulance, service as Secretary and Treasurer of the local Men's Shed, and volunteer work with the Catholic Church. He has also provided strong leadership as Chairperson of the Merredin Community Resource Centre, supporting local development, education, and community resources.

Committed to preserving Merredin's history, Romolo has actively supported local museums, ensuring the stories and heritage of the town are maintained for future generations. In his role as a Shire Councillor, he consistently represented and advocated for the needs and aspirations of the community, supporting initiatives, lobbying for vital resources, and championing infrastructure improvements. Romolo's dedication to the progress and prosperity of Merredin is widely recognised and deeply appreciated.

Eric Hind Scholarship

The Eric Hind Scholarship is awarded annually by the Shire of Merredin to young, talented, and aspiring performing artists in the Shire. This scholarship is named in honour of Mr Eric Hind to recognise and acknowledge his contribution to the Shire as a Councillor and his accomplishments as a violinist.

In December last year, applicants for the scholarship attended an interview and performed a piece of music for our selection panel comprising of Cr Hayley Billing, Ms Laura Cruz, and Mrs Caryn Adamson. The joint winners of the 2025 scholarship were announced at the Australia Day breakfast on Sunday, 26 January 2025, as Milla Dalton and Caitlin Carlson.

Event Highlights

The Shire of Merredin hosted a range of vibrant community events throughout 2024/25, providing opportunities for residents and visitors to come together, celebrate, and connect.

A highlight of the year was the annual Gala Night, held on Thursday, 7 December 2025. In collaboration with a dedicated committee committed to revitalising the event, approximately 400 attendees enjoyed a festive evening in the town centre, featuring roving performers, market stalls, a pop-up street bar, and a variety of food trucks. The event successfully created a lively and memorable community celebration.

For a full list of Shire events during 2024/25, please see Pages 51 and 52.

Acknowledging our Military History

Each year, the Shire of Merredin hosts three significant community events to acknowledge our military history. Along with a local Army Cadets Unit and the Merredin Military Museum, the Shire is proud to acknowledge and pay respects to service men and women who have seen conflict and are committed to the defence of freedom. We also offer our gratitude to the families and citizens who keep their memory alive.

ANZAC Day

On Thursday 25 April 2025, just before the first light of dawn, hundreds of community members gathered to commemorate the sacrifices and bravery of the ANZACs. The morning proceedings commenced with a march along Barrack Street, starting at the Australia Post Office, then moving down to the Merredin Cenotaph, accompanied by piper Reagan Jones. At 6:00am, the Merredin Army Cadets left the procession to assume their positions and proudly raise the flags. Cr Phil Van Der Merwe presided over the service, which commenced shortly after dawn. He welcomed and acknowledged the veterans in attendance, offering his gratitude for their

service, sacrifice, and commitment to defending freedom, before thanking the community for braving the cold morning to honour our heroes.

Long Tan Day

On Sunday, 18 August 2024, approximately 48 residents attended the Long Tan Day Memorial Service to honour Vietnam Veterans on the anniversary of the Battle of Long Tan. Mal Willis hosted the service at Reflection Pond in Roy Little Park, with wreaths laid by the local Vietnam Veterans, Shire of Merredin, and community members. The Vietnam War was Australia's longest military engagement of the 20th Century.

Remembrance Day

On Monday, 11 November 2024, approximately 50 community members gathered to commemorate Remembrance Day. This anniversary marks the end of fighting on the Western Front on November 11 1918. It has since become a day to remember the service and sacrifice of all those who have died since World War I. Flags were lowered to half-mast around 10:30am ahead of services and raised after the minute of silence.

Celebrating Our Local Gem

The Cummins Theatre continues to be a social and cultural place for residents and the surrounding region to gather, with nearly 6,500 visits during 2024/25. As one of the last interwar-classical style theatres still operating as a live performance space, the Shire is determined to preserve and share the wonders of this natural gem.

As we look to the future, we are exploring possibilities for a grand celebration of the Cummins Theatre centenary in 2028.

Art Acquisition Award

The 2024 Wheatbelt Art Prize exhibition was held at the Cummins Theatre and officially opened by Mia Davies MLA on Friday, 11 October 2024. At this exhibition, the 2024 Shire Art Acquisition Award was presented to Rosemary Lambert for her painting Evening Stroll, with Cr Hayley Billing and Cr Brad Anderson selecting the work to join the Shire's collection.





Calendar of Events

JULY 2024

All Fired Up
Emma Donovan
Bogan Shakespeare—Romeo & Juliet
School Holiday Fun at the Library
Over 50's BINGO at the Library
Opening of the CWVC



AUGUST 2024

Morning Melodies featuring Sophie Jane
Comedy Gold
Long Tan Day Memorial
Apex Park | Danjoo Waabiniiny Boodja Opening

SEPTEMBER 2024

Vivaldi's Four Seasons
Desalination Workshop
School Holiday Fun at the Library
Skateboarding and Ninja Workshop
Library LEGO Challenge

OCTOBER 2024

Morning Melodies- Roy Orbison Tribute
Library LEGO Challenge

NOVEMBER 2024

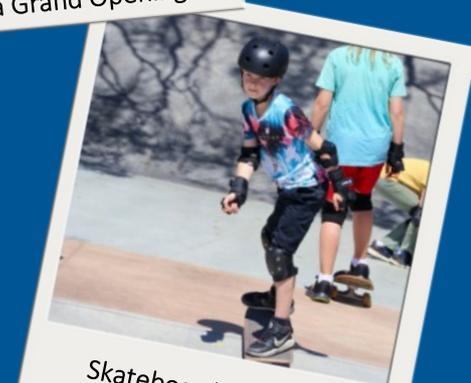
Remembrance Day Memorial
Our Rock & Roll Journey – John Wood & Dave Allen
Over 50's BINGO at the Library
LEGO Club at the Library
Business After Hours Sundowner

DECEMBER 2024

Gala Night
Disability Inclusion Day
Pool Party—Merredin Early Years Network (MEYN)



Apex Park | Danjoo Waabiniiny Boodja Grand Opening



Skateboard Workshop



Gala Night



Long Tan Day

JANUARY 2025

Australia Day Breakfast—SPONSOR
Australia Day Pool Party
Freestyle Now—SPONSOR
Volleyball on the Grass—SPONSOR

FEBRUARY 2025

Thank a Volunteer Dinner—SPONSOR
Business After Hours Sundowner
Kickstart 2025
LEGO Club at the Library

MARCH 2025

Light House Girl
Medical Students Immersion Program Welcome and Dinner
Morning Melodies featuring Ron Fisher
Merredin Show (SPONSOR)
Harmony Week Festival
End of Season Pool Party
LEGO Club at the Library



APRIL 2025

Easter in the Park—MEYN
Movie Under the Stars
School Holidays Activities at the Library
Merredin CBD Grand Opening
Easter in the Park
LEGO Club at the Library
ANZAC Day

MAY 2025

You are a Doughnut
Connecting Communities Sundowner (SPONSOR)
LEGO Club at the Library

JUNE 2025

Bubs on the Move (MEYN)
Whalebone
LEGO Club at the Library



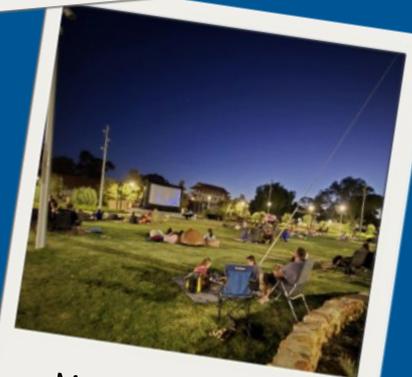
Australia Day Pool Party



Harmony Week Festival



Easter in the Park



Movie Under the Stars

Merredin Regional Library

In this digital era, the Merredin Regional Library continues to be a popular service within the community. In addition to the ever-changing stock, the library hosts a number of groups and activities throughout the year, as well as providing outreach Storytimes at the local playgroups. The library also played a vital role in providing members with educational resources and access to essential technology.

The Merredin Regional Library had a busy year, welcoming approximately 439 members, a remarkable 6,611 times, averaging 15 visits per person. Borrowing books was popular, with a total of 11,437 items loaned, complemented by the addition of 1,500 new items to the library's collection. These acquisitions enriched the library's offerings, enhancing access to a wider range of resources for the community.

Throughout 2024/25, the library hosted a variety of engaging programs for seniors, children, and families alike. Attendance included 238 seniors at 15 sessions, including Over 50's Bingo and the GOLD Club, 140 members at the Wednesday Craft Group. School holiday programs were once again popular, with 1,333 children coming to the library to make masks, create sand paintings, decorate pet rocks and more, or attend outreach Storytime. There were also STEM-inspired activities offered this year to delight young minds with hands-on learning experiences.

After a successful launch last year, LEGO Club was held 12 times during the year, with 88 children taking part in challenges like 'Best Toy Ever,' 'Fastest Self-propelled Car,' and more. These sessions provided a creative space for children to explore their imaginations through building and design.

The library hosted a number of Work Placement students from Merredin College, providing valuable experiences and mentorship opportunities to prepare them for adulthood.

A standout feature of the year was the monthly photographic displays, showcasing works from the Barbara Hall and Bob Abell collections, as well as treasures from the library's archives. These exhibits continued to bring local history and artistry to life, captivating visitors and celebrating the region's heritage.

Throughout the year, 139 individuals took advantage of the library's free publicly accessible computers, further demonstrating the library's ongoing role in supporting digital inclusivity in the community.

As part of the WA Government/Switch Your Thinking initiative, the Merredin Library also has an energy audit kit available for members to borrow to assess the energy efficiency of their homes. The kit includes a thermal camera, water flow meter, thermometer, and energy meter for small appliances.

With its diverse programs, educational initiatives, and ever-expanding resources, the Merredin Regional Library remains a vibrant community hub, offering valuable services, learning opportunities, and community connection to residents of all ages.



Cummins Theatre

2024/25 was another busy year for Cummins Theatre and the Community Services Team, with over 6,500 locals and visitors utilising the facility. During the year there was a vast array of events, everything from Lighthouse Girl to eating roses with Dorothy the Dinosaur.

The Cummins Theatre continued to be a central venue for a wide range of events throughout the 2024/25 financial year, hosting corporate bookings, funerals, and regular meetings for community groups. Its versatility remains a key strength, accommodating both personal milestones and public events across the region.

The highlight of the year was welcoming Dorothy the Dinosaur in May, in a performance that had hands clapping and toes tapping! Audiences joined Dorothy for a mega mix of dance hits, romping and stomping along to show-stopping songs, including all of The Wiggles' greatest hits such as Rock-A-Bye Your Bear, Hot Potato, and Do the Propeller. The fun didn't stop there—Dorothy was joined on stage by all her Wiggly friends, with children and families enthusiastically 'Shaking their Hips' with Wags the Dog, 'Moving their Arms' like Henry the Octopus, and singing along with Captain Feathersword. The performance was a vibrant, interactive experience that brought the community together, making Dorothy's visit a truly memorable highlight for Merredin.

