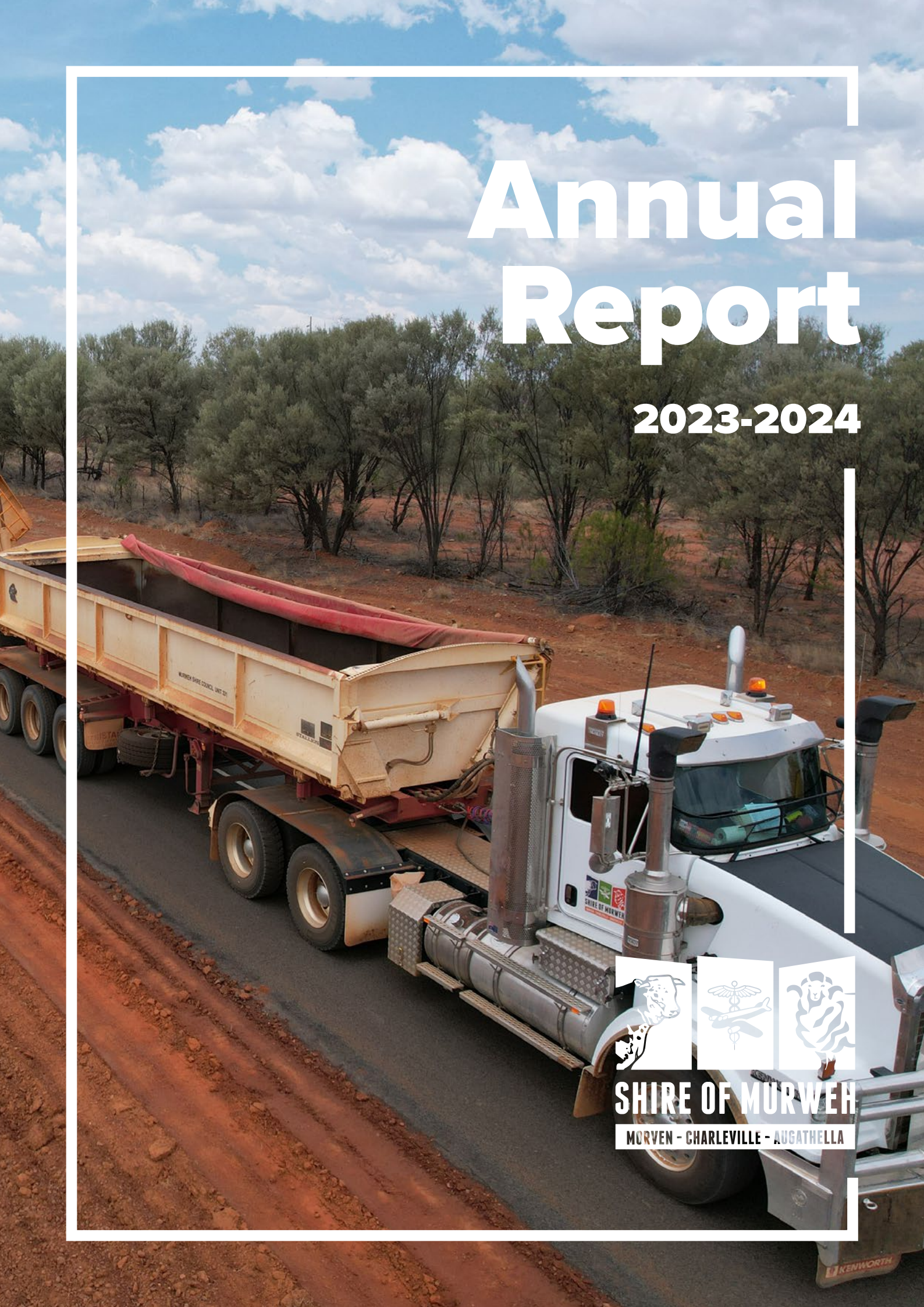


Annual Report

2023-2024



SHIRE OF MURWEN

MORVEN - CHARLEVILLE - AUGATHELLA

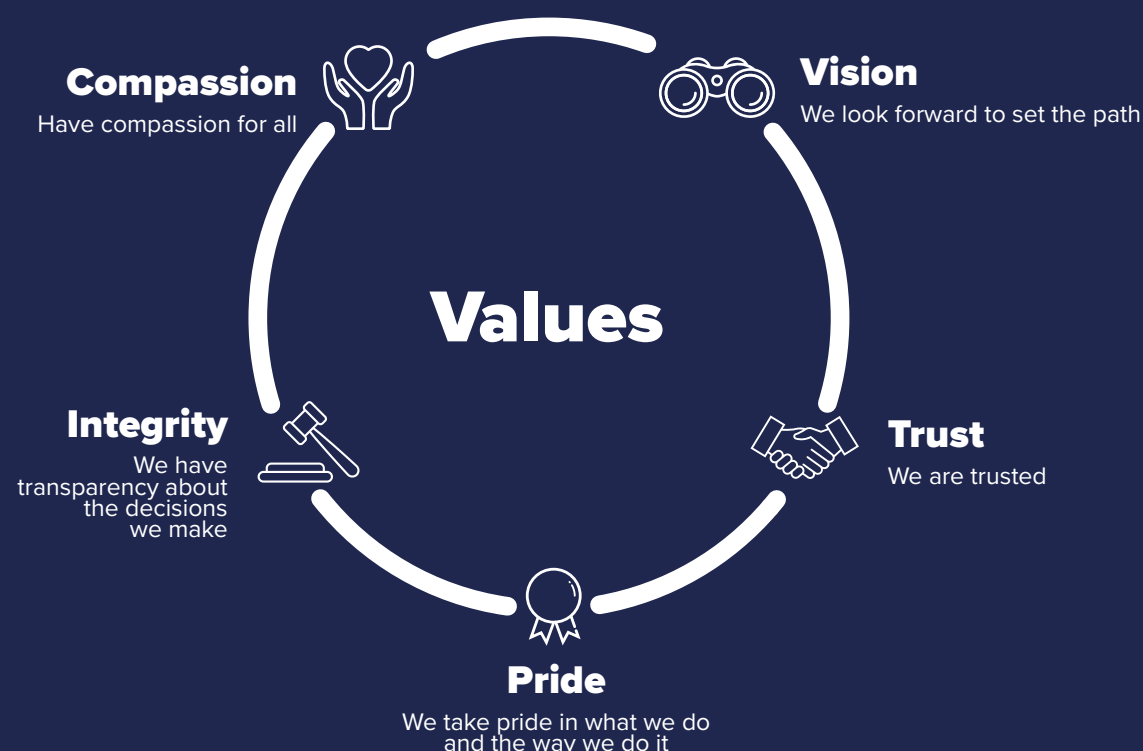
KENWORTH

About Murweh Shire

The Murweh Shire covers 43,905 square kilometres of Queensland's Outback. Over 4,000 people reside in the Shire primarily in the towns of Charleville, Augathella, Morven and Cooladdi. The Shire is situated on the Great Artesian Basin.

Agriculture, Forestry and Fishing is by far the largest industry in terms of business numbers in Murweh Shire accounting for 49.1% of the total businesses in the region. Cattle and sheep production account for most of these businesses.

The Shire enjoys a low unemployment rate of just 2.0% which compares favourably against the State (4.8%) and National (5.1%) averages. The average mean maximum temperature of Charleville ranges from 19.5°C in July to 35.0°C in January. The average mean minimum temperature ranges from 4.1°C in July to 21.7°C in January. Average annual rainfall in Charleville is 490.5 mm per year with January typically being the wettest month (72.9mm).



Towns

**Charleville,
Augathella,
Morven &
Cooladdi**

Population

4000+

Area

43,905 km²

Temperature range

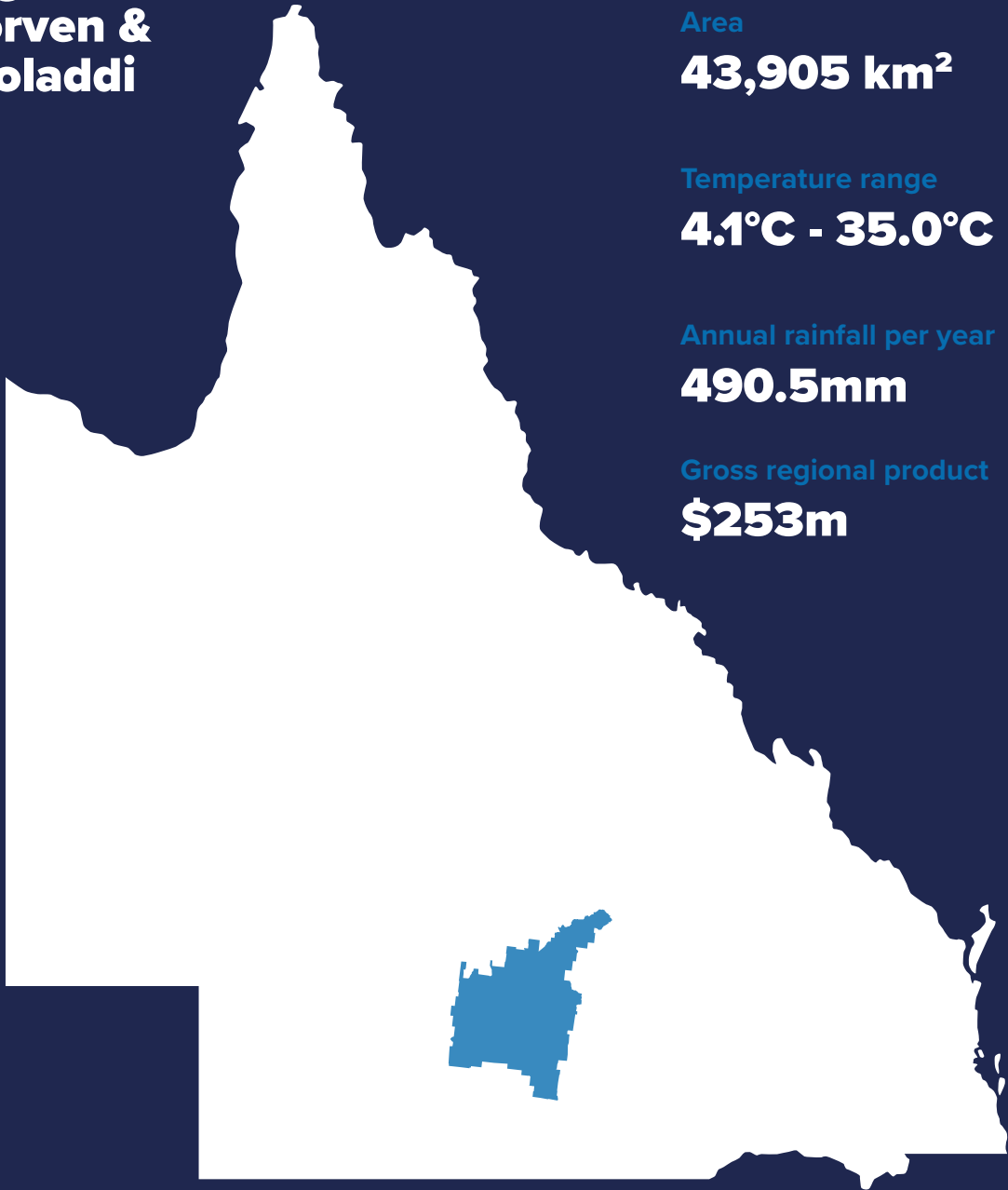
4.1°C - 35.0°C

Annual rainfall per year

490.5mm

Gross regional product

\$253m



Major industries

**Agriculture and
cattle, sheep and
goat production**

Tourism attractions

**Cosmos Centre &
Observatory, Bilby
Experience, Top Secret
World War II Precinct
& Tours**



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Message from the Mayor

2023-24 is my fifth Mayoral message for the Murweh Shire Council annual report. This year also included the quadrennial local government election. I take this opportunity to thank those Councillors that have served in the previous term of Council including Cr McKellar and Cr Taylor. I would also like to welcome Cr Ebsworth and Cr Sommerfield who have commenced their first term on Council following the election earlier in the year.