Other notable events included the performance of Lighthouse Girl and the theatre's first time hosting the Wheatbelt Trails Forum, marking important milestones in supporting regional arts and community initiatives.

The theatre also showcased a variety of school and family-friendly shows, from You Are a Doughnut to Whalebone Family Show, engaging local students and audiences. Our quarterly Morning Melodies series continued, featuring a diverse range of visiting artists, providing regular opportunities for the community to enjoy live music in an intimate setting.

In addition, the theatre hosted major school and community events, including the Merredin College School Ball, St Mary's end-of-year concert, and performances by the Rural Dance School of WA, providing memorable settings for significant occasions and bringing the community together.

Overall, the Cummins Theatre remains a cornerstone of Merredin's cultural and community life. Throughout 2024/25, it has continued to provide a welcoming space for residents to gather, connect, and enjoy a wide variety of performances and events.



Central Wheatbelt Visitor Centre

The Central Wheatbelt Visitor Centre (CWVC) continues to play a pivotal role in showcasing the unique charm and attractions of the Wheatbelt region. Nestled in the heart of Merredin, the Centre serves as a hub for both local and intrastate visitors, offering expert guidance, regional insights, and an array of services to enhance the visitor experience.

The Central Wheatbelt Visitor Centre has continued to benefit from its new location at the Merredin Train Station and provide support to the Wheatbelt East Regional Organisation of Councils (WERO) in partnership with Australia's Golden Outback and the three regional tourism partners promoting the four eastern Wheatbelt self-drive road trips.

Throughout the year, the CWVC saw 5,910 walk-in visitors, took 1,183 Transwa bookings, and supported 692 phone and 97 email enquiries. The CWVC website underwent an extensive upgrade and refresh. The modern design went live on Wednesday 13 November 2024, boasting a Premium Custom Website with eCommerce Capabilities, including an online shop for retailing history and natural history publications. The website had 69,904 site visits for the year with 137,471 page views.

The CWVC continues to produce monthly events e-newsletters, a weekly email update to businesses, and mails out brochures on request. The retail shop continues to support local product and produce during the year.



Wildflower Season

During August and September 2024, the CWVC opened on weekends from 9:00am to 1:00pm, servicing additional visitors to Merredin in pursuit of wildflowers. On average, the CWVC serviced 48 additional visitors per weekend, demonstrating the value of opening 7 days during wildflower season.

Wildflower Excellence Rating Scheme

The CWVC undertook the application process for the Wildflower Society of Western Australia's Wildflower Excellence Rating Scheme 2024 in September. The submission was supported by an extensive collection of wildflower images captured during the 2024 wildflower season by staff. In early December 2024, the Shire of Merredin was proud to receive recognition as a 4-Star local government under the Wildflower Excellence Rating Scheme. This prestigious rating reflects the Shire's commitment to preserving and maintaining high-value conservation areas. Part of the prize included around 200 native plants which will be planted at Roy Little Park to create a native garden (see planting map overleaf).





CWVC/Cummins Theatre Collaboration

Red Empire Media, a Perth-based media company were engaged to come to Merredin in early February to capture video footage to develop a virtual tour of the theatre, to be available for viewing on the Cummins Theatre and Central Wheatbelt Visitor Centre websites. An additional four interpretation Panels for the Tivoli Room were developed in March 2025, focusing on shows by Creative Spaces from the 70s, 80s, 90s and 00s to add to the existing panels created for the funded Pioneers’ Pathway interpretation project in 2023.

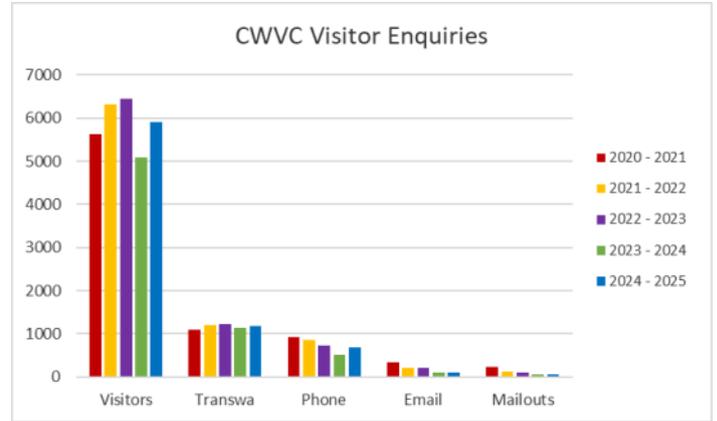
Top Tourism Town Awards

Merredin was selected as a finalist in the 2025 Top Tourism Town Awards in the Small Tourism Town Award category, which recognises and rewards towns in Western Australia that demonstrate a strong commitment to encouraging tourism and increasing visitation to their destination. Although we did not win in our category, being a finalist raises the profile of our town to a new demographic.

Marketing and Promotion

The CWVC staff attended the 2025 Perth Caravan & Camping Show in March for the four-day event. We have undertaken reprints of the Eastern Wheatbelt Visitors Guide, printing 18,000 copies in February

2025 and the Merredin Brochure, printing 6,000 copies in April 2025 with the support of local business advertising.



Merredin District Olympic Swimming Pool

The Merredin District Olympic Swimming Pool enjoyed another successful season, opening its doors in early November 2024 and wrapping up in March 2025. This season was marked by vibrant community engagement, with the pool serving as a hub for recreational fun, fitness, and social connection.

Merredin Pool was the place to be over the summer swimming months, with over 10,633 people attending the venue under the supervision of Sharni Stripp—Aquatic Coordinator.

The waterslide, which is free for all pool patrons, remained a popular attraction over the summer. Unfortunately, the slide closed early due to technical faults. Work is planned to assess the issue and have the slide ready for the upcoming season.

As in previous years, the pool hosted a number of events including swimming carnivals, in-term swimming lessons, holiday swimming lessons and the popular Australia Day pool party celebration. On 26 January 2025, the Merredin District Olympic Swimming Pool hosted the annual Australia Day Pool Party. This free event attracted 265 residents and tourists, with attendees enjoying the inflatables and water slide, as well as the complimentary ice creams, sausage sizzle, drinks and live music.

The Swimming Club remains active, providing an outlet for friendly competition both within the club and with others in the region.

Programs

This year, we introduced a new program called Kickstart. Kickstart is a back-to-school, free-entry event for school-aged children that features music, lolly bags, a sausage sizzle, and lawn games. With 60 participants attending this year, we aim to establish Kickstart as an annual event at the pool.

The Swim for Fruit program, introduced as a new initiative at the pool, commenced in early 2024 and offers free swimming lessons supported by Royal Life Saving. The program helps children develop essential skills in freestyle, backstroke, breaststroke, butterfly and survival backstroke. Sharni looks forward to continuing to work with Royal Life Saving to bring this valuable program to the Merredin community.



2024/25 Attendance Figures

Adults	2127
Spectator	348
Seniors	376
Under 5 years	344
5—17 years	2646
Miscellaneous	4792
TOTAL ATTENDANCE	10,633

Merredin Regional Community & Leisure Centre

Since bringing the Merredin Regional Community and Leisure Centre (MRCLC) back under in-house management a year ago, the Shire has worked through a demanding transition period, and early signs of improvement point to a more positive outlook for 2025/26.

The MRCLC experienced many changes and improvements over the 2024/25 financial year. This was the first full year of the Shire of Merredin taking operations back in-house. The MRCLC made significant progress in the restoration of the facility's reputation, an achievement made possible by employing more staff, implementing programs, and creating a stronger relationship with sporting clubs. This financial year established the foundation to be built upon in years to come to create a safe, relaxing, sociable, enjoyable and inclusive environment.

The MRCLC continues to be a well-maintained and welcoming hub for football, netball, basketball, hockey, tennis, bowls and golf. The facility had several areas of focus across 2024/25.

Programs

This financial year saw the return of programs within the Shire, with Administration/Program Officer Nicola Beck, implementing and planning multiple programs aimed at different age categories and experience levels. Some of these included social netball on Friday nights for adults, soft play for 0 to 5-year-olds, and school holiday programs. Infant Swimming Lessons were under development in 2024/25, planned to commence in August 2025.

Bar & Kitchen

From July 2024 to February 2025, the MRCLC continued to operate the bar and kitchen facilities for sporting patrons and the broader community. Because the MRCLC had struggled to hire sufficient staff for this area of the facility, this was bought to tender. The Merredin Civic Bowling Club successfully obtained this tender and took over the operations in March 2025, with MJ's food and Coffee operating out of the kitchen for dinner and

canteen services. This transition proved successful for both parties and the MRCLC hopes this partnership continues to strengthen and grow moving forward.

Sporting Clubs

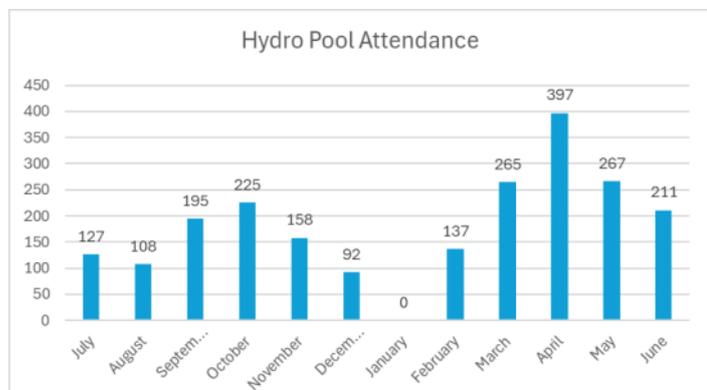
The MRCLC team has worked closely with each sporting club to help them meet the requirements and goals throughout their playing seasons. They have dedicated time and resources to build a trusting and communicative relationship between the Shire and the local sporting clubs who utilise the facility. This includes sending regular emails, meeting with clubs, and having the Facility Officer available on game days. The plan for coming years is to continue strengthening these relationships to ensure better communication, opportunities and outcomes for all parties.

Hydrotherapy Pool

The Hydrotherapy Pool at the MRCLC has seen an increase in patrons over the past year, including more casual users. The hydrotherapy pool is fully booked most days, with users requesting to be on the waitlist in the event of



cancellations. This influx can be attributed in part to the positive recommendations by local physiotherapists and the benefits of regular hydrotherapy activity for people with disabilities.



Facility Projects

The Shire of Merredin, in collaboration with URBIS, has commenced development of a Recreation Master Plan to identify and guide future works. Across the 2024/25 financial period, the MRCLC successfully planned and delivered a range of projects, both large and small.