In relation to the operations of Council this last year. Operating grants have been significantly reduced this year. This is due to the timing of the payment of the Financial Assistance Grant from the Federal Government. Now that this adjustment to timing has been made we expect this to now continue and this amount to then normalise from year to year. Capital Grants of almost \$10M were received during the year to assist with funding of projects across the Shire.

Significant capital investment of \$13M this financial year has again been at the forefront of Council due largely to the additional funding provided by both the Federal and State Governments through the W4Q, LRCIP, Building Better Regions Fund and the Local Government Grants and Subsidies program. These grants enable the Council to undertake much-needed infrastructure upgrades and renewals such as the Mt Tabor and Adavale Road upgrades and Charleville Swimming Pool Filter replacements.

These programs and projects have been realized through the Grant process and our communities continue to benefit as a result.

On the Tourism front, Council has continued its commitment to continue to build on what's been developed while ensuring our assets are maintained for the enjoyment, use and benefit of our residents and visitors.

Hosting events is a key element to promotion of our Shire and all it has to offer. Great events such as the Outback Sounds Music Festival hosted in conjunction with Queensland Music Trails as well as the Outback Masters Golf drew a crowd and put a spotlight on our unique part of Queensland.

As Mayor, I feel extremely honoured to represent the Shire Community and to keep pushing forward with vigour and enthusiasm to achieve more than we ever thought we could.

As an organisation the Murweh Shire Council is working together to bring ideas and projects to life that benefit all our residents and to seek new opportunities to take the Shire on a road to continuous improvement.

Council was again pleased to help with many minor projects and events run by the numerous clubs and organisations and their tireless volunteers across the Shire.

I would also like to express my appreciation to our Chief Executive Officer and Council staff for their assistance and efforts during the year as this fine organisation could not run as smooth with out their input.

Cr. Shaun Radnedge

Mayor



Major projects

Highlights of some of the major projects undertaken in the 2023-2024 financial year include –

Outback Museum of Australia	\$4.7 M
Charville weighbridge	\$674 K
Charville Airport Museum	\$251 K
Alfred St Public Toilet	\$163 K
Works at Racecourse complex	\$160 K
Augathella CED scheme	\$232 K
Charville Sewerage treatment plant	\$318 K
Plant replacement	\$2.9 M

Roadworks

Mount Tabor Road	\$1.8 M
Footpath renewals	\$145 K
Old Tambo Road	\$235 K
Flood levee	\$408 K
Rural Road Maintenance	\$1.5M
Town Streets Maintenance	\$1.7M





Chief Executive Officer’s Report

In July 2023 Murweh Shire Council adopted a \$54.4 million budget for the 2023/24 financial year. This included capital expenditure of \$25.1 million, operating expenditure of \$29.1 million and loan repayments of \$211,118.

This was a considerable capital works budget for Murweh Shire Council to manage in a global and national inflationary environment and a domestic labour and material constrained economy.

Some of the major projects for the 2023-24 financial year included:

Charleville Sewage Treatment Plant replacement	\$6,179,354
Augathella Common Effluent Disposal treatment plant	\$1,952,619
Construction of the Outback Museum of Australia	\$6,005,206
Charleville Weighbridge construction	\$395,000
Flood levee remediation work	\$400,000
Water renewals	\$525,000

During the 2023-24 financial year Murweh Shire Council has grown its workforce capacity and has filled a number of vacant senior positions including the Director of Corporate Services and the Director of Engineering Services. Council is also in the fortunate position to have three engineers on with RPEQ recognition in both civil and structural engineering.

The appointment of these senior positions has lessened Council’s reliance on contractors and has increased its ability to comply with the organisation’s statutory responsibilities,

manage its budget, and to develop and deliver projects with a high level of confidence.

Council sees workforce retention and attraction as its key risk in meeting administrative requirements, the provision of services and project delivery. Whether that is in good governance and compliance, managing relationships with community and government, administrating Queensland State Government departmental and agency contracts, refined project management, or the programming and delivery works on our Council owned assets.

Council is of the opinion that it needs to invest in its workforce and continue the path of a home-grown workforce where possible. Council has partnered with the Charleville State High School in a career expo, and the Department of Transport and Main Roads in an indigenous careers field day to introduce school leavers and young indigenous persons to the local government and the Department of Transport and Main Roads roles and career pathways.

The escalation in cost of material and labour since the COVID 19 Pandemic and governments pump priming the economy with cash and public works initiatives have impacted on project delivery and cost overruns. This is particularly apparent in projects that were priced in 2021 for delivery in 2023-24 in line with funding programs - where Council has had to absorb significant cost overruns.

Murweh Shire Council Mayor, Councillor Shaun Radnedge is a fierce advocate for his shire first and foremost. But also for the greater Darling Downs and South West region, and the broader Western Queensland Alliance of Councils (WQAC) - between the councils of the North West Queensland Regional Organisation of Councils (NWQROC), the Central West Remote Area Planning and Development Board (RAPAD) and the South West Queensland Regional Organisation of Councils (SWQROC). The 24 councils represented by the WQAC has a unique capacity to come

together and respond to a common issue or threat, a problem to solve that is impacting on the collective, or have a common policy position at a macro level with either the state of federal governments or industry.

Council is an active member of several groups including:

- The South West Queensland Regional Organisation of Councils (SWQROC);
- The Darling Downs South West Queensland Council of Mayors (DDSWQCOM);
- The Western Queensland Alliance of Councils (WQAC); and
- The Outback Queensland Tourism Authority (OQTA)

The 2023-24 financial year was plagued with natural disaster events that damaged buildings and critical infrastructure, disrupted business continuity, and essential community services.

In December 2023, Charleville lost power supply for 19 hours. This event tested Council and the broader community's resilience and ability to respond to a prolonged loss of supply event. There is no emergency generators in situ at the Council Administration or Works Depot and council lost communications and IT. Four of Council's six water supply bores were offline and the sewage treatment pump stations were not set up for emergency generator connections. Charleville lost its mobile communications, and all small businesses and fuel stations were stranded with no EFTPOS and no fuel available to the public.

On 25 December 2023 and 5 January 2024 Charleville was hit by very severe windstorms which damaged public and private sector infrastructure across the community from fallen trees and the wind shear. Council invested a good amount of labour and financial resources in removing selected dangerous trees from the community and restoring public confidence in the safety of the town.

In early April the Murweh Shire was impacted by very heavy rains in the upper catchment of the Warrego, Nive and Ward Rivers and the Angellala Creek. These rain events primed the river and creek systems and resulting in many road closures, flooding and substantial damage to the Council local road network. The ensuing downstream flooding caused by the convergence of these river and creek systems above Charleville resulted in a significant flood event at Charleville. The April 2024 flood event peaked at 6.72m and was the 3rd highest flood event since the devastating 1990 flood that inundated Charleville. Fortunately, the flood levee system that was constructed post the 1990 flood protected the town of Charleville and really demonstrated the importance and

effectiveness of these mitigation works.

Murweh Shire Council recognises that its own sourced revenue is very low as a per cent of the Council's total budget. Council is also acutely aware of the challenges in the ability for it to increase its own sourced revenue due to its low population base, being a traditional grazing agricultural economy, and lack of available natural resources to support a mining or hydrocarbon industry type economies.

Council has invested heavily in tourism to assist the communities to grow their respective economies by the introduction of additional hospitality and accommodation services. With Council 's investment in tourism and events, we have seen good growth in the visitor market. This conscious effort to tap into the tourism and visitor industry is part of Council's long-term community sustainability strategy. This investment unfortunately comes at a significant cost to Council - and it is Councils desire to bring this investment to a cost neutral position over time.

Council is extremely reliant on Commonwealth Financial Assistance Grants (FA Grants) and tied project funding grants for much of its investment in new infrastructure and renewal of existing critical assets. Council has seen a modest growth in its FA Grants allocation in the last couple of years of which we are very grateful for and appreciated. Council is always looking to where savings can be made, or efficiencies gained without impacting on its services to the community and its obligations to the upkeep of its assets. Getting this balance requires Council to have good policies and a consistent approach to the ways in which Council assists community groups and community requests.

Council respects and values its cross agency, departmental and sister local government relationships. Without the trust and a good working environment with Queensland State and Australian Government departments, fellow local governments and the many non-government organisations - we could not achieve or do our communities justice. Council is ever grateful for the support it receives for all sectors, and firmly believe that all organisations need to be in a position to be able reach out for assistance when necessary or provide support if requested.

The March 2024 Queensland Local Government Elections provided the Murweh Shire Council and communities with a good mix of sitting councillors and newly elected councillors. Council is also privileged to have gender diversity in the new council with the election of two female councillors.

I have to thank the Murweh Shire Council Councillors (both past and present) for their commonsense approach to their roles and responsibilities. Our Councillors are amazing advocates for their three communities of Augathella,

Charleville and Morven as well as the surrounding agricultural sector. These people work hard, are invested in their communities and are forward thinking in their strategic direction and decision making. The Councillors are also not afraid of the tough decisions, and I sincerely hope that the operational arm of Council is always providing our Councillors with the information they need to be confident and make the best decisions on behalf of their communities.

I also have to thank the Murweh Shire Council senior staff for the leadership, guidance and nurturing they provide to our workforce and the community. These people are responsive to their respective roles and responsibilities, are pragmatic toward their decision making, value their respective Teams and believe in their role in the community.