Completed smaller-scale improvements included:

- ▶ removing the old indoor play equipment from the multipurpose room; and
- ▶ converting the indoor roller doors from manual to electric.

Larger completed projects include:

- ▶ replacing the bowling green reticulation system with support from Civic Bowling Club.

Planned works for the next 12 months include:

- ▶ installing new hydrotherapy pool pumps;
- ▶ upgrading the outdoor court lighting to energy-efficient LED;
- ▶ installing a new synthetic bowling green;
- ▶ refurbishing the multipurpose room; and
- ▶ resurfacing the indoor court surface.

Additionally, the team has entered the early planning

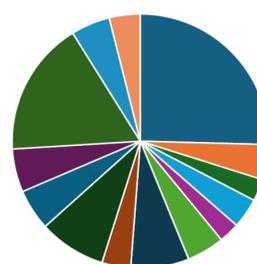
stages for long-term upgrades, including the resurfacing of the hockey/tennis turf.

Website, Newsletter & Social Media

The MRCLC team planned and collaborated with the Media & Communications Officer to establish a suite of platforms to share MRCLC news with the community, including a website, a newsletter and social media pages. With the help of the Media & Communications Officer, the new Sports and Recreation website was launched to offer a comprehensive insight into both the MRCLC and Merredin Pool. Some of the information provided includes details about each pool, functions, social sports, fees and charges, and recent/upcoming events.

The Administration/Program Officer also developed the Facebook and Instagram pages, enticing followers to engage with the official Sports and Recreation page to keep the community up to date. By the end of the financial year, the groundwork was laid to commence the publication of monthly newsletters as an additional avenue for communication with community members and stakeholders.

Summer 2024/25 & Winter Sporting Members



- | | |
|-----------------------------------|--|
| ■ Merredin Basketball Association | ■ Burracoppin Netball Club |
| ■ Merredin Civic Bowling Club | ■ Merredin & Districts Junior Football Association |
| ■ Merredin Junior Cricket Club | ■ Merredin Colts |
| ■ Merredin Swimming Club | ■ Merredin Hockey Club |
| ■ Merredin Tennis Club | ■ Merredin Netball Association |
| ■ Burracoppin Football Club | ■ Nukarni Football Club |
| ■ Burracoppin Hockey Club | ■ Nukarni Netball Club |





DEVELOPMENT SERVICES



36

Building Permits
Issued



24

Planning Approvals



40

Pool Barrier
Inspections



\$14.8m

Value of Development

2024/25 Directorate Overview

The Development Services Team provides statutory services that ensure a safe and healthy community. This directorate includes the environmental health, planning, building, and ranger services. In 2024/25 the Development Services Team included 4 staff members and was led by the Executive Manager Development Services, Mr Peter Zenni.

Building and Development Services

The Development Services team has continued to deliver efficient processing of applications for planning development approval and for building permits, including provision of advice on proposals, and application documentation. Development Services staff also responded to complaints relating to dilapidated structures and concerns relating to substandard accommodation. Regular inspections of private swimming pool barriers were undertaken to ensure they provide a satisfactory level of protection for young children to prevent the occurrence of drowning.

Review of the Shire of Merredin Local Planning Scheme No. 6

The Shire completed its review of the Local Planning Scheme and Local Planning Strategy as required by the Planning and Development Regulations (Local Planning Schemes) 2015. Following a lengthy public consultation process, the documents were endorsed by Council and forwarded to the WA Planning Commission for consideration and approval by the Minister for Planning.

Key changes to the planning scheme and strategy include:

- ▶ facilitating opportunities to generate increased employment by providing for additional light industrial blocks which incorporate suitable land parcel size and increased access to services;
- ▶ identifying future industrial and rural-residential growth areas;
- ▶ promoting renewable power generation;
- ▶ acknowledging the impact of climate change and the Shire's need to address confronting challenges, such as reducing rainfall and salinity, the increase in marginal land, and water security issues;
- ▶ identifying and protecting the Shire's local Aboriginal and historic heritage;
- ▶ managing growth of settlements across the Shire, with a focus on Merredin;
- ▶ facilitating opportunities in key economic sectors, such as agriculture, industry, tourism, and the extraction of basic raw materials;
- ▶ ensuring our capacity for movement, community, and utility infrastructure is sufficient to accommodate future demand to capitalise on Merredin's role as a regional hub with the second-largest inland grain handling facility in Australia;
- ▶ addressing key land use planning issues, such as management of bushfire risk, use of rural land, protection of water sources, biodiversity assets and landscapes, and extraction of basic raw materials;
- ▶ investigating the provision of additional aged care and retirement village developments;
- ▶ providing opportunities for Rural Living where these can be managed without impacting natural resources or environmental values;
- ▶ protecting rural land from fragmentation and land use conflict;
- ▶ encouraging flexibility and diversity in the Commercial and Rural zones as a way of promoting tourism and development;

- ▶ identifying opportunities for future, larger-scale development (Industrial Development);
- ▶ protecting land uses, such as the Collgar Windfarm, by applying Special Use zones; and
- ▶ representing strategic geological resources in the Strategy, providing guidance on the extraction of basic raw materials, and managing the impacts of these activities on sensitive land uses.

Ranger Services

Throughout the 2024/25 financial year, the Shire's contract ranger provided core services such as general patrols, animal control, phone enquiries, and pound management. This service was delivered by WA Contract Rangers.

During the bushfire season, 60 infringements were issued under Section 33(3) of the Bush Fires Act 1954 for non-compliance with the Shire's firebreak order, ensuring community safety and adherence to fire prevention measures.

Animal management remained a key focus, with the Ranger responding to 99 customer calls and 74 complaints related to dogs. As a result, 24 dog-related infringements were issued, and 62 dogs were impounded. Similarly, the Ranger handled 102 customer calls regarding cats, leading to the impoundment of 56 cats.

These efforts demonstrate the Shire's ongoing commitment to the maintenance of community safety, ensuring compliance with regulations, and addressing resident concerns in a timely and professional manner.

Environmental Health

The focus for environmental health across 2024/25 continued to be food safety and public health, including the inspection of food premises, lodging

houses and public buildings.

Key achievements in this area during the reporting period included:

- ▶ undertaking pest control activities including monitoring of mosquito breeding areas, and targeted eradication of nuisance corellas;
- ▶ undertaking proactive public health inspections and education, prior to undertaking enforcement activities if required;
- ▶ implementing regular inspections of private swimming pool barrier fencing to prevent accidental drowning by children and meet legislative requirements;
- ▶ completing 24 public building inspections and 38 food business inspections; and
- ▶ issuing 24 stall holder permits to a number of vendors.

DAIP Review

The Disability Access and Inclusion Plan (DAIP) is a pivotal component of our commitment to fostering inclusivity within the local community and reflects our dedication to addressing barriers faced by individuals with disabilities. Through strategic planning, community engagement, and ongoing monitoring, we aim to enhance accessibility in public spaces, improve information dissemination, and provide inclusive services.

The Shire of Merredin reviewed its Disability Access and Inclusion Plan in 2024/25. This process included:

- ▶ examining the previous DAIP and subsequently reviewing annual reports to determine what had been achieved and what works were outstanding;
- ▶ examining other Shire documents and strategies;

- ▶ investigating contemporary trends and good practice in access and inclusion;
- ▶ consulting with staff; and
- ▶ consulting with the public.

The Disability Services Act Regulations (2004) set out minimum consultation requirements for public authorities in relation to DAIPs. At a minimum, local governments must call for submissions (either general or specific) by notice in newspapers circulated in the local government area and on any website maintained by, or on behalf of, the local government. However, other mechanisms may also be used.

On 13 December 2024, the community was informed through the local newspaper, the Shire website, local noticeboards, and on social media, that the Shire was developing a DAIP to address access barriers for people with disability and their families or carers. The community was invited to provide input into the review of the current initiatives and the development of a new plan. Submissions via Survey Monkey were sought, with the Shire of Merredin receiving 14 responses.

On 3 February 2025, a stakeholder group meeting was held at the Merredin Regional Library involving people with a disability, their carers, service providers and local government representatives. This stakeholder group provided further input into the review of the current initiatives and the development of a new plan.

The review and consultation process found that most of the initial objectives in the DAIP had been achieved and that a new plan was required to address ongoing access barriers and to ensure currency and relevance. The new plan needed to also reflect the legislative and regulatory changes to accommodate contemporary values and practices

while striving for inclusion and access beyond the minimum compliance of standards.

Many of the areas identified in the consultation process are ongoing and are constantly reviewed and updated. Existing Shire buildings are for all practical purposes compliant for access and inclusion and the review role is becoming one of “care and maintenance” due to finite resources.

The review process specifically identified the need for:

- ▶ additional footpaths and better access to and by existing footpaths;
- ▶ enhanced access to existing shops in Merredin;
- ▶ improved access at railway line level crossings;
- ▶ enhanced ACROD bay parking facilities already available;
- ▶ improved pedestrian access through islands and parking area road crossings; and
- ▶ increased work and volunteering opportunities for persons with a disability.

The review process was concluded with the Shire of Merredin Council adopting the Shire of Merredin Disability Access and Inclusion Plan 2025-2030 at the Ordinary Council Meeting in June 2025.





INFRASTRUCTURE SERVICES



\$143.9k

Spent on Footpaths



\$3.4m

Spent on Roads



\$776k

Spent on Parks & Gardens



\$164k

Spent on Street Lighting

2024/25 Directorate Overview

The Infrastructure Services Team (previously, Engineering Services) are responsible for managing and overseeing the planning, design, construction, and maintenance of infrastructure projects within the community. This includes roads, footpaths, stormwater systems, parks and gardens, public spaces, and other essential services. In 2024/25 the Infrastructure Services team included 20 staff members and was led by the Executive Manager Infrastructure Services, Mr Amer Tawfik, until December 2024, with Mr Brian Wall assuming the role in May 2025.

It has been a productive year for the Engineering Services Team, completing the delivery of the Apex Park and Town Centre Redevelopments, along with several other road and infrastructure projects. The team continued to progress the Shire forward in maintenance scheduling, asset management planning and project delivery.

The Town Maintenance Crew have been hard at work carrying out their essential duties including maintaining streets and footpaths, managing rubbish collection, drainage maintenance, gardening, slashing, spraying, and ensuring the upkeep of the Shire's parks, gardens, and recreational spaces.

The team also played a key role in supporting major events such as ANZAC Day and Gala Night, showcasing their dedication to the community.

Plant and Equipment

As part of the Shire's asset renewal program, a total of \$586,500 was spent on the replacing the following:

- 2 x Executive vehicles;
- 1 x utility vehicle;
- 1 x fuel trailer;
- 1 x large area turf mower
- 1 x large area turf tidy
- 2 x general trailers
- 1 x elevated work platform; and
- 1 x pneumatic roller.

CBD Redevelopment

The Merredin CBD Redevelopment project achieved significant milestones during the 2024/25 financial year with two major components being completed.