Murweh Shire Council has an incredible Team around it, and I cherish every day the culture and calibre of our workforce. Everyone of us is but a small piece of the larger machine. But that machine is so reliant on every piece functioning being happy and supported in their role. I am very proud of our Team and enjoy coming to work every day to be part of it – thank you.

It would be remiss in not mentioning the financial and accounting support Council receives from C Alexander and Associates. Claire Alexander and her Team have supported Murweh Shire Council for a very long time which has resulted in consistency in financial management and excellent audit outcomes.

Local governments are wile creatures, and change is sometimes not easy – but I am very proud to say that the Murweh Shire approach to doing things better and easier is incredible. We are blessed with a fantastic workforce who approach their work with diligence and respect and have a good amount of fun along the way – of which I am very grateful and cherish my role in the organisation.

In closing, 2023-24 has been a challenging year for Murweh Shire Council in trying to meet community expectations, our corporate responsibility, be responsible fiscal managers, and to stabilize or workforce.

Some of Council's major challenges going forward are around land and housing supply, maintaining and renewal of critical assets including water supply security, sewage treatment infrastructure, our 2,700kms of shire road network, the Charleville Airport, buildings and general public infrastructure (town halls, swimming pool, Charleville Racecourse and Showgrounds etc..) maintaining the flood levees in Augathella and Charleville to name just a few identified risks.

From a community advocacy perspective, Council has working very hard on behalf of its communities to address

the extreme rises in insurance premiums. Residents of Charleville have provided Council with copies of their insurance premiums where they have experienced rises of up to 400 per cent. Council has represented its communities at the Australian Government level in appearing before a Senate Select Committee on the Impact of Climate Risk on Insurance Premiums and Availability and has spoke strongly on this issue at every opportunity.

We know Council needs to start with the basics to do its job properly, so in 2024-25 Council will be focused on maturing its asset management plans for all asset classes, completing master plans for critical infrastructure, managing our costs and minimising waste, and making sure that we recover our cost where appropriate.

I am very happy to say, Murweh Shire Council as an organisation is trying very hard to be a good corporate citizen and public administrator, become financially sustainable in the long-term, able to retain and attract our workforce and other essential services professionals to our communities, continue to support and grow our tolerance for diversity, have a strong and enduring ethos and culture, look after our vulnerable persons and maintain a safe environment for all citizens to thrive.

Bruce Scott OAM

Chief Executive Officer





Section 1
Legislative
Compliance

Legislative Compliance

Local Government Regulations 2012

Particular resolutions - S185, S250 (1) and S 206 (2)

There were no resolutions made during 2023/24 financial year pertaining to S 185 and S 206 of the Local Government Regulation 2012.

Councillors - S 186 (1) (a) (c)

Statistics of meeting attendance and remuneration for each individual Councillor 2023-2024.

Cr Shaun Radnedge

Ordinary Meetings	12
Special Meetings	3
Meetings Attendance Fee	-
Remuneration Gross Payment	\$114,801
Employer Superannuation	\$13,776

Cr Peter Alexander - Deputy Mayor from April 24

Ordinary Meetings	12
Special Meetings	3
Meetings Attendance Fee	\$14,350
Remuneration Gross Payment	\$45,258
Employer Superannuation	\$7,153

Cr Robert Eckel - Councillor from April 24

Ordinary Meetings	12
Special Meetings	3
Meetings Attendance Fee	\$4,783
Remuneration Gross Payment	\$59,240
Employer Superannuation	\$7,683

Cr Paul Taylor - Finished March 24

Ordinary Meetings	9
Special Meetings	2
Meetings Attendance Fee	\$14,350
Remuneration Gross Payment	\$28,700
Employer Superannuation	\$5,166





Councillors

Cr Teri Sommerfield, Mayor Cr Shaun (Zoro) Radhedge,
Cr Michael McKellar, Cr Robert Eckel, Deputy Mayor Cr
Peter Alexander, M Cr Michael McKellar and CEO Bruce
Scott.

Cr Michael McKellar - Finished March 24

Ordinary Meetings	9
Special Meetings	2
Travel Allowance	\$2,700
Meetings Attendance Fee	\$14,350
Remuneration Gross Payment	\$28,700
Employer Superannuation	\$5,033

Cr Michell Ebsworth - Started April 24

Ordinary Meetings	3
Special Meetings	1
Travel Allowance	
Meetings Attendance Fee	\$4,783
Remuneration Gross Payment	\$9,567
Employer Superannuation	\$1,722

Cr Teri Sommerfield - Started April 24

Ordinary Meetings	3
Special Meetings	1
Travel Allowance	
Meetings Attendance Fee	\$4,783
Remuneration Gross Payment	\$9,567
Employer Superannuation	\$1,579

S 186 (1) (d) the total number of the following during the financial year -

(i) orders made under section 150I(2) of the Act;	Nil
(ii) orders made under section 150AH(1) of the Act;	Nil
(iii) decisions, orders and recommendations made under section 150AR(1) of the Act; and	Nil

S 186 (1) (e) the total number of the following during the financial year -

(i) the name of each councillor for whom a decision, order or recommendation mentioned in paragraph (d) was made;	Nil
(ii) a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors;	Nil

S 186 (1) (e) the total number of the following during the financial year -

(iii) a summary of the decision, order or recommendation made for each councillor; Nil
and

S 186 (1) (f) the number of each of the following during the financial year -

i) complaints referred to the assessor under section 150P(2)(a) of the Act by local government entities for the local government;	Nil
(ii) matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission;	Nil
(iii) notices given under section 150R(2) of the Act;	Nil
(iv) notices given under section 150S(2)(a) of the Act;	Nil
(v) decisions made under section 150W(1)(a), (b) and (e) of the Act;	Nil
(vi) referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the Act;	Nil
(vii) occasions information was given under section 150AF(4)(a) of the Act;	Nil
(viii) occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the Act for the local government, the suspected inappropriate conduct of a councillor;	Nil
(ix) applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or inappropriate conduct.	Nil

Administrative Action Complaints - S 187

The following is a brief summary of the Council adopted policy "Administrative Action Complaints Management Policy and Procedures".

The policy is broken down into three stages:

- (i) Preliminary procedures
- (ii) Complaint process
- (iii) Review by Ombudsman or other complaints entities

It is the Council's intent to provide a level of customer service

that does not attract complaints, but acknowledges the rights of persons to provide feedback, both positive and negative, on its services and / or to lodge a complaint about a decision or other action Council takes.

The complaints process has been instituted to ensure that, to the greatest practical extent, any complaint is dealt with fairly, promptly, professionally, in confidence subject to any legal requirement, and in a manner respectful to the complainant.

Administrative complaints made during the financial year	Nil
Number of complaints resolved under the complaints management process	Nil
Number of complaints not resolved under the complaints management process	Nil
The number of administrative action complaints under paragraph (a) (iii) that were made in a previous financial year.	Nil

Overseas travel - S 188

There was no overseas travel in 2023/2024.

Grant Expenditure to Community Groups - S 189

In accordance with section 189 of the *Local Government Regulation 2012*, the following information is provided concerning expenditure on grants to community organisations. The Council does not operate discretionary funds.

Description	Amount
Expenditure on grants to community organisations	\$72,248
In kind donations and contributions	\$43,160
Total	\$115,408

Other Contents - S 190

Corporate and Operational Plans

Council is required to adopt a Corporate Plan to guide Council's decision making. This document establishes the framework and identifies goals, objectives and strategies to be pursued by Council to meet the aspirations and needs of the community. The plan is developed in consultation with the community and can be revised at any time during the life of the plan to ensure council is following its strategic direction.

The Operational Plan is prepared annually and outlines Council's work program for the next financial year including costs and completion timelines, this document is subject to quarterly reviews and must be consistent with the Council's

Corporate Plan.

In accordance with legislative requirements, Council reviewed the operational plan on two occasions relevant to the financial period. Council generally receives a written assessment of the implementation of the operational plan at the end of each quarter.

Other contents - S 190 (1) (a) (b) (c)

The annual report for a financial year must contain the following information

(a) the chief executive officer's assessment of the local government's progress towards implementing its 5-year	Refer to Section2 Outcomes of the Operational Plan 2023-2024
(b) particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year;	Refer message from the Mayor and CEO p5 -8
(c) an annual operations report for each commercial business unit;	N/A
d) details of any action taken for, and expenditure on, a service, facility or activity -	
(i) supplied by another local government under an agreement for conducting a joint government activity; and	Nil
(ii) for which the local government levied special rates or charges for the financial year;	Nil

Invitation to Change Tenders - S 190 (1) (e)

Council did not issue invitations to change any tenders under section 228(7) of the *Local Government Regulation 2012* during 2023-2024.

Registers and Public Documents - S 190 (1), (f)

Item	Description	Access
Register of personal interests of Councillors and Senior Officials	To record certain financial and other personal interests of relevant individuals.	Councillor's interests are available on Council's website
Investment Register	Record details of Council's investments	Available to any person, included in the monthly financial report, available on Council's website.





Item	Description	Access
Register of Local Planning Policies	To record the current policies as set by Council	Available to any person
Register of Delegations of Authority by Council.	To record all powers delegated by the Local Government or the Chief Executive Officer's delegated powers.	Available to any person
Register of Delegations of Authority by the CEO.	To record all powers delegated by the CEO.	Available to any person
Councillor Conduct Register	To record all Councillor Conduct	Available to any person
Asset Register	To record all assets that Council owned	High level information included in the financial statements. Available to any person
Preferred Suppliers Register	To record Council's Preferred Supplier list	Available to any person
Register of Local Laws	To record all local laws set by Council	Available to any person
Register of Policies	To record the current policies as set by Council	Available to any person
Register of Roads	To record the details of the shire roads.	Available to any person
Contract Register	To record the details of all contracts.	Available on Council's website
Register of Legal Documents	To hold a record of all legal documents.	Available to any person
Register of Cost-Recovery Fees	To record all charges levied by Council.	Available on Council's website
Building Application Register	To record the details of all applications.	Available to any person
Cemetery Register	To record all burial sites	Available to any person
Corporate & Operational Plan	To document the goals and strategies set by Council for the period specified in each plan.	Available on Council's website
Annual Report	To document the financial position and report on attainment of goals specified in the Corporate Plan and Operational Plan.	Available on Council's website

Concessions for Rates and Charges Granted by Council - S 190 (1), (g)

- (i) A 10 % discount on rates and charges excluding interest, fire levy and excess water charges if paid by the due date
- (ii) Age pensioners in receipt of a full pension and having a Commonwealth Government Concession Card receive a

remission up to \$400.00 per annum

Council considers requests from Community organisations for the waiver of fees for the use of community facilities

Internal Audit - S 190 (1), (h)

Council extended Crowe Horwath (Australia) Pty Ltd as its provider of internal audit services from 2023 to 2026.

A three year program has been developed for 2025-2027.

Two internal audits were completed during 2023-2024.

Competitive Neutrality - S 190 (1), (i) (j)

Council has not been required to issue any investigation notices in the financial year under section 49 of the competitive neutrality complaints procedures as per the *Local Government Regulation 2012*.

Council has not been required to respond to any Queensland Productivity Commission recommendations as per section 52 (3).

Senior Staff Remuneration (Local Government Act 2009 S 201)

The total of all remuneration packages payable in 2023-24 to the senior management of the Council was \$ 646,953.

Band	Number of employees
Under \$100,000	3
\$100,000 to \$200,000	3

Public Sector Ethics Act 1994 - S 23

Council has implemented the code of conduct and undertaken regular education, training and review of procedures.

Local Government Act 2009

Identifying beneficial enterprises - S 41

A local government's annual report for each financial year must contain a list of all the beneficial enterprises that the local government conducted during the financial year.

Nil

Identifying significant business activities - S 45

A local government's annual report for each financial year must—

- (a) contain a list of all the business activities that the local government conducted during the financial year; and

Nil

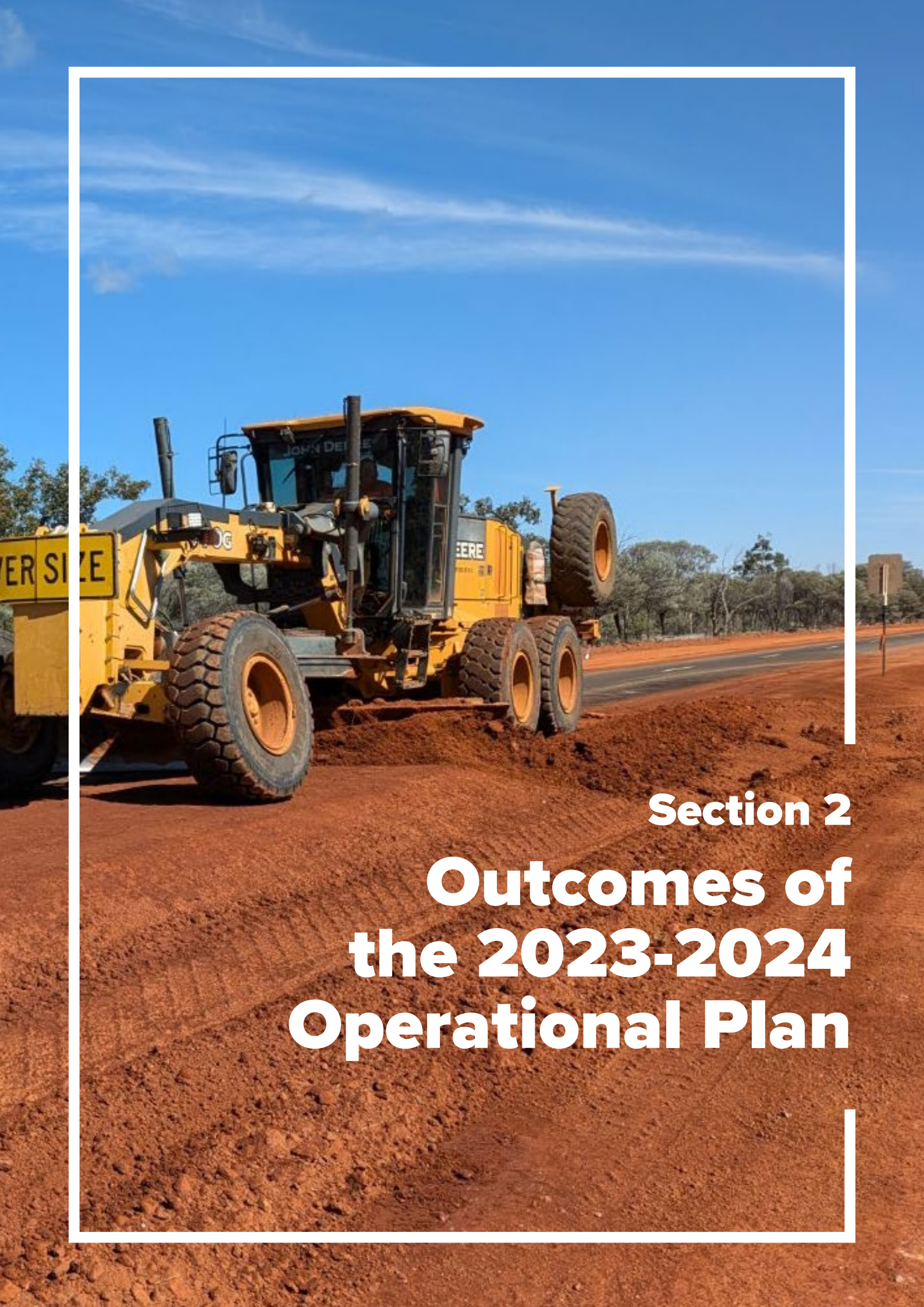
Identifying significant business activities - S 45
A local government's annual report for each financial year must—

(b) identify the business activities that are significant business activities; and Nil

(c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied; and Nil

(d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities. Nil





Section 2

**Outcomes of
the 2023-2024
Operational Plan**

Outcomes of the 2023-2024 Operational Plan

1. LEADERSHIP & GOVERNANCE					
PRIORITY	CORPORATE PLAN GOALS	CORPORATE PLAN STRATEGIES	DELIVERY ACTIONS	IMPACT	UPDATE & OUTPUTS
1.1. STRATEGIC FRAMEWORKS	1.1.1. Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs.	Leadership and proactive community and stakeholder engagement to identify, monitor and address community needs, opportunities, and emerging trends.	Targeted community consultation sessions.	Increased community engagement and participation rates.	Council has engaged the services of a local media and communications person. This will provide better and more up-to-date communications and information to the community. Council has held a community meeting in Augathella.
		Foster relationships within council and with the community to manage expectations that are appropriate, realistic, and achievable.	Annual Reporting to community a) Corporate Plan Progress and b) Annual Report.	Increased community awareness.	Annual Report 22-23 completed. Published on the Council website.
1.2. COMMUNICATION	1.2.1. Council has in place effective whole of community communication and engagement strategies.	Accountable and transparent planning, implementation, review, and reporting mechanisms at all levels.	Bi-monthly Council newsletter for community distribution.	Increased community awareness.	Newsletter distributed as planned.
			Shire promotion and community updates via social media and Mayor weekly updates.	Increased community awareness.	With a local media person, Council is exploring ways in which it can get its messaging out to the community on differing platforms so the whole community is included.
1.3. SYSTEMS AND CAPACITY	1.3.1. Council has in place operational systems and capacity to deliver strategic priorities and core operations.	Governance and corporate planning processes and management address responsibilities, risks, and security, and optimise opportunities.	Rates, charges, subsidies, grants, fees, donations and contributions collected and received within statutory obligations.	"Improved cashflow. Full Compliance."	Second half yearly rates and charges 23-24 were issued in March 2024
			Administration of the revenue and debt policies to achieve budget forecasts and minimise borrowing costs, debt collection and bank charges.	Improved financial position.	Second budget review presented and adopted May 2024 council meeting
			10 year Financial Sustainability Report reviewed annually.	Improved financial sustainability.	Second budget review presented and adopted May 2024 council meeting
			Administrative overheads recovered and distributed over operations through oncost rates applied to job costing system.	Improved financial position.	Second budget review presented and adopted May 2024 council meeting



MURWEH REGIONAL HEALTH CENTRE

MURWEH - CHARLEVILLE MURWEH

nur
facebook
murweh
@murweh

1. LEADERSHIP & GOVERNANCE

	New financial system adopted and maintained. Staff training conducted. Contract: delivery with IT Vision.	Improved accountability and operational efficiency.	Project not going ahead. Move to expense 30 June 2024
	Internal audit functions provided for.	Full Compliance.	Creditors review finalised in June 2024. Internal Audit Plan 24-25 signed off - Council and Crowe Horwath.
	External audit completed.	Full Compliance.	Audited FS 22-23 completed and signed 23 October 2023. Unqualified audit issued.
	Councillor training and skills development.	Improved Councillor governance skills.	Training undertaken
	Customer service standards maintained and processes followed for customer complaints.	Improved customer service standards.	On Going. Meetings commenced with Snap Send Solve on improving workflows for task requests
	Customer service obligations and requirement standards achieved. Staff training implemented according to the training needs analysis.	Improved customer service standards. 90% employee induction completed	Council ELT is continuing to refine its customer management processes. Council is considering a new records management system to better manage complaints and requests.
	Increased connectivity to improve administrative functions in Augathella and Morven.	Improved customer service standards.	Regional connectivity and WIFI installation completed.
	Enterprise Risk Management System is maintained, and Risk Register is reviewed annually.	Improved risk management.	Included in the internal audit plan 2024-25
	WH&S System is maintained, and annual audit undertaken.	"Risk management. No major incidents."	Initial rollout of Safety Champion planned for completion in July 24.
To demonstrate compliance to all concerned parties	Accredited Roadworks Quality Assurance System (QRAS) maintained, and audited annually.	"Revenue opportunities."	Proposing Murweh Shire Council abandon ISO9001 accreditation.
Attract, retain, and empower a capable, skilled, and fully complemented workforce.	Enterprise Bargaining Agreement in place and implemented.	"Staff retention. Workforce morale. Financial certainty for Council."	Certified agreement operative date: 29 September 2022 – Nominal expiry date: 29 September 2025
	Human Resource provisions are adequately resourced and staff are well trained and informed.	"Staff retention. Service Standards achieved."	On going provision of HR services across directorates
	Retain appropriately qualified and skilled staff to deliver services across all teams.	Fully complemented workforce.	On going
	Staff training framework is maintained and implemented.	Staff capability and skills.	Staff training is maintained and implemented.

1. LEADERSHIP & GOVERNANCE

Council facilities, assets, plant and resourcing meet operational requirements.	Employment satisfaction survey undertaken once per annum, and strategies to improve outcomes identified and implemented.	"Staff retention. Staff empowered."	Survey completed
	Provide and maintain housing for senior staff.	100% senior staff positions filled.	Current leases maintained for senior staff housing
	Asset Management System is maintained and Asset Management Plans implemented for all assets.	"100% compliant assets. Reduced long-term maintenance costs."	Update of AMP is currently work in progress
	Construction plant is adequately resourced and maintained to meet requirements.	Plant availability and hire income maximised.	Budget adopted July 2023
	Contract civil works for other agencies and funding programs.	"Increased revenue. Maximise use of resources."	RMPC continuing 23-24. REEF Widening contract CN-18506 has reached financial completion.
	Stock control and procurement management standards maintained	Full Compliance.	