In August 2024, Apex Park | Danjoo Waabiny Boodja was officially opened with the Shire President and Councillors being joined by Darren West MLC, and representatives from funding partner Lotterywest. Since the opening, the park has been frequently used by residents and visitors to the Shire, including school holiday program activities.

Town Centre works were completed in time for a soft opening at Gala Night held in December 2024, which included landscaped areas, modern amenities, traffic improvements and greater pedestrian access. The formal opening ceremony to mark the completion of the redeveloped spaces located at Town Centre, Pioneer Park and Apex Park | Danjoo Waabiny Boodja was held on 15 April 2025, with Senator for Western Australia, Mr Varun Ghosh officially opening the area.

Major progress was made to refurbish and renew the iconic Merredin Water Tower including completion of repairs to the wooden tower structure, structural repairs to the water tank and commencement of installation of the new protective lid. Final finishing touches on the Water Tower will continue into 2025/26 with completion of the project expected in September.

E-Waste Facility & Tip Shop

The Shire E-waste Facility and Tip shop continue to provide residents with a convenient and cost-free way to responsibly dispose of old electronic equipment and high quality pre-loved items to minimise disposal to landfill supporting the circular economy. Recycling of e-waste products recovers valuable materials from outdated electronics, minimising pollution and greenhouse gas emissions, conserves energy and reduces the need for raw material extraction from the earth.

During the 2024/25 financial year, the Tip Shop recorded 414 sales, with items ranging from tables and chairs to bicycles, books and sporting equipment, and generated a total income of \$5,086. This initiative successfully diverted approximately 1021 items of waste from landfill, reinforcing the Shire's commitment to sustainability and environmental responsibility.

To improve its environmental footprint, the tip shop was fitted with \$40,000 of solar panels connected to a battery system to reduce reliance on diesel power generation for the site. CCTV has also been installed to improve safety and ensure environmental compliance.

Desalination Plant

In collaboration with Murdoch University, Moerk Solutions, the Department of Primary Industries and Regional Development, the Department of Water and Environmental Regulation, and Water Corporation, the Shire hosted a free desalination information workshop in September 2024. This workshop explored the benefits of desalination technology for both the community and local farmers and to discuss how alternative water supplies can enhance environmental sustainability within the Shire.

The Shire is continuing to work with the Water Corporation and Department of Primary Industries and Regional Development to extend the pilot program for a further 3 year period. Program partners will be extending the project to trial the utilisation of reverse osmosis filters from potable water desalination plants in the Perth metropolitan area, for use in providing water for irrigation. This trial will examine the use of these filters which have reached end of life for the production of high quality potable (drinking) water, to produce irrigation quality water, removing the need for the Shire to purchase new filters. This supports the Shire's environmental endeavours and recovers a resource for public benefit.

The Shire has also purchased new pumps to increase the volume of saline groundwater drawn from 4 bore sites within the Town, to increase the output of the desalination plant and ensure sufficient water for our irrigation needs, especially over the summer months.

Discussions were also commenced with DWER and CBH to receive and then reuse stormwater collected from their site adjacent to the desalination plant. This will be investigated further with the intent to put this into effect in the 2025/26 financial year.

Electric Vehicle (EV) Charging Network

The Shire supported the development applications for the installation of six additional EV chargers within the townsite, with two located in the Town Centre car park and four in the Newfields car park.

Merredin's strategic location makes it an ideal hub for travellers, offering a convenient stopover point for those continuing their journey further east or returning to Perth. Additionally, Merredin boasts a reliable electricity supply, supported by a diverse energy mix that includes renewable sources such as solar and wind farms, alongside traditional fossil fuels.

Road Construction (Capital works)

A total investment of over \$2.43 million was allocated to the road construction program, funded through contributions from the Roads to Recovery (R2R) program, Regional Road Group (RRG), Wheatbelt Secondary Freight Network (WSFN), and the Shire.

Resealing works valued at \$782,000 dollars were completed on Coronation Street, Pollock Avenue, Throssell Road, Jubilee Steet, Aspland Street, Yorell Way, Chandler–Merredin Road and Korbelkulling Road.

Pavement rehabilitation and sealing works valued at \$1.27 million were completed on Merredin-Narembeen Road.

Other projects included works to Goldfields Road and the commencement of safety improvements to the Crooks Rd/Rail intersection.

The Shire’s maintenance grading program prioritised essential routes, including bus routes and high-traffic roads, addressing necessary repairs following storm and rain events.

Natural Resource Management

The Shire was proud to be re-endorsed as a Waterwise Council for 2025, reflecting its ongoing commitment to sustainable water management. This accolade underscores the Shire’s efforts to implement innovative waterwise initiatives and promote sustainable practices within the community. Over the past ten years, the Shire has worked collaboratively with stakeholders to adopt strategies that ensure the responsible use and management of water resources.





CORPORATE SERVICES



1730

Administration
Financial Transactions



6632

Department of
Transport Transactions



47

Full Time Equivalent
Employees



29,000

Website Users

2024/25 Directorate Overview

The Corporate Services directorate encompasses many aspects of the organisation, including finance, records, cemetery management, human resources, customer service, Department of Transport Licensing, communications, risk, Work Health and Safety and information technology. In 2024/25 the Corporate Services team included 7 staff members and was led by the Executive Manager Corporate Service, Mrs Leah Boehme.

The team continued to focus on operational processes during the year, finalising the 2023/24 Audit process and managing and maintaining the budget. The interim Audit for 2024/25 was also completed, with no findings.

Rising costs continued to impact the Shire throughout the year, so a cautious approach was taken, focusing on expending grants and completing acquittals to ensure funding streams remained reliable. Finalising the funding streams for a number of major projects was a highlight.

Customer Service

The customer service team answered calls, responded to emails and served customers throughout the period. Face to face enquiries were steady, with quieter and busier periods experienced at different times throughout the year. A number of staff vacancies and absences throughout the year saw the team working very hard to maintain service levels to our community.

Throughout 2024/25 there were a large number of service requests made, including 186 Snap Send Solve reports - a steady increase on the previous year. On average, the team completed monetary transactions for 7.5 Shire customers per day, equating to roughly 1,730 for the year, and a further 28 Department of Transport customer transactions, totalling 6,632 throughout the year.

It should be noted that phone, email, and front counter enquiries that do not result in a monetary transaction are unable to be tracked, though it is estimated that the figures listed above would close to double if they were reportable.

Human Resources

During the 2024/25 financial year, the total number of Shire employees was 57, with 42 employed in full-time roles, 9 in part-time positions and 6 in casual capacities. This equated to a full-time equivalent of 47 staff.

During the period, a number of recruitment processes were completed. This included the recruitment of a new Executive Manager Infrastructure Services in May 2025 (previously, Engineering Services).

Employee Initiatives

The Shire is committed to the mental health and wellbeing of its staff. During the period, flu vaccinations were offered to all employees to support their health and wellbeing throughout the flu season. Skin checks were also conducted and offered to all staff.

Two healthy-cooking sessions were offered to staff and health checks were also provided. Staff working in noisy environments were also provided hearing screening.

The Shire again engaged a provider to offer an Employee Assistance Program. This confidential service was available to all staff and Councillors throughout the year.

Executive Staff

One executive staff member commenced with the Shire during the reporting period; Mr Brian Wall who was appointed as the Executive Manager Infrastructure Services, replacing the previous Executive Manager Engineering Services.

Council Policies

The Shire adopted two new policies for the 2024/25 year including:

- ▶ 4.7—Use of Shire and DFES fire appliances
- ▶ 1.22—Recording of Council Meetings.

Register of Delegated Authority

During the reporting period, the Shire of Merredin Register of Delegated Authority was reviewed in its entirety, with Council adopting the most recent amendments at the Ordinary Council Meeting held in April 2025.

Media and Communications

The Shire strongly believes in providing timely and accurate information to the community. Our Media and Communications Officer upheld this value by striving for transparency and consistency across all mediums and platforms, including social media, the corporate website, noticeboards, local and state newspapers, as well as static signage, electronic signs, and through an SMS text service.

Key communications across 2024/25 included:

- ▶ 11 Monthly Newsletters and 1 Rates Newsletter
- ▶ 11 E-Newsletters
- ▶ 6 Media Releases
- ▶ 20 SMS Text Messages
- ▶ 43 Public Notices
- ▶ 42 Instagram posts
- ▶ 455 Facebook posts.

The Shire's social media channels continued to grow steadily in both reach and engagement. Our combined social media following increased by 6% to a total of 5,200, while the Shire's website alone attracted 28,000 new users and accounted for

106,000 views (up 7% and 15% respectively, compared to 2023/24).

Across 2024/25, the Shire continued to provide updates on our \$10.5 million CBD Redevelopment Project, encompassing the Apex Park | Danjoo Waabininy Boodja and Town Centre upgrades. Residents were kept informed through the provision of visual and written mediums on the works completed, upcoming activities, and challenges encountered. These efforts culminated in the re-opening of the park in August 2024, the soft opening of the Town Centre in time for the festive season, and the Grand Opening of the Town Centre in 2025.

In order to maintain momentum for the final stage of this revitalisation project, the Shire ran a competition to randomly select 5 residents and their plus ones to climb the Merredin Water Tower while the scaffolding was still in place. This campaign sustained excitement for the restoration of the water tower, a project which had seen unexpected delays and marked the final piece in the redevelopment of our Town Centre.

Another standout communication campaign for the period included extensive community consultation throughout the review and development process for the Shire of Merredin Council Plan 2025–2035. The Media and Communications Officer adopted a proactive and wide-reaching approach to ensure multiple avenues for feedback were made available to Shire residents, including social media posts, online surveys, postcard surveys, and town hall meetings.

Another major media campaign resulted in Merredin's finalist placement in the Channel 7 Top Tourism Town Awards, recognition that would incentivise tourism and boost local pride. This achievement that would not have been possible without the promotional material, including a video

showing the highlights of Merredin and a high-quality tourism brochure, and social media drive created by the Media and Communications Officer.

The Shire remains committed to continually enhancing its communication strategies to keep the Merredin community informed and engaged, with the goal of fostering connection to and pride for our region.

Key Social Media Channels



3040



451



1044



665



Statutory Reporting

The Statutory Report section of this Annual Report provides an overview of the Shire's compliance with relevant legislative and regulatory requirements for the reporting period. This section includes key information about the Shire's activities, financial performance, governance, and the implementation of various policies and programs. It reflects the Shire's commitment to transparency, accountability, and good governance, ensuring that we meet the needs and expectations of our community while adhering to statutory obligations.

Freedom of Information Act

Access to documents may be granted to members of the community under the *Freedom of Information Act 1992* (FOI Act). The Shire of Merredin is required to annually publish an information statement to be made available for inspection by the public, which includes information on how to apply and the application form that may be used.