2. CORE SERVICES

PRIORITY	CORPORATE PLAN GOALS	CORPORATE PLAN STRATEGIES	DELIVERY ACTIONS	IMPACT	UPDATE & OUTPUTS
2.1. DISASTERS	2.1.1. No loss of life or property, critical infrastructure is protected, and economic impacts are minimised from natural disasters.	Disaster risk planning, reduction and preparedness with partner agencies and community.	MSC Disaster Management Plan is reviewed annually and implemented.	Risk management.	LDMG Meeting and review of the High Risk Weather Season held in May and the Charleville DDMG Meeting held in June.
		Mitigation works, disaster response and recovery.	SES is adequately funded and resourced, training needs analysis undertaken, and training is conducted by the local controller.	SES teams are prepared and in state of readiness.	Council has been engaged with the SES Local Controller and staff, and continues to be supportive of SES operations and resourcing.
			Flood mitigation maintenance of river channels in/around Charleville and Cool Burning Program.		Budget 23-24, on going ops and mtce conducted. Flood levee remediation works completed
2.2 PUBLIC LANDS					
	2.2.1. Stock routes are well maintained for stock movement and regulated use.	Stock route planning, coordination, and implementation with stakeholders.			

2. CORE SERVICES

	2.2.2. Town reserves and public lands are well maintained for community access and recreational use.	Improvement and maintenance activities.	Stock route facilities maintained, review water facility options in collaboration with adjacent landholders.	Full Compliance.	Draft water agreements complete - to be reviewed by Dept Resources.
	2.2.3. All public lands are actively managed to support riverine and ecosystem health and landscape connectivity.	Advocacy to resource increasing responsibilities.	Continue solar panel upgrade in line with Council three year forward plan, funded through Dept. Resources capital funding scheme	Reduced maintenance costs.	Update three year rolling capital works plan complete. Awaiting review by Dept Resources for next years capital works preliminary approval.
			Town Reserves and riverine areas maintained to reduce known hazards. Continue cool burning program.	Hazard and safety impacts minimised.	Cool burn maps have been presented to Qld Fire Services - consulted with Environmental Officer and Stock Route Officers regarding possible burning of identified areas.
2.3 BIOSECURITY					
		Resource the implementation of priority actions and responsibilities in the Biosecurity Plan.	Active management of pest animals in the shire, conduct coordinated baiting campaigns April/ May and October/ November.	"Minimise impact of pests. Improve sustainable Agriculture."	Two stock route officers completed training so as they can administer Fluroacetate (1080) solution. Adhoc baiting has continued - information notifying landholders of adhoc baiting capabilities in August edition of the Messenger.
			Pursue funding and resourcing opportunities in collaboration with key stakeholders to fulfill biosecurity obligations	"Improved implementation. Cost recovery."	Limited funding resources in last quarter.
2.4. ROADS	2.4.1. Road and street infrastructure investment is strategic and effective to accomplish maintenance priorities and development opportunities.	Asset management plan for priority and strategic maintenance and developments.	Road and street infrastructure maintenance works carried out according to the works program schedule.	"Improved safety. Cost efficiencies."	Budget 23-24, on going ops and mtce undertaken
		Policy direction for resource cost share investment for private benefit infrastructure.	Road and street infrastructure improvement works carried out according to the works program schedule.	"Improved standards. Improved safety."	Budget 23-24, on going ops and mtce undertaken
			Rural Roads upgrade works conducted.	"Improved standards. Improved safety."	Budget adopted July 2023.
			Town Streets upgrades and reseal works conducted.	"Improved standards. Improved safety."	Budget adopted July 2023.
			Bridge structures inspected and assessed on annual basis and event based as required.	"Improved standards. Improved safety."	Comprehensive valuation completed 30 June 2023

2. CORE SERVICES

			Culverts and Floodways upgrade works conducted.	"Improved standards. Improved safety."	Budget adopted July 2023.
			Kerb and Channel upgrade works conducted.	"Improved standards. Improved safety."	Budget adopted July 2023.
			Footpaths works conducted.	"Improved standards. Improved safety."	Budget adopted July 2023.
			Levee Bank inspections and annual maintenance works conducted.	"Improved standards. Improved safety."	Budget adopted July 2023.
			New Charleville Weighbridge for public access.	Support local business and industry.	Project started.
			Prepare policy relating to resource cost share investment for private benefit infrastructure.	Cost share equality.	Not started

2.5 WASTE

	2.5.2. All recoverable resources are diverted from landfill.	Waste transfer centre.	Continue resource recovery options in collaboration with community.	Environmental Health.	Continued representation on South West Region Waste Management forum. Council leading study on an Intermodal rail hub, to include waste as a commodity to be transported.
	2.5.3. Community is encouraged and supported to reduce waste, reuse, and recycle.	Community recycling collection facilities.	Implement and monitor landfill operation and maintenance in accordance with agreement.	Improved waste management facility condition.	Design complete for an internal transfer station - limited budget to implement at this time. Continual upgrade of the landfill site and internal roads, together with signage. Office building has been relocated closer to the entrance of the facility for ease of visitor access.
			Landfill operation and maintenance.	Improved waste management facility condition.	Augathella refuse site is stock proof, with a new grid installed at the entrance. Morven refuse site pushed and covered to eliminate bird hazard.
		Education and communication of waste reduction strategies and recycling services, and illegal dumping and compliance.	Education and communication to the community about the Charleville waste facility upgrades, and recycling programs in the Bi-monthly newsletter and social media.	"Environmental Health. Health and safety."	No further communication provided to the community in this quarter.
2.6. WATER AND SANITATION	2.6.1. Water supply and storages are managed to achieve the highest standard of quality, efficiency, delivery, and sustainability.	Leverage resources for the upgrade of Augathella and Charleville sewerage treatment facilities.	Storage and supply of urban water maintained, monitoring and inspection schedule conducted of reservoirs, mains and services, and repaired and replaced where required.	"Full Compliance. Health and safety."	Condition assesment completed for Bores #1, #2 & #3, water meter replacements and mains replaced where required

2. CORE SERVICES

2.6.2. Sewerage treatment and water re-use supply are managed to achieve the highest standard of quality, efficiency, and delivery for human and environmental health.	Asset management and service delivery excellence.	Upgrade water mains in Morven, Charleville and Augathella	Health and safety.	Budget 2023-24
2.6.3. Public access to potable water and sanitation.	Communicate availability of water access points for travellers.	Water supply monitoring schedule conducted with testing and treatment levels maintained across major towns. Option for replacement of Charleville inground reservoir critical.	Full compliance.	Concrete slab completed. UV installation scheduled for 24th August 2024.
		Sewerage treatment plant and ponds operating to standard, monitoring and testing schedule conducted and action plan implemented.	Full Compliance.	Premise' selected as designer/ constructor of Charleville STP and Augathella CED. Will have interim solution design completed by 23rd August 2024
		Sewerage reticulation operating efficiently, monitoring and inspection schedule conducted of pump stations, mains and services, and repaired and replaced where required.	Full Compliance.	Budget 23-24, on going ops and mtce conducted.
		Upgrade pump stations and mains as per Asset Management Plan.		Budget 23-24.

3. COMMUNITY WELLBEING

PRIORITY	CORPORATE PLAN GOALS	CORPORATE PLAN STRATEGIES	DELIVERY ACTIONS	IMPACT	UPDATE & OUTPUTS
3.1. HEALTH AND WELLBEING	3.1.1. Health and wellbeing services and facilities meet community needs and expectations.	Continue support for critical health services and advocate to meet current gaps in our communities.	Conduct annual inspections of licensed premises to ensure compliance with Food Safety legislation.	All premises compliant.	Adhoc inspections of registered food business undertaken, in change over process and to provide up to date information to new owners/managers. Annual inspections completed in September/October prior to issue of license.
			Ensure keeping of animals in the town area is in accordance with MSC Local Laws.	"Less dog attacks. Reduced community complaints."	Urban allotment inspections continues within each community. Six letters have been sent to land owners, with one being actioned by Council. Six staff completed snake handling and transport training - procedure needs to be completed for Council to continue this practice.
			Resource and staff immunisation clinics for childhood and other vaccination programs.	100% childhood immunisation.	Council no longer providing immunisation clinics. Responsibility has reverted to Queensland Health.

3. COMMUNITY WELLBEING

Well maintained facilities, services, and experiences offered, that enhance the sports, recreation, arts, and cultural profile.

Aged care units are maintained and operated to a high standard of safety and reflect community expectations.	"Standards maintained. Compliance."	Ongoing maintenance occurs as client advises Council, or when a change in resident for the unit.
Maintain service levels and resource libraries in Augathella, Charleville and Morven, and implement initiatives where applicable.	"Increased library use. Increased education under 5."	Storywalks installed at Charleville and Augathella. Morven to be installed once Department of Main Roads have completed works on Warrego highway through Morven.
Arts and culture projects are developed and completed, with two rounds advertised, assessed and delivered in accordance with funding guidelines and Council policy.	Contribute to arts and culture profile.	100% complete
Operate the Art Gallery in Charleville, with the Charleville Art Gallery Committee, to coordinate exhibitions and displays.	Contribute to arts and culture profile.	WOW exhibition in place. Queensland Regional Art Awards finalists exhibition arriving September 2024
Public Art concepts are considered when presented to Council.	Contribute to arts and culture profile.	Support remains ongoing.
Community Assistance is offered to community organisations for sponsorship and fee waivers.	Community assistance support.	Moving to to two community Assistance rounds of funding. Once allocated funds exhausted for financial year, that's it. No guarantee that requests for Council assistance will be entertained between rounds.
In partnership with Progress Associations, promote, assess applications and distribute funds collected from Donation Boxes to worthy causes in line with Council policy.	Community assistance support.	On going
Maintain and enhance all parks for continued public use and enjoyment.	Increased utilisation.	Budget 23-24, on going ops and mtce of parks
Graham Andrews Park new toilet block.	Increased utilisation.	Completed 22-23
Maintain and enhance sporting facilities and showgrounds to a safe standard for continued public use and enjoyment.	Increased utilisation.	Budget 23-24, on going ops and mtce.
Upgrade Racecourse in conjunction with Queensland Racing to improve facilities.	"Standards maintained. Increased utilisation."	Budget 23-24,
Maintain and enhance the pool condition and operation to a high level of health and safety and reflect community expectations. Pool filters in urgent need of replacement.	"Safety. Standards maintained. Increased utilisation."	New filters have arrived and installation scheduled for 12th August 2024.

3. COMMUNITY WELLBEING

			Upgrade Swimming Pool infrastructure, including replacement/upgrade of the Toddler Pool.	Increased utilisation.	Budget 23-24, see project below
			Public halls, cultural centre and medical practitioner facilities maintained, in conjunction with Augathella and Morven Progress Associations.	Increased utilisation.	Ongoing
			Community housing are maintained and upgraded to an acceptable standard.	Standards maintained.	Budget 23-24, see project below
			Cemeteries maintained and enhanced to a high standard and reflect community expectations.	Standards maintained.	On going ops and mtce. Budget 23-24, see projects below
			Charleville Lawn cemetery beams upgrade.	Improved services.	Budget 23-24, see project below
3.2. SOCIAL PROTECTION	3.2.1. Safety and protection strategies meet community needs and expectations.	Collaborate with stakeholders to deliver community safety and protection strategies.	Installation of street lighting and cameras for public safety.	Improved public safety.	Budget 23-24, see project below
3.3. EDUCATION	3.3.1. The education needs of the community are represented and pursued.	Collaborate with education and training stakeholders to advocate for further education pathways and options locally.	Appointment of apprentices, trainees and school-based traineeships	Employment opportunities	Traineeship and apprentices appointments continuing
		Pursue representation and advocacy opportunities that support childcare, pre-school, student retention, school completion, special needs support, training, apprenticeships, and vocational and higher education.	Advocate and collaborate to secure further education and training pathways locally	Employment and training opportunities	Traineeship and apprentices appointments continuing
3.4. CONNECTION TO COUNTRY	3.4.1. Preservation and recognition of the traditions and cultures of Aboriginal people and their ongoing custodianship of country.	Connection to country, interests, and rights of traditional owners are recognised, and support Aboriginal people to benefit culturally, socially, and economically.	Community liaison with Traditional Owners to support a collaborative, inclusive and respectful relationship. Progress Reconciliation Action Plan.	Improved relationships.	None for the quarter
			Negotiate Land Tenure relating to Native Title Freehold, protecting Council interests and land management outcomes with respects to cultural heritage.		None for the Quarter.

4. EMPOWERED FUTURE

PRIORITY	CORPORATE PLAN GOALS	CORPORATE PLAN STRATEGIES	DELIVERY ACTIONS	IMPACT	UPDATE & OUTPUTS
4.1. GROWTH	4.1.1. Encourage and facilitate targeted population retention and growth, underpinned by liveability and employment opportunities.	<p>Pursue regional strategies that address affordable and accessible housing.</p> <p>Ensure sufficient and appropriate land availability for residential and industrial developments.</p>	Industrial and residential land is developed (as per industrial land below).	Provide for housing development.	Budget 23-24, see projects below. Council is now in a position to seek external funding for the development of Aurora Estate and prepare the Bollon Rd Industrial land for sale.
4.2. INDUSTRY	4.2.1. Facilitate certainty and security, underpinned by industry diversity, resilience, and capability.	Proactively overcome identified barriers to encourage industry diversification, innovation, and investment.	Planning and building certification services maintained, and development approvals in accordance with regulatory frameworks.	Non compliance issues minimised.	On going provision of certification services. Monthly site visits
		Town planning is proactive and development friendly.	Regular compliance inspections conducted, and building approvals in accordance with regulatory frameworks.	Non compliance issues minimised.	Ongoing provision of building inspection. Monthly site visits - increase if inspections are required for building work.
		Empower local leadership of business development and growth.	In partnership with DSDTI and SWQROC pursue Economic Development Strategies for Murweh Shire that respond to economic drivers and opportunities and guides development.	Economic growth.	Shire visits from Australian trade and Investment Department. Ongoing links with SWQROC . Ongoing scoping of new economic drivers.
		Establish a value proposition that positions Murweh as a preferred place to do business.	Economic Development Officer pursues economic development opportunities, grants and private investment, and support community organisation pursuits and capacity.	Economic growth.	Successful grants include \$520,000 for new changing rooms to give community capacity to increase active participation in sport. Funding applications to roll out renewable energy projects.
			Active representation and partnerships with strategic organisations including LGAQ, South West Regional Organisation of Councils (SWROC), and Western Queensland Alliance, and links with Government Departments in relation to emerging trends, economic development outcomes and prospects and tourism.	Economic growth.	Ongoing participation and meetings with regional bodies and peak bodies.
			Promote campaigns to support local businesses throughout the Shire.	Support local business and industry.	On hold this quarter to complete projects and deadlines.

4. EMPOWERED FUTURE

	Industrial land is developed, available and released for sale in the three communities. Resolve land tenure matters with NRME to free up land for development.	Support local business and industry.	Council has applied through the Australian Government Housing Support program for funding to plan the development of Aurora Estate. The Bollon Rd Industrial land will be put for sale as soon as possible in the 2024-25 F/Y.
Enhance Murweh's position as a leading tourism destination.	Develop a Tourism Strategy that identifies key drivers and opportunities and guides strategies for tourism market development and value return to the community.		Tourism Manager appointed and has started in the position. The development of a Tourism Strategy can now be progressed. This will require external support to complete.
	Proactively encourage and support other organisations to pursue tourism ventures and products.	Contribute to tourism profile.	Council continues to work with the OQTA, TEQ and tourism operators to improve the local and regional tourism experience.
	Continued support, development and promotion of the Cosmos Centre.	"Increased visitors. Increased sales."	The Cosmos Centre Manager is continually exploring ways to improve the facility and content experience by attendance at conferences and engaging with astronomers from other areas.
	Maintain service levels and resources for Visitor Information Centres in the three communities.	"Increased visitors. Increased sales."	The Cosmos Centre Manager is continually exploring ways to improve the facility and content experience by attendance at conferences and engaging with astronomers from other areas.
	Charleville VIC renovations completed, including flooring and painting.	"Safety and compliance standards. Increased utilisation."	Complete
	Operate the Bilby Centre in partnership with the Save the Bilby Fund.	Contribute to tourism profile.	The working relationship with Council and the Save the Bilby Fund operators continues to work well with continuing strong tourism numbers. The transfer of booking funds to the Save the Bilby Fund is working well, and an adjustment will be made at the end of each F/Y.
	"Charleville Airfield Museum is established in partnership with the Charleville Airfield Committee to oversee the build. Project: Building Better Regions Fund for build."	Contribute to tourism profile.	Budget 23-24, see project below
	Identify new tourism experiences as either a new product or the enhancement of an existing product.	Contribute to tourism profile.	Ongoing.
	Build collaboration between MSC, industry groups, tourism operators and community groups.	Contribute to tourism profile.	Ongoing. Partnerships maintained.
	RSL exhibition completed for Brisbane Line Interpretive building and WWII Interpretive display.	Contribute to tourism profile.	Complete