To view the most up to date version of this document, visit the Shire website.

The Information statement is a guide to the FOI process and lists the types of documents available outside FOI.

Although any document may be requested, it is recommended that only documents that cannot be provided outside the FOI process should be sought under the FOI Act. Additionally, documents released are frequently edited to remove exempt information. The most frequently removed information is third party personal information, which is often the information sought.

In 2024/25, a total of one FOI application was received, however this was withdrawn within the 45 day period.

Record Keeping

Under Section 19 of the *State Records Act 2000*, government organisations are required to have a record keeping plan that has been approved by the State Records Commissioner. These plans must set out the matters about which records are to be

created, and how the organisation is to keep the records.

The Shire's Record Keeping Plan was finalised and adopted by Council in December 2022, and accepted by the State Records Office in May 2023.

Incoming correspondence is captured onto the electronic records system and then allocated to the relevant officer for attention, while the hardcopy record is filed or destroyed in line with legislation.

Education of officers in the procedure for recording incoming and outgoing correspondence via email is ongoing and of a high priority. New staff are required to undergo training of the records management system as part of their induction.

During 2024/25, the Shire remained committed to improving record keeping practices, and as such, 6,738 new records were created.

Register of Complaints

In accordance with Sections 5.53(2) and 5.121 of the Local Government Act 1995, the Annual Report is required to disclose the number of complaints of minor breach received each year.

Number of Complaints in 2024/25: 0

Compliance Audit Return

All local governments are required to carry out an annual Compliance Audit Return (CAR) for the period 1 January to 31 December as specified by the Local Government Act 1995. The 2024 completed CAR was considered by the Audit

Committee at its February Audit Committee meeting held on 17 February 2025.

Recommendations from that meeting were then adopted by Council at their Ordinary Council Meeting on the same day.

It should be noted, all Primary Returns were submitted by the deadline in this period.

Statutory Registers

The Shire maintains a number of statutory registers on its corporate website, including Complaints, Contacts, Declarations, Gifts, Travel, and Councillor Training. During 2024/25 new registers were added, including:

- ▶ Election Gift Register
- ▶ Tender Register
- ▶ Lease Register
- ▶ Contracts for Goods and Services Register
- ▶ Grants and Sponsorships Register
- ▶ Applicant Contributions Register.

The registers are regularly updated to meet the Shire’s continued commitment to accountability and transparency and can be accessed via www.merredin.wa.gov.au/registers.

Councillor Remuneration

In accordance with the *Local Government Act 1995* the Shire President received an allowance of \$14,155.00 while the Deputy Shire President received an allowance of \$3,535.00.

Each Councillor who held office for the full financial year received a Councillor meeting attendance fee of \$8,495.00.

Competitive Neutrality

It is the Shire’s responsibility to determine whether it is engaged in ‘significant business activities’ within

the context of its operations and therefore whether it is required to apply the competitive neutrality principles.

Local government is only required to implement the above principles to the extent that the benefits to be realised from implementation outweigh the costs in respect of individual business activities exceeding an annual income of \$500,000.

Within these criteria, the Shire has not identified any business activities for the 2024/25 financial year.

Executive Remuneration

Regulation 19B (2) of the Local Government (Administration) Regulations 1996 states the Annual Report is to include the number of employees entitled to an annual salary of \$130,000 or more, and the number of those employees that fall within each band of \$10,000 over \$130,000. As at 30 June 2025, the Shire had five employees entitled to an annual salary of more than \$130,000:

Salary Range	No. of Employees
\$130,000 — \$140,000	3
\$140,001 — \$150,000	1
\$150,001 — \$160,000	-
\$160,001 — \$170,000	-
\$170,001 — \$180,000	-
\$180,001 — \$190,000	1

The Chief Executive Officer’s total remuneration package in 2024/25 totalled \$232,350 inclusive of salary and other benefits.



Disability Access and Inclusion Plan

The Disability Access and Inclusion Plan (DAIP) is a central component of the Shire's commitment to fostering an inclusive community where people with disability have equitable access to facilities, services, information, and opportunities. The DAIP provides a structured framework to reduce barriers, enhance accessibility across public spaces, improve the availability and clarity of information, and ensure services are delivered in an inclusive and responsive manner. Through continuous implementation, monitoring, and engagement with the community, the Shire works to support the participation, independence, and well-being of people with disability. This section of the Annual Report outlines the progress made toward these objectives during 2024/25.

Under section 5.53 of the Local Government Act 1995, local governments are required to report annually on their progress in implementing the outcomes outlined in their Disability Access and Inclusion Plan (DAIP). These plans must be reviewed and updated every five years, with the Shire's last review occurring in 2019. A new review occurred in 2024/25 to ensure that our DAIP remained relevant and continued to effectively address the evolving needs of individuals with disabilities within our community.

The Shire of Merredin DAIP 2020—2025, outlines seven key outcomes;

Outcome 1: People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Merredin.

Outcome 2: People with disability have the same opportunities as other people to access buildings and other facilities of the Shire of Merredin.

Outcome 3: People with disability receive information from the Shire of Merredin in a format that will enable them to access the information as readily as other people are able to access it.

Outcome 4: People with disability receive the same level of service from the employees of a public authority as other people receive from the employees of the Shire of Merredin.

Outcome 5: People with disability have the same opportunities as other people to make complaints to the Shire of Merredin.

Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Merredin.

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Merredin.

Progress Report

A significant achievement this year was the delivery of the Shire's inaugural Merredin Disability Inclusion Day, held on 3 December 2024 at the MRCLC in partnership with Essential Personnel. The 2024 event featured a cupcake fundraiser, a showcase of local service providers, a free community sausage sizzle, and inclusive sports activities designed to encourage participation for people of all abilities. The event venue was selected to ensure compliance with AS 1428.1 standards, reinforcing the Shire's commitment to providing accessible infrastructure and promoting equitable access across the community.

In addition to this, the Shire also hosted a wide range of community events at accessible venues across Merredin, supporting inclusive participation and social connection. Regular locations included the Cummins Theatre, Merredin Regional Community and Leisure Centre, Merredin Town Centre and Apex Park | Danjoo Waabininy Boodja, Merredin Regional Library, and the Merredin District Olympic Swimming Pool, each selected for their compliance with AS 1428.1 accessibility standards.

The 2025 Australia Day Celebrations, held at the

Merredin District Olympic Swimming Pool, attracted approximately 265 attendees, including 136 children, 104 adults, and 25 seniors. The venue’s compliance with AS 1428.1 ensured accessible amenities and facilities for individuals with disability, supporting broad community participation. Similarly, the 2025 ANZAC Dawn Service, held in the Merredin Town Centre, welcomed more than 400 attendees. The event provided access to public amenities that comply with AS 1428.1, supporting inclusive attendance at one of the community’s most significant annual commemorations.

Improved Infrastructure

In support of its DAIP outcomes, the Shire continued to invest in accessible public infrastructure. During 2024/25, the Shire allocated \$130,900.00 of its own funds for the construction of new dual-use footpaths and pram ramps across the Merredin townsite. These works significantly improved pedestrian safety, mobility, and inclusivity for residents with disability, parents with prams, seniors, and all community members.

In addition to new infrastructure, the Shire invested a further \$41,511.00 in the maintenance and renewal of existing footpaths and pram ramps, ensuring that accessibility standards are upheld and that community members can move safely and confidently throughout the town.

Information and Communication

In 2024/25, the Shire of Merredin made significant progress in improving digital accessibility through the development of two key online platforms—the new Sports and Recreation website and the upgraded Central Wheatbelt Visitor Centre (CWVC) website. Both websites were designed to meet modern accessibility standards and ensure that information is accessible to all community members, including those with disability.

These platforms incorporate a range of accessibility functions that support users impacted by

- ▶ Epilepsy – features that reduce flashing content and enable safe browsing
- ▶ Visual impairment – adjustable text size, high-contrast display options, and screen-reader compatibility
- ▶ Cognitive difficulties – simplified navigation, clear content structure, and easy-to-interpret layouts
- ▶ Hearing impairment – captioning support and visual alternatives for audio-based content

By embedding these features, the Shire has strengthened its commitment to inclusive communication, ensuring that essential information about recreation opportunities, community programs, and local attractions is available in formats that meet diverse accessibility needs.

Secondary Platform

The Shire of Merredin also continued its commitment to improving accessibility within the broader community by advocating for enhanced public transport infrastructure. The installation of the second platform at the Merredin Railway Station marks a significant milestone in this effort.

This long-awaited project has been of high importance to local residents, ensuring safer, more accessible, and more efficient rail travel, particularly for individuals with mobility challenges. The Shire played a pivotal advocacy role, consistently engaging with relevant agencies such as the PTA and representing community needs to support the platform’s delivery.





SHIRE OF MERREDIN

FINANCIAL REPORT

FOR THE YEAR ENDING 30 JUNE 2025



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

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

*Merredin is the commercial and cultural heart of the eastern Wheatbelt region.
A place people are proud to call home and where visitors are always welcome.*

Principal place of business:
Cnr King & Barrack Streets
MERREDIN WA 6415

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),21	5,571,889	5,561,753	5,299,798
Grants, subsidies and contributions	2(a)	2,991,828	592,800	3,863,059
Fees and charges	2(a)	1,150,447	1,081,700	1,121,353
Interest revenue	2(a)	464,443	336,000	487,976
Other revenue	2(a)	345,592	269,600	302,476
		10,524,199	7,841,853	11,074,662
Expenses				
Employee costs	2(b)	(4,376,808)	(4,998,915)	(4,405,074)
Materials and contracts		(3,105,048)	(3,927,702)	(2,961,733)
Utility charges		(587,653)	(494,520)	(481,135)
Depreciation		(5,420,188)	(5,278,850)	(5,241,754)
Finance costs	2(b)	(74,413)	(156,966)	(47,316)
Insurance		(272,431)	(296,480)	(263,973)
Other expenditure	2(b)	(255,504)	(273,250)	(451,235)
		(14,092,045)	(15,426,683)	(13,852,220)
		(3,567,846)	(7,584,830)	(2,777,558)
Capital grants, subsidies and contributions	2(a)	5,554,561	8,044,700	7,346,037
Profit on asset disposals		231,212	165,000	77,605
Loss on asset disposals		(24,440)	(8,700)	(155,221)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(6,215)	0	2,942
		5,755,118	8,201,000	7,271,363
Net result for the period		2,187,272	616,170	4,493,805
Total comprehensive income for the period		2,187,272	616,170	4,493,805

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



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

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	14,749,289	14,087,178
Trade and other receivables	5	861,624	1,048,467
Other financial assets	4(a)	40,611	38,677
Inventories	6	23,923	19,816
Other assets	7	316,114	726,255
TOTAL CURRENT ASSETS		15,991,561	15,920,393
NON-CURRENT ASSETS			
Trade and other receivables	5	126,465	121,222
Other financial assets	4(b)	249,910	296,735
Inventories	6	184,000	184,000
Property, plant and equipment	8	28,378,818	29,927,745
Infrastructure	9	213,951,995	212,071,799
TOTAL NON-CURRENT ASSETS		242,891,188	242,601,501
TOTAL ASSETS		258,882,749	258,521,894
CURRENT LIABILITIES			
Trade and other payables	11	974,320	3,560,682
Capital grant/contributions liabilities	12	1,563,213	591,316
Borrowings	13	233,551	224,230
Employee related provisions	14	494,332	516,573
TOTAL CURRENT LIABILITIES		3,265,416	4,892,801
NON-CURRENT LIABILITIES			
Borrowings	13	1,412,207	1,645,759
Employee related provisions	14	103,789	69,271
TOTAL NON-CURRENT LIABILITIES		1,515,996	1,715,030
TOTAL LIABILITIES		4,781,412	6,607,831
NET ASSETS		254,101,337	251,914,063
EQUITY			
Retained surplus		61,629,617	60,189,670
Reserve accounts	24	7,416,402	6,669,075
Revaluation surplus	15	185,055,318	185,055,318
TOTAL EQUITY		254,101,337	251,914,063

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



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

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		55,389,067	6,975,873	185,055,318	247,420,258
Comprehensive income for the period					
Net result for the period		4,493,805	0	0	4,493,805
Total comprehensive income for the period		4,493,805	0	0	4,493,805
Transfers from reserve accounts	24	910,583	(910,583)	0	0
Transfers to reserve accounts	24	(603,785)	603,785	0	0
Balance as at 30 June 2024		60,189,670	6,669,075	185,055,318	251,914,063
Comprehensive income for the period					
Net result for the period		2,187,272	0	0	2,187,272
Total comprehensive income for the period		2,187,272	0	0	2,187,272
Transfers from reserve accounts	24	196,663	(196,663)	0	0
Transfers to reserve accounts	24	(943,990)	943,990	0	0
Balance as at 30 June 2025		61,629,617	7,416,402	185,055,318	254,101,337

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



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

Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	5,581,371	5,444,120
Grants, subsidies and contributions	3,222,016	3,570,072
Fees and charges	1,150,447	1,121,353
Interest revenue	464,443	487,976
Goods and services tax received	376,364	613,094
Other revenue	345,592	302,476
	11,140,233	11,539,091
Payments		
Employee costs	(4,441,771)	(4,416,142)
Materials and contracts	(5,266,207)	(719,636)
Utility charges	(587,653)	(381,135)
Finance costs	(74,413)	(47,316)
Insurance paid	(272,431)	(263,973)
Goods and services tax paid	(376,364)	(613,095)
Other expenditure	(255,504)	(451,235)
	(11,274,343)	(6,892,532)
Net cash provided by (used in) operating activities	(134,110)	4,646,559
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	8(a) (902,776)	(1,352,487)
Payments for construction of infrastructure	9(a) (5,427,417)	(9,704,217)
Proceeds from capital grants, subsidies and contributions	6,526,458	6,735,375
Proceeds from financial assets at amortised cost - self-supporting loans	38,676	36,834
Proceeds from sale of property, plant & equipment	785,509	125,980
Net cash provided by (used in) investing activities	1,020,450	(4,158,515)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	23(a) (224,230)	(99,461)
Proceeds from new borrowings	23(a) 0	1,480,000
Net cash provided by (used in) financing activities	(224,230)	1,380,539
Net increase in cash held	662,110	1,868,583
Cash at beginning of year	14,087,178	12,218,595
Cash and cash equivalents at the end of the year	14,749,288	14,087,178

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



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	21	5,488,316	5,478,753	5,220,607
Rates excluding general rates	21	83,573	83,000	79,191
Grants, subsidies and contributions		2,991,828	592,800	3,863,059
Fees and charges		1,150,447	1,081,700	1,121,353
Interest revenue		464,443	336,000	487,976
Other revenue		345,592	269,600	302,476
Profit on asset disposals		231,212	165,000	77,605
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(6,215)	0	2,942
		10,749,196	8,006,853	11,155,209
Expenditure from operating activities				
Employee costs		(4,376,808)	(4,998,915)	(4,405,074)
Materials and contracts		(3,105,048)	(3,927,702)	(2,961,733)
Utility charges		(587,653)	(494,520)	(481,135)
Depreciation		(5,420,188)	(5,278,850)	(5,241,754)
Finance costs		(74,413)	(156,966)	(47,316)
Insurance		(272,431)	(296,480)	(263,973)
Other expenditure		(255,504)	(273,250)	(451,235)
Loss on asset disposals		(24,440)	(8,700)	(155,221)
		(14,116,485)	(15,435,383)	(14,007,441)
Non-cash amounts excluded from operating activities	22(a)	5,248,906	5,122,550	5,322,576
Amount attributable to operating activities		1,881,617	(2,305,980)	2,470,344
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		5,554,561	8,044,700	7,346,037
Proceeds from disposal of assets		785,509	484,950	125,980
Proceeds from financial assets at amortised cost - self-supporting loans	23(a)	38,676	38,700	36,834
		6,378,746	8,568,350	7,508,851
Outflows from investing activities				
Payments for property, plant and equipment	8(a)	(902,776)	(1,714,200)	(1,352,487)
Payments for construction of infrastructure	9(a)	(5,427,417)	(9,452,750)	(9,704,217)
		(6,330,193)	(11,166,950)	(11,056,704)
Amount attributable to investing activities		48,553	(2,598,600)	(3,547,853)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	23(a)	0	0	1,480,000
Transfers from reserve accounts	24	196,663	550,950	910,583
		196,663	550,950	2,390,583
Outflows from financing activities				
Repayment of borrowings	23(a)	(224,231)	(225,000)	(99,461)
Transfers to reserve accounts	24	(943,990)	(280,020)	(603,785)
		(1,168,221)	(505,020)	(703,246)
Amount attributable to financing activities		(971,558)	45,930	1,687,337
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	22(b)	4,544,073	4,870,115	3,934,246
Amount attributable to operating activities		1,881,617	(2,305,980)	2,470,344
Amount attributable to investing activities		48,553	(2,598,600)	(3,547,853)
Amount attributable to financing activities		(971,558)	45,930	1,687,337
Surplus or deficit after imposition of general rates	22(b)	5,502,685	11,465	4,544,073

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



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

1. BASIS OF PREPARATION

The financial report of the Shire of Merredin which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls ;

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

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

Critical accounting estimates and judgements

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 8
 - Infrastructure - Note 9
- Measurement of employee benefits - Note 14

Fair value hierarchy information can be found in Note 20

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 25 of the financial report.

Initial application of accounting standards

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

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

These amendments did not have a material impact on the financial report on initial application.

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

The Shire will apply AASB 2022-10 prospectively in the year of revaluation for relevant assets.

New accounting standards for application in future years

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refund s/ warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Capital				Total
	Contracts with customers	grant/contributions	Statutory requirements	Other	
	\$	\$	\$	\$	\$
Rates	5,571,889	0	0	0	5,571,889
Grants, subsidies and contributions	2,944,307	0	0	47,521	2,991,828
Fees and charges	1,150,447	0	0	0	1,150,447
Interest revenue	6,571	0	65,000	392,872	464,443
Other revenue	345,592	0	0	0	345,592
Capital grants, subsidies and contributions	0	5,554,561	0	0	5,554,561
Total	10,018,806	5,554,561	65,000	440,393	16,078,760

For the year ended 30 June 2024

Nature	Capital				Total
	Contracts with customers	grant/contributions	Statutory requirements	Other	
	\$	\$	\$	\$	\$
Rates	5,299,798	0	0	0	5,299,798
Grants, subsidies and contributions	3,852,401	0	0	10,658	3,863,059
Fees and charges	1,121,353	0	0	0	1,121,353
Interest revenue	10,298	0	60,372	417,306	487,976
Other revenue	302,476	0	0	0	302,476
Capital grants, subsidies and contributions	0	7,346,037	0	0	7,346,037
Total	10,586,326	7,346,037	60,372	427,964	18,420,699

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Financial assets at amortised cost - self-supporting loans	6,571	10,298
Interest on reserve account	254,991	243,287
Trade and other receivables overdue interest	68,952	60,372
Other interest revenue	133,929	174,019
	464,443	487,976
Fees and charges relating to rates receivable		
Charges on instalment plan	17,745	15,912
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	30,500	26,340
- Other services – grant acquittals	3,000	3,000
	33,500	29,340
Employee Costs		
Employee benefit costs	4,221,024	4,153,052
Other employee costs	155,784	252,022
	4,376,808	4,405,074
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	74,413	48,265
	74,413	48,265
Other expenditure		
Impairment losses on rates and statutory receivables	60,108	61,955
Sundry expenses	195,396	389,280
	255,504	451,235

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

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	14,749,289	14,087,178
Total cash and cash equivalents	14,749,289	14,087,178
Held as		
- Unrestricted cash and cash equivalents	5,769,674	6,057,281
- Restricted cash and cash equivalents	26 8,979,615	8,029,897
	14,749,289	14,087,178

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Note	2025	2024
	\$	\$
Financial assets at amortised cost	40,611	38,677
	40,611	38,677
Other financial assets at amortised cost		
Self-supporting loans receivable	22(b) 40,611	38,677
	40,611	38,677
Held as		
- Unrestricted other financial assets at amortised cost	40,611	38,677
	40,611	38,677

(b) Non-current assets

Financial assets at amortised cost	110,576	151,186
Financial assets at fair values through other comprehensive income	139,334	145,549
	249,910	296,735
Financial assets at amortised cost		
Self-supporting loans receivable	110,576	151,186
	110,576	151,186
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	145,549	142,607
Movement attributable to fair value decrement	(6,215)	2,942
Units in Local Government House Trust - closing balance	139,334	145,549

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

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

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

Financial assets at fair values through other comprehensive income

The Shire classifies the following financial assets at fair value through other comprehensive income:

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

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

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	645,830	602,485
Trade receivables	260,994	245,143
Allowance for credit losses of other receivables	(54,690)	(70,558)
Other Receivables	9,490	12,153
ATO Liabilities	0	259,244
	861,624	1,048,467
Non-current		
Rates and statutory receivables	126,465	121,222
	126,465	121,222

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Contract assets	7 316,114	631,106	325,292
Total trade and other receivables from contracts with customers	316,114	631,106	325,292

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

Note	2025	2024
Current	\$	\$
Fuel and Materials	23,923	19,816
	23,923	19,816
Non-current		
Land held for resale	184,000	184,000
	184,000	184,000
The following movements in inventories occurred during the year:		
Balance at beginning of year	203,816	216,708
Inventories expensed during the year	(199,709)	(262,715)
Additions to inventory	203,816	249,823
Balance at end of year	207,923	203,816

MATERIAL ACCOUNTING POLICIES

General

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the council's intentions to release for sale.