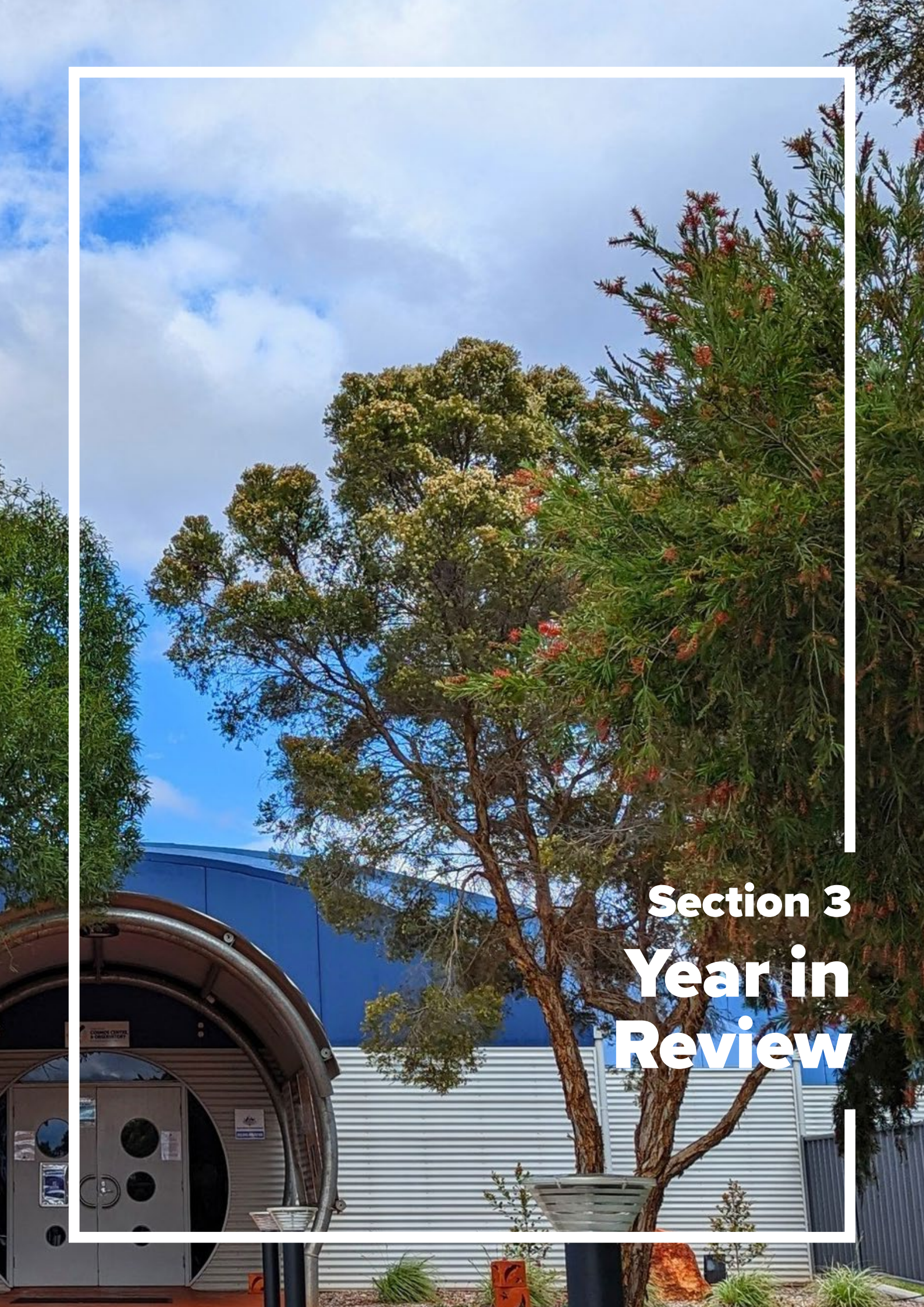
4. EMPOWERED FUTURE

			Tourism Precinct continued development from the Tourism Precinct Strategy, in collaboration with Universities. Including the new Outback Museum of Australia.	Contribute to tourism profile.	Budget 23-24, see projects below. Council is providing an application to the Australian Government Regional Precinct and Partnerships Program for the next stage of the OMoA.
		Enhance Murweh's position as a leading tourism destination			Budget 23-24, refer to various tourism projects
4.3. SUPPLY CHAIN AND SERVICES	4.3.1. Supply chain infrastructure and service meet current and future industry needs and community expectations.	Continue to build and enhance air, rail, road capacity, connectivity, and utilisation.	Maintain service levels, staffing and resourcing of aerodromes to accommodate regional passenger airlines in Charleville and sealed light aircraft aerodrome in Augathella.	"High service levels. Increased utilisation."	On going ops and mtce. Budget 23-24, see projects below
			Upgrade the main apron including hard stand for aircraft parking, seeking funding from programs that may become available.	Safety and compliance standards.	Completed in prior year
			Café in the Mulga at the Charleville Airport Terminal is achieving business goals and adequately staffed.	"Service and utilisation of airport facilities. Financial viable business."	On going provision of café services at the airport
		Continue to build and enhance connectivity and communication networks.	"Finalise rollout of 5 new towers and high speed internet capacity."	Improved mobile and data coverage, accessibility and speeds.	Completion for Morven and Augathella communities
			Free visitor Wi-Fi access is available in the communities and CCTV camera coverage is extended.	Improved data accessibility.	Completed
			Radio and television rebroadcast facilities available in communities.	Improved Rebroadcast accessibility.	Completed
4.4. CIRCULAR ECONOMY	4.4.1. Encourage adoption of circular economy principles and practices.	Identify and communicate key opportunities to reduce waste and improve supply chain efficiencies within current industries and new developments.	Continue collaboration with other Local Governments to develop and implement waste management strategies to secure funding for capital upgrade.		Continue to work with Darling Downs and South West Waste group to implement strategies that will benefit this region. Working with this group regarding the recent guidelines released by Department of Environment & Science - challenges for south west local governments to implement requirements.
4.5. ALTERNATIVE ENERGY	4.5.1. Visionary and encouraging approach to enhance alternative energy.	Encourage and attract opportunities for alternative energy generation and supply.	Solar power sources connected to Council building.	Reduced energy costs.	Awaiting funding decision
		Encourage energy efficiency and self-sufficiency.	Actively seek opportunities for alternative energy supply initiatives.	"Reduce emissions. Increase climate resilience."	On going advocacy and initiatives with SWROQ
4.6. CLIMATE CHANGE	4.6.1. Encourage holistic and integrated approaches to climate change action and markets.	u Seek to understand climate change actions, opportunities, risks, and benefits for the local community.	Partner to the Climate Resilient Communities Program and pursue opportunities for climate change initiatives.	"Reduce emissions. Increase climate resilience."	Addressing non compliancy needed for certification

4. EMPOWERED FUTURE

		<ul style="list-style-type: none"> u Exercise leadership and planning to influence appropriate adoption of initiatives locally. 	Representation and partnerships with South West Regional Organisation of Councils (SWROC), LGAQ and Western Queensland Alliance in relation to economic outcomes and prospects and tourism.		Ongoing representation and workshops
4.7. LANDSCAPES	4.7.1. Embrace the unique landscape, and its ecosystems.	<ul style="list-style-type: none"> u Continue to support species recovery and protection efforts. u Embrace community connection and promote environmental protection of the Shire's unique landscapes and ecosystems. 	<p>Support Bilby recovery through arrangements with the Bilby Centre in partnership with the Save the Bilby Fund.</p> <p>Investigate opportunities to improve Biodiversity management with participation in Biodiversity and Carbon credit trading programs.</p>	<p>Contribute to biodiversity recovery.</p> <p>"Improved biodiversity. Leveraged resources."</p>	<p>Ongoing promotion, administration of online bookings for shows, and provision of guides for the shows</p> <p>Continue advocacy and lobbying, no new opportunities in this quarter.</p>





Section 3
Year in
Review

Tourism

Tourism in Murweh ended October 2023 with the onset of the hot weather and began late March 2024 which generally coincides with Easter or the first term school holidays.

Murweh Shire saw our highest number of visitors in July 2023 with 6002 people visiting the Visitor Information Centre (VIC). Over the tourist season, we continued to see another large number of group bookings at the Cosmos Centre, The WWII Secret Base and the Bilby Experience attractions.

The 2024 tourism season started later than usual due to adverse weather conditions, where the region received much more wet weather than is considered normal for that time of the year which resulted in many impassable roads and sodden campgrounds. Undoubtedly, the weather conditions caused many tourists to delay or cancel their travel plans during this period.

To promote the region and announce that Murweh was open for business, the Tourism, Marketing and Events Team undertook a marketing campaign which included a filmed promotional video. This video was shared across our social media platforms and filtered through to various media houses giving great exposure to the market. Murweh Shire was lucky to be able to enlist the support of local videographer Mr Pete Murray to produce this video and commentary. This campaign was greatly successful, as it was after this promotion, that we began to see the travelers and visitors emerge in Murweh Shire.

A large portion of travelers this year were elderly retired people, with the exception of over the 2024 September school holidays – where the Visitor Information Centre saw a large increase in the number of young families.

On two occasions throughout the year, the showgrounds were opened to accommodate an overflow from the caravan parks - and again confirming that tourist numbers were on the incline.

Throughout the year coordinators from the tourism team traveled to expos and events where they shared what Murweh Shire tourism and small businesses has to offer to the visitor market.

At these events the tourism coordinators also gained knowledge on how other shires are managing their tourism businesses. The learnings from these events enable tourism coordinators to share the knowledge and ideas gained from other regions with the Murweh tourism staff, and collectively they are continually developing the tourism industry in Murweh Shire to be first class experiences.

The Tourism Team are a little unsure how the tourist season is shaping for the 2024-25, with some major attractions and events being cancelled. But are continuously working extremely hard

on the Murweh Shire product development to ensure another wonderful tourism season ahead.

Events

The primary goal of Council in organizing and hosting events is to foster a strong, connected, and vibrant community. Through these events, the Council aims to enhance the quality of life for residents, promote local culture and encourage diversity and inclusion from new cultures constantly entering the landscape, and stimulate economic activity by boosting our tourism profile.

It is our mission, through running events, to build a welcoming and inclusive environment that showcases the unique character and strengths of the region while contributing to its sustained growth and prosperity.

Throughout 2024, the Murweh Shire Council hosted and supported a range of events; here is a summary of our major events and key highlights from the year:

Our year started with vibrant Australia Day celebrations at the Charleville Showgrounds. Families enjoyed an afternoon filled with fun activities and games, fostering community spirit. The award ceremony honored local winners and outstanding community members. The event concluded with a fireworks display which is always a treat for the community.

In April, Murweh Shire Council collaborated with Business Chamber Queensland to host “Business Connect”, a networking event aimed at empowering local businesses with valuable connections and insights.

April also saw us welcoming the Queensland Music Festival (QMF) Outback Sounds back to the region, providing an evening of live music that brought together locals and visitors in celebration of regional arts and culture.

As part of our commitment to supporting mental health and well-being, we co-hosted the Managing Risk - Mental Health at Work workshop in May. This event, in collaboration with Mind, Science, and My Health, provided tools and strategies for creating mentally healthy workplaces, helping business owners and employees manage stress and build resilience.

In June, we once again focused on local businesses by hosting a “Small Business Connect” event in association with Queensland Small Business Commissioner Dominique Lamb. Dominique’s presence also enabled us to host the Mayor’s Leadership Morning Tea, where students from surrounding schools in the Shire were invited to meet with the Mayor, Councillors and Dominique Lamb, for a morning event which was very interesting for our future leaders.



Also in June, we hosted Picnic in the Park – a community event with food trucks, live music and activities for children. Stall holders and community organisations such as Aussie Helpers came on board to create a more engaging environment.

The Outback Golf Masters in July, in Charleville, brought a touch of sporting prestige to the Murweh Shire. This event was not only a fun and competitive weekend for golf enthusiasts but also a great way to attract visitors to our region, contributing to local tourism and business growth.

September was a particularly busy month, with two significant events. First, on September 8th, we celebrated National Bilby Day at the Charleville Visitor Centre, with fun and games and an “open door” to visit the Bilbies. This event raised awareness about bilby conservation efforts and engaged families in interactive learning.

Our signature event, Wings on the Warrego, also took place in September, a first for the Shire, and one of the most anticipated events of the year. It was a major highlight that showcased Murweh Shire’s unique appeal and aviation history, and we plan to grow this event to become a household feature for the Shire and bolster our tourism sector thus bringing economic growth.

In November, we hosted the SWQROC (South West Queensland Regional Organisation of Councils) Mayors and CEOs for a two-day forum at the Cosmos Centre. A great opportunity to showcase our tourism and conferencing offering to regional leaders and peers.

To end the year, we will host our much-loved Christmas Lights Competition and Tour, celebrating the holiday season and fostering community spirit. This annual tradition brings families together, spreads festive cheer, and showcases the creativity of our residents.

Beyond hosting events, the Murweh Shire Council actively supported a wide range of community activities in various ways. This included both monetary and in-kind contributions, as well as promotional and marketing support. Notable community events we supported include:

- Augathella Easter Weekend events
- 2024 Southwest Career Expo
- Two Variety Bashes that traveled through Charleville
- The Self Care, We Care Multicultural Festival
- The Christmas Street Party

These events, among others, allowed us to build stronger community ties, promote cultural diversity, and support economic development.

In conclusion, the Murweh Shire Council’s 2024 event lineup reflects our commitment to fostering community engagement,

supporting local businesses, and celebrating our region’s unique culture. Looking ahead, we are excited to continue enhancing our event offerings to meet the evolving needs of the Murweh Shire; some exciting events for 2025 will include the 35 Year Flood Commemoration held in May, and the first Domestic Violence Forum which will be hosted in Charleville and supported by Council.

Economic Development

Economic Development is an important part of Council business and operational functions. It focuses on the Shire’s well-being and future sustainability, securing support and external funding for projects that help our communities to stay healthy, feel safe and to grow while providing infrastructure and facilities to attract investment, employment, and exports for the shire.

The 2023 -2024 financial year has seen the completion and operation of many projects and the scoping of plans for future development and improvements for the Shire. These developments and plans spread across many sectors and include Tourism, Facilities, Community well-being, Safety, Industry, Transport and Connectivity. These are all projects that could not be delivered without extra financial assistance from State and Federal Governments.

Major projects embarked on, and some completed during the financial year include: -

Tourism

Through the Federal government Building Better Regions funding, we have seen this year:-

- The opening of the new Charleville Airfield museum
- Opening of Stage 2 of the Charleville WWII Secret Base extension and RSL section
- And completion of the first stage of the new Outback Museum of Australia at Charleville’s tourism precinct.