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

7. OTHER ASSETS

Other assets - current

Prepayments
 Accrued income
 Contract assets

	2025	2024
	\$	\$
	0	40,831
	0	54,318
	316,114	631,106
	316,114	726,255

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

Note	Assets not subject to operating lease			Assets subject to operating lease			Total property			Plant and equipment			property, plant and equipment
	Land	Buildings - non- specialised	Buildings - specialised	Land	Buildings - non- specialised	Buildings - specialised	Land	Buildings - non- specialised	Buildings - specialised	Total property	Furniture and equipment	Plant and equipment	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	2,272,949	3,669,767	21,152,739	0	0	0	2,272,949	3,669,767	21,152,739	27,095,455	126,289	3,376,793	30,598,537
Additions	0	29,846	42,763	0	0	169,344	0	29,846	212,107	241,953	0	1,110,534	1,352,487
Disposals	0	0	(106,218)	0	0	0	0	0	(106,218)	(106,218)	0	(85,662)	(191,880)
Depreciation	0	(167,445)	(1,116,719)	0	0	0	0	(167,445)	(1,116,719)	(1,284,164)	(24,930)	(522,305)	(1,831,399)
Transfers	0	0	0	0	0	0	0	0	0	0	5,334	(5,334)	0
Balance at 30 June 2024	2,272,949	3,532,168	19,972,565	0	0	169,344	2,272,949	3,532,168	20,141,909	25,947,026	106,693	3,874,026	29,927,745
Comprises:													
Gross balance amount at 30 June 2024	2,272,949	6,508,232	42,439,709	0	0	169,344	2,272,949	6,508,232	42,609,053	51,390,234	261,645	6,309,299	57,961,178
Accumulated depreciation at 30 June 2024	0	(2,976,064)	(22,467,144)	0	0	0	0	(2,976,064)	(22,467,144)	(25,443,208)	(154,952)	(2,435,273)	(28,033,433)
Balance at 30 June 2024	2,272,949	3,532,168	19,972,565	0	0	169,344	2,272,949	3,532,168	20,141,909	25,947,026	106,693	3,874,026	29,927,745
Additions	0	16,640	179,612	0	0	0	0	16,640	179,612	196,252	23,800	682,724	902,776
Disposals	(230,000)	(258,882)	0	0	0	0	(230,000)	(258,882)	0	(488,882)	0	(89,855)	(578,737)
Depreciation	0	(165,436)	(1,113,331)	0	0	(16,964)	0	(165,436)	(1,130,295)	(1,295,731)	(26,403)	(550,832)	(1,872,966)
Balance at 30 June 2025	2,042,949	3,124,490	19,038,846	0	0	152,380	2,042,949	3,124,490	19,191,226	24,358,665	104,090	3,916,063	28,378,818
Comprises:													
Gross balance amount at 30 June 2025	2,042,949	5,905,627	42,619,320	0	0	169,344	2,042,949	5,905,627	42,788,664	50,737,240	285,445	6,773,259	57,795,944
Accumulated depreciation at 30 June 2025	0	(2,781,137)	(23,580,474)	0	0	(16,964)	0	(2,781,137)	(23,597,438)	(26,378,575)	(181,355)	(2,857,196)	(29,417,126)
Accumulated impairment loss at 30 June 2025	0	0	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June 2025	2,042,949	3,124,490	19,038,846	0	0	152,380	2,042,949	3,124,490	19,191,226	24,358,665	104,090	3,916,063	28,378,818

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Price per hectare / market borrowing rate
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Price per square metre / market borrowing rate
Buildings - specialised	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

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

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - Parks & Ovals and Other	Infrastructure - work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	189,913,312	3,834,427	5,846,378	5,765,699	429,837	205,789,653
Additions	3,917,959	54,640	10,894	138,542	5,582,182	9,704,217
(Disposals)	0	0	0	(11,716)	0	(11,716)
Depreciation	(2,563,237)	(116,601)	(276,811)	(453,706)	0	(3,410,355)
Balance at 30 June 2024	191,268,034	3,772,466	5,580,461	5,438,819	6,012,019	212,071,799
Comprises:						
Gross balance at 30 June 2024	250,771,595	5,382,284	16,173,994	11,781,046	6,012,019	290,120,938
Accumulated depreciation at 30 June 2024	(59,503,561)	(1,609,818)	(10,593,533)	(6,342,227)	0	(78,049,139)
Balance at 30 June 2024	191,268,034	3,772,466	5,580,461	5,438,819	6,012,019	212,071,799
Additions	2,484,104	137,400	0	2,527,490	278,423	5,427,417
Depreciation	(2,690,893)	(118,190)	(274,360)	(463,779)	0	(3,547,222)
Transfers	0	0	(37,951)	5,823,058	(5,785,107)	0
Balance at 30 June 2025	191,061,245	3,791,676	5,268,150	13,325,588	505,335	213,951,995
Comprises:						
Gross balance at 30 June 2025	253,255,699	5,519,684	16,104,994	20,162,644	505,335	295,548,356
Accumulated depreciation at 30 June 2025	(62,194,454)	(1,728,008)	(10,836,844)	(6,837,055)	0	(81,596,361)
Balance at 30 June 2025	191,061,245	3,791,676	5,268,150	13,325,588	505,335	213,951,995

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

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.
Infrastructure - footpaths	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.
Infrastructure - drainage	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.
Infrastructure - Parks & Ovals and Other	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Land - freehold land	Not depreciated
Buildings - non-specialised	20 to 80 years
Buildings - specialised	20 to 80 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - Roads - Subgrade	not depreciated
Infrastructure - Roads - Pavement	60 to 120 years
Infrastructure - Roads - Surface	20 to 60 years
Infrastructure - Roads - Kerbing	50 years
Other infrastructure - Footpaths	30 to 60 years
Other infrastructure - Parks & Ovals and Other	10 to 100 years
Other infrastructure - Drainage	60 to 80 years

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

11. TRADE AND OTHER PAYABLES

Current

	2025	2024
	\$	\$
Sundry creditors	310,926	1,990,991
Prepaid rates	232,263	174,193
Accrued payroll liabilities	76,089	43,484
GST Payable	(18,538)	91,307
PAYG Payables	(186)	0
Bonds and deposits held	290,168	436,216
Other Accrued Expenses	55,712	777,030
Accrued Interest	27,886	31,456
Other Payables	0	16,005
	974,320	3,560,682

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

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

12. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Capital grant/contributions liabilities	1,563,213	591,316
	1,563,213	591,316
Reconciliation of changes in contract liabilities		
Opening balance	591,316	1,201,978
Additions	1,563,213	591,316
Revenue from contracts with customers included as a contract liability at the start of the period	(591,316)	(1,201,978)
	1,563,213	591,316

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

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

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 20(i)) due to the unobservable inputs, including own credit risk.

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

13. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		233,551	1,412,207	1,645,758	224,230	1,645,759	1,869,989
Total secured borrowings	23(a)	233,551	1,412,207	1,645,758	224,230	1,645,759	1,869,989

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

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

Risk

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

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

14. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	257,756	280,664
Long service leave	171,047	179,500
	428,803	460,164
Employee related other provisions		
Employment on-costs	65,529	56,409
	65,529	56,409
Total current employee related provisions	494,332	516,573
Non-current provisions		
Employee benefit provisions		
Long service leave	90,288	64,171
	90,288	64,171
Employee related other provisions		
Employment on-costs	13,501	5,100
	13,501	5,100
Total non-current employee related provisions	103,789	69,271
Total employee related provisions	598,121	585,844

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

15. REVALUATION SURPLUS

	2025 Opening Balance	Total Movement on Revaluation	2025 Closing Balance	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	720,415	0	720,415	720,415	0	720,415
Revaluation surplus - Buildings	20,674,332	0	20,674,332	20,674,332	0	20,674,332
Revaluation surplus - Furniture and equipment	41,913	0	41,913	41,913	0	41,913
Revaluation surplus - Plant and equipment	1,239,408	0	1,239,408	1,239,408	0	1,239,408
Revaluation surplus - Infrastructure - roads	126,043,595	0	126,043,595	126,043,595	0	126,043,595
Revaluation surplus - Infrastructure - footpaths	9,408,679	0	9,408,679	9,408,679	0	9,408,679
Revaluation surplus - Infrastructure - drainage	26,688,789	0	26,688,789	26,688,789	0	26,688,789
Revaluation surplus - Infrastructure - parks and ovals	238,187	0	238,187	238,187	0	238,187
	185,055,318	0	185,055,318	185,055,318	0	185,055,318

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

16. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003* , the Shire has listed sites to be possible sources of contamination.

Details of those sites are:

- Chandler Merredin Road Landfill, Lot 500 On Plan 66111, Merredin

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the DWER on the need and criteria for remediation of a risk-based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the DWER Guidelines.

17. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	220,290	3,166,241
	220,290	3,166,241
Payable:		
- not later than one year	220,290	3,166,241

The capital expenditure at the end of the current reporting period are for the following:

- Merredin Water Tower Conservation Works

The prior year commitments were for the Town Centre and Apex Park Redevelopment and Merredin Water Tower Conservation Works.

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

18. RELATED PARTY TRANSACTIONS

(a) Elected member remuneration

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

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	13,408	14,155	13,610
	13,408	14,155	13,610
Deputy President's annual allowance	3,535	3,535	3,400
	3,535	3,535	3,400
All other council member's meeting attendance fees	66,754	67,960	62,790
	66,754	67,960	62,790
18(b)	83,697	85,650	79,800

(b) Key management personnel (KMP) compensation

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

Short-term employee benefits	886,215		875,249
Post-employment benefits	106,427		104,466
Employee - other long-term benefits	37,665		43,440
Employee - termination benefits	6,869		34,883
Council member costs	83,697		79,800
18(a)	1,120,873		1,137,838

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

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

18. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

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

	2025 Actual	2024 Actual
	\$	\$
Purchase of goods and services	78,647	203,925
Amounts payable to related parties:		
Trade and other payables	0	1,222

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 18(a) and 18(b).

ii. Other Related Parties

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly,

iii. Entities subject to significant influence by the Shire

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

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

19. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire is not aware of any matters or circumstances that have arisen since the end of the financial year to the date of this report, which has significantly affected or may significantly affect the activities of the Shire, the results of those activities or the state of affairs of the Shire.

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

20. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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

21. RATING INFORMATION

(a) General rates

RATE TYPE	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
				\$	\$	\$	\$	\$	\$	\$	\$
(i) General rates											
Gross Rental Valuations	Gross rental valuation	10.9400	1,304	22,591,280	2,471,799	10,830	2,482,629	2,471,486	0	2,471,486	2,355,536
Rural	Unimproved valuation	1.3325	320	173,162,061	2,307,384	1,530	2,308,914	2,307,384	0	2,307,384	2,179,173
Urban Rural	Unimproved valuation	2.6650	45	4,787,000	127,574	445	128,019	127,574	0	127,574	134,703
Mining	Unimproved valuation	2.5875	9	119,249	3,086	(2,615)	471	3,086	0	3,086	2,981
Power Generation	Unimproved valuation	2.5800	13	7,614,000	196,441	0	196,441	196,441	0	196,441	179,498
Airstrips	Unimproved valuation	2.3971	1	338,000	8,102	0	8,102	8,102	0	8,102	7,716
Total general rates			1,692	208,611,590	5,114,386	10,190	5,124,576	5,114,073	0	5,114,073	4,859,607
Minimum payment											
\$											
(ii) Minimum payment											
Gross Rental Valuations		940	183	447,482	172,020	0	172,020	172,960	0	172,960	171,080
Rural	Gross rental valuation	1,160	124	4,428,539	143,840	0	143,840	143,840	0	143,840	140,120
Urban Rural	Unimproved valuation	1,160	36	810,150	41,760	0	41,760	41,760	0	41,760	42,940
Mining	Unimproved valuation	200	19	40,061	3,800	0	3,800	3,800	0	3,800	4,600
Power Generation	Unimproved valuation	1,160	2	25,500	2,320	0	2,320	2,320	0	2,320	2,260
Total minimum payments			364	5,751,732	363,740	0	363,740	364,680	0	364,680	361,000
Total general rates and minimum payments											
			2,056	214,363,322	5,478,126	10,190	5,488,316	5,478,753	0	5,478,753	5,220,607
Ex-gratia rates											
(iii) Ex Gratia Rates											
Total amount raised from rates (excluding general rates)			0	0	83,573	0	83,573	83,000	0	83,000	79,191
Total rates							5,571,889	5,561,753	0	5,561,753	5,299,798
(b) Rates related information											
Rates instalment interest							21,096			17,000	17,603
Rates overdue interest							43,904			35,000	42,799
Rates written off							60,108			50,000	61,955

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

*Rateable Value at time of raising of rate.

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

22. DETERMINATION OF SURPLUS OR DEFICIT

	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2024/25 (1 July 2024 carried forward)	2023/24 (30 June 2024 carried forward)
Note	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	(231,212)	(165,000)	(77,605)	(77,605)
Less: Fair value adjustments to financial assets at fair value through profit or loss	6,215		(2,942)	(2,942)
Add: Loss on disposal of assets	24,440	8,700	155,221	155,221
Add: Depreciation	5,420,188	5,278,850	5,241,755	5,241,755
10(a)				
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	(5,243)		(10,145)	(10,145)
Employee benefit provisions	34,518		16,292	16,292
Non-cash amounts excluded from operating activities	5,248,906	5,122,550	5,322,576	5,322,576
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	24 (7,416,402)	(6,807,629)	(6,669,075)	(6,669,075)
Less: Financial assets at amortised cost - self-supporting loans	4(a) (40,611)	0	(38,677)	(38,677)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13 233,551	0	224,230	224,230
Total adjustments to net current assets	(7,223,462)	(6,807,629)	(6,483,522)	(6,483,522)
Net current assets used in the Statement of financial activity				
Total current assets	15,991,561	10,415,858	15,920,393	15,920,393
Less: Total current liabilities	(3,265,414)	(3,596,764)	(4,892,798)	(4,892,798)
Less: Total adjustments to net current assets	(7,223,462)	(6,807,629)	(6,483,522)	(6,483,522)
Surplus or deficit after imposition of general rates	5,502,685	11,465	4,544,073	4,544,073

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

23. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Central East Accommodation and Care Alliance		\$ 262,694	\$ 0	\$ (62,627)	\$ 200,067	\$ 0	\$ (64,616)	\$ 135,451	\$ 200,067	\$ 0	\$ (65,300)	\$ 134,767
CBD Redevelopment		0	1,480,000	0	1,480,000	0	(120,939)	1,359,061	1,480,000	0	(121,000)	1,359,000
Total		262,694	1,480,000	(62,627)	1,680,067	0	(185,555)	1,494,512	1,680,067	0	(186,300)	1,493,767
Self-supporting loans												
Merritville		226,756	0	(36,834)	189,922	0	(38,676)	151,246	189,922	0	(38,700)	151,222
Total self-supporting loans		226,756	0	(36,834)	189,922	0	(38,676)	151,246	189,922	0	(38,700)	151,222
Total borrowings	13	489,450	1,480,000	(99,461)	1,869,989	0	(224,231)	1,645,758	1,869,989	0	(225,000)	1,644,989

Self-supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
Central East Accommodation and Care Alliance	217	WATC*	3.17%	3/01/2027	\$ (6,657)	\$ 0	\$ (7,785)
CBD Redevelopment	219	WATC*	4.36%	6/02/2034	(61,186)	0	(30,182)
Total					(67,843)	0	(37,967)
Self-supporting loans finance cost payments							
Merritville	215	WATC*	4.94%	1/10/2028	(6,571)	0	(10,298)
Total self-supporting loans finance cost payments					(6,571)	0	(10,298)
Total finance cost payments					(74,413)	0	(48,265)

* WA Treasury Corporation

(b) Unspent borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2024	Borrowed During 2024-25	Expended During 2024-25	Unspent Balance 30 June 2025
CBD Redevelopment	WATC*		\$ 769,506	\$ 0	\$ 769,506	\$ 0
			769,506	0	769,506	0

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

24. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Plant Replacement Reserve	645,714	3,904	0	649,618	556,813	15,740	0	572,553	729,127	104,787	(188,200)	645,714
(b) Buildings Reserve	823,385	108,447	0	931,832	1,078,682	30,480	(107,800)	1,001,362	1,123,227	25,855	(325,697)	823,385
(c) Land & Development Reserve	1,638,173	10,603	0	1,648,776	1,638,173	46,280	0	1,684,453	1,600,696	37,477	0	1,638,173
(d) Apex Park Redevelopment Reserve	63,802	1,179	(64,981)	0	311,600	8,800	(78,700)	241,700	304,472	7,129	(247,799)	63,802
(e) ICT Reserve	268,810	221,397	0	490,207	268,810	7,600	0	276,410	293,830	6,680	(31,700)	268,810
(f) Declared Disaster Reserve	257,405	1,666	0	259,071	257,405	7,280	0	264,685	251,516	5,889	0	257,405
(g) Cummings Street Units Reserve	48,036	1,556	(49,592)	0	48,036	1,360	0	49,396	46,410	1,626	0	48,036
(h) Recreation Development Reserve	948,352	143,467	0	1,091,819	948,352	26,800	(250,000)	725,152	926,656	21,696	0	948,352
(i) Waste Management Reserve	389,985	2,524	0	392,509	389,985	11,020	0	401,005	381,063	8,922	0	389,985
(j) Unspent Grants Reserve	383,659	2,483	0	386,142	383,660	10,840	0	394,500	374,882	8,777	0	383,659
(k) Road Construction Merredin-Naremben Road Reserve	815,863	344,266	(82,090)	1,078,039	811,152	102,920	(114,450)	799,622	566,931	366,119	(117,187)	815,863
(l) Employee Entitlements Reserve	385,891	2,498	0	388,389	385,891	10,900	0	396,791	377,063	8,828	0	385,891
(m) Housing Reserve	0	100,000	0	100,000	0	0	0	0	0	0	0	0
	6,669,075	943,990	(196,663)	7,416,402	7,078,559	280,020	(550,950)	6,807,629	6,975,873	603,785	(910,583)	6,669,075

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

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

Name of reserve account	Purpose of the reserve account
Restricted by legislation/agreement	
(a) Plant Replacement Reserve	To ensure adequate funds are available to purchase a responsive and modern plant fleet at the optimum replacement point.
(b) Buildings Reserve	To ensure adequate funds are available to finance future building construction and major maintenance of the Shire of Merredin's property portfolio.
(c) Land & Development Reserve	To ensure adequate funds are available to fund major land developments/purchases within the Shire of Merredin, in addition to any feasibility studies or business cases.
(d) Apex Park Redevelopment Reserve	To ensure adequate funds are available to fund future redevelopment and extensions of Apex Park.
(e) ICT Reserve	To be utilised for the continuing upgrade of the Shire's ICT requirements keeping council abreast with modern technology.
(f) Declared Disaster Reserve	To be utilised to contribute to liabilities arising from a declared natural disaster that meets Disaster Recovery Funding Arrangements WA (DRFAWA) eligibility minimum spend.
(g) Cummings Street Units Reserve	To ensure adequate funds are available to meet the Shire's obligation to maintain the Cummings Street Units in accordance with the Joint Venture arrangement with the Department of Communities.
(h) Recreation Development Reserve	To ensure adequate funds are available to fund future developments and major renewals of recreation facilities within the Shire of Merredin.
(i) Waste Management Reserve	To be utilised for the collection, transport, storage, treatment, processing, sorting, recycling or disposal of waste; the provision of receptacles for the temporary deposit of waste; the provision and management of waste facilities, machinery for the disposal of waste and processes for dealing with waste, and rehabilitation.
(j) Unspent Grants Reserve	To be utilised for any unspent grants paid to the Shire of Merredin and remaining unspent as at the 30 June of any year.
(k) Road Construction Merredin-Naremben Road Reserve	Future maintenance and construction of the Merredin-Naremben Road.
(l) Employee Entitlements Reserve	To ensure that adequate funds are available to finance the Shire's liability for employee leave entitlements.
(m) Housing Reserve	To ensure adequate funds are available to finance future residential housing development and/ or upgrades.

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

25. TRUST FUNDS

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

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
LG Professionals Australia - WA Central Wheatbelt Branch Fund	0	9,637	(1,000)	8,637
	0	9,637	(1,000)	8,637

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

26. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual	2024 Actual
		\$	\$
<p>The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:</p>			
- Cash and cash equivalents	3	8,979,615	8,029,897
		8,979,615	8,029,897
<p>The restricted financial assets are a result of the following specific purposes to which the assets may be used:</p>			
Restricted reserve accounts	24	7,416,402	6,669,075
Capital grant liabilities	12	1,563,213	591,316
Unspent loans	23(b)	0	769,506
Total restricted financial assets		8,979,615	8,029,897



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Merredin

To the Council of the Shire of Merredin

Opinion

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

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

In my opinion, the financial report:

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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



Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
25 November 2025

Comments and Feedback

Council and Shire officers are keen for any feedback you may have on the Annual Report. Feedback can be in writing and dropped off at any Shire venue, phoned through to the Shire Administration Building on (08) 9041 1611 or emailed to the Shire via admin@merredin.wa.gov.au.

Administration Office

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[#innovatingthewheatbelt](https://www.instagram.com/merredin_wa)



SHIRE OF
MERREDIN
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