There will also be an internal upgrade of the Cosmos Centre through funding received from the Queensland Building Bush Tourism funding.

We continue to operate and maintain the free public WiFi service and have now completed the global Earth Check Audit to provide the Shire and tourism facilities Sustainable Destination Certification to promote Eco Tourism within the Shire.

Cluster Fencing

With funding received from Queensland's Feral Pest Initiative, Council has subsidised 400 kms of predatory proof fencing enclosing 230 hectares of land and aimed at protecting the Shire's livestock industry from wild dog attacks.

Data Connectivity

The installation and connection of optic fibre cable to households within a radius of Augathella and Morven CBD for faster internet speeds has now all been completed with funding received from the NBN Connectivity funding and with contribution from Council budgets.

Community Infrastructure

Recent funding received from the Queensland Government's Minor Infrastructure Fund in this financial year has enabled Council to proceed with the design and construction of a new changing room facility at the Charleville showgrounds.

Community Safety

Strategic additions have been made this year to Charleville's camera network with links installed to the Charleville Police Station for monitoring purposes

External funding has also been received to enhance SES equipment and preparedness for regional disasters.

Community Health

Queensland State Government funding is currently being rolled out for the design and renewal of the Charleville Sewage Treatment Plant to increase capacity for future growth and increased tourism

Queensland State Government Funding being rolled out for the design and construction of a new Common Effluent Distribution system in Augathella to replace ageing infrastructure and to prepare for future increase in capacity

Welcome to Charleville

The annual Welcome to Charleville is an important and popular multicultural event in February to welcome newcomers to the town, and we are grateful for the continued financial support from the Queensland Government Multicultural Affairs Department in hosting the event

Future Sustainability

Council continues to contribute to a nationwide academic study in relation to Artificial Intelligence (AI) and its uses in remote areas. Murweh shire is the only Council involved and will be used as a future testing area for any new technology.

Council has also received funding from the Queensland Government's Regional Economic Futures Fund and we will be conducting a major study on Rail freight and on the

New tank



New trough design



Tiger Pear



feasibility of locating an Intermodal Freight Hub in both Charleville and Roma.

Stock Route

The November 2023 coordinated baiting program did not go as planned, due to a malfunction in the cold room infrastructure. Council has since updated the cooling system, so as future coordinated programs can be undertaken in collaboration with landholders. Council is looking to increase landholder participation, and is reviewing the implementation of Murweh's Wild Dog Advisory committee to assist with this process. A total of 278 wild dog scalps were presented for payment during the annum, 18 pups, 102 females and 158 males.

Council has received funding from Department of Resources to upgrade four stock route water facilities on the primary stock route. The facilities received new tank, stock troughs and aprons, solar pumps and fencing – Upgraded Water Facilities included Glengarry, Biddenham, Westlyn and Rosemount. These upgrades are in line with Council's Bio-Security and Stock Route Management Plan to upgrade water facilities with solar. These upgraded facilities will improve water access for travelling stock, with near-by landholders having the option to undertake water agreement should

Control of noxious weed

An annual program for weed spraying by two full time employees targeting the following pest plants, Mother of Millions, Mimosa, Hudson Pear, Tiger Pear, Harissia Cactus and Coral Cactus.

Governance

A Local Government Management officer has provided assistance and undertaken an audit of Council's governance processes to bring any policies and procedures into line with legislative requirements. This has been a beneficial process and ensures Council meets its obligations.

Aerodromes

Once again Council supported the Royal Flying Doctor service to hold their annual fund raising ball in the old airport Hangar at the Charleville Airport. This event brings a number of people to Charleville, and is a very successful event raising funds for a critical

service, that provides medical treatment to a broader community.

The Royal Flying Doctor Service celebrated eighty (80) years of service from the Charleville airport in November 2023. The formal evening showcased the history of the service from inception to today's operations, which included the initial Royal Flying Doctor base being located on the Old Cunnamulla Road, neighbouring the School of Distance Education learning centre. Today, the base and aircraft work from the Charleville Airport, with the Flying Doctor Service building a new base in 2015.

Each annum, CASA undertake an audit of the Charleville airport to ensure the infrastructure meets the requirements of a licensed airport. A few minor rectification requirements were identified and completed to ensure the safety of aviators that use this facility.

Morven and Augathella airports are used by local aviators and for emergency purposes. Due to each of these airfields being on a major highway, Council is lobbying Government for improvement of Infrastructure for service delivery.

Food and Beverage Services

Council has consolidated its café services to one café, which operates out of the Charleville Airport terminal. The facility also undertakes minimal catering projects.

Workplace Health and Safety (WHS)

The Murweh Shire Council Safety Management System has been maintained, and reviewed against workplace targets.

To Demonstrate compliance, and continuous improvement and provide overall actions for reducing the risk of workplace injury, illness, and disease, Murweh Shire Council commenced the use of a digital Safety Management System Platform called Safety Champion.

On an overall review of WHS accomplishments this past year, we are continuously striving to improve, comply, and implement better systems of Workplace Health and Safety.

Animal Control

Inspections of all premises with approved Animal permits has been completed during this annum – more than two dogs/excess dog permit, and horse permit approval premises.

Continual monitoring of dogs, and registrations is undertaken in accordance with the State Animal Management (Cats and Dogs) legislation. Residents are reminded that this legislation requires all dogs over the age of 12 weeks to be microchipped and registered if they are not working dogs – please note that there is specific requirements for a dog to be identified as a working dog. Microchipping allows ease owner identification of a dog when found by others. New 'Life time' dog registrations ceased as at 30 June 2023, due to this type of registration not meeting the requirements of legislation. Council will continue to honour this category of dog registration for the next ten years.

Dog attacks notified to Council has reduced over the year which is pleasing to report. Roaming dogs remain a priority to ensure the community is safe for all users, with suitable natured dogs that are not reclaimed by their owner, rehomed. Council officer's collaborated with Department of Agriculture and Fisheries by undertaking the survey Strong dog laws – Safer Communities.

Vegetation management on urban allotments has been a prime focus, due to a number of snakes being captured within the town area. Maintaining vegetation growth reduces the likelihood of vermin habour.

Charleville Waste Facility

Council is an inaugural member of the Darling Downs and South West Waste Management group which has a Waste Management Plan, providing a road map for local governments within the Region to work together to achieve waste management practices that will meet the requirements of the State's Waste Management and Resource Recovery strategy.

Further development of the Charleville Waste facility has continued with consolidation of waste types that will provide further air space, allowing for waste to be delivered to site for numerous years to come.

Over the next twelve months, Council is hoping to develop a waste management plan for all three towns which will have three phases – 5 year, 10 year, and 20 years. This will assist to improve waste management practices, and reducing the need to find more land for waste services.





Section 4
Community
Financial
Report
2023-2024

Community Financial Report

(Section 184 Local Government Regulation 2012)

The community financial report aims to simplify Council's official financial statements by providing a visual representation of our financial performance for the period 1 July 2023 to 30 June 2024.

Each report in Council's financial statements provides information on a specific aspect of our financial performance, with the statements collectively providing a profile of the financial performance and wealth of Council.

This community financial report consists of four key statements:

1. Statement of Comprehensive Income

which measures how Council performed in relation to income and expenses during the financial year. This statement illustrates how money received from Council operations is spent.

Council achieved a net loss of \$ 3.6 million compared with 2022-23 profit of \$ 3.3 million . The decrease in net result is largely due to the Financial Assistance Grants (FAGs) 24-25 not received during 23/24 financial year.

There was an increase in employee benefits but a decrease in materials and services due to enterprise bargaining agreement increase and flood damage works including inflationary cost increase.

Revenue	2023-2024 \$'000	2022-2023 \$'000
Rates, Levies and Charges	7,342	6,947
Fees and Other Income	3,159	3,135
Interest & Investment Revenue	463	404
Grants & Contributions - Operating	7,204	20,831
Sales & Recoverable Works	4,627	5,773
Total Revenue	22,795	37,090
Expenses		
Employee Benefits	9,300	8,910
Materials and Services	19,526	22,643
Finance Costs	281	216
Depreciation and Amortisation	7,549	7,277
Total Expenses	36,656	39,046
Operating Surplus/(Deficit)	(13,861)	(1,956)
Capital Grant/Other Capital Income	9,640	6,014
Capital Expenses	573	790
Net Result	(3,648)	3,268

Revenue Sources

Where does our money come from?

Throughout the 2023-24 financial year Council earned \$ 23.0 million in operating revenues.

The most significant contributors to revenue include:

Operational grants, subsidies contributions and donations	\$7.2 million
Rates, levies and utility charges	\$7.3 million
Recoverable works	\$4.6 million

32% of total revenue comes from operating grants and subsidies which includes the Financial Assistance Grants of \$403,000.

Operating Expenses

Where does our money go?

Council incurs operating expenses in the provision of goods and services to our community.

Key operating expenses during the 2022-23 financial year were:

Employee benefits	\$9.3 million (25.0%)
Materials and services	\$19.5 million (53.0%)
Depreciation and amortisation	\$7.5 million (20.6%)

2. Statement of Financial Position

Position measures what we own (our assets), what we owe (our debts) and our net worth at the end of the financial year 30 June 2024.

Total Assets – What we own

The major components of our assets include:

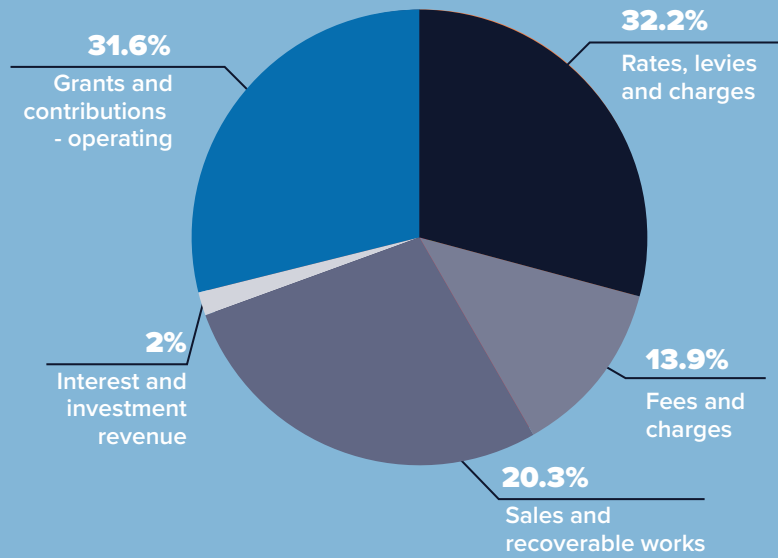
Property, plant and equipment	\$424.8 million
Cash	\$2.2 million
Trade and other receivables & inventories	\$4.5 million

Total Liabilities – What we owe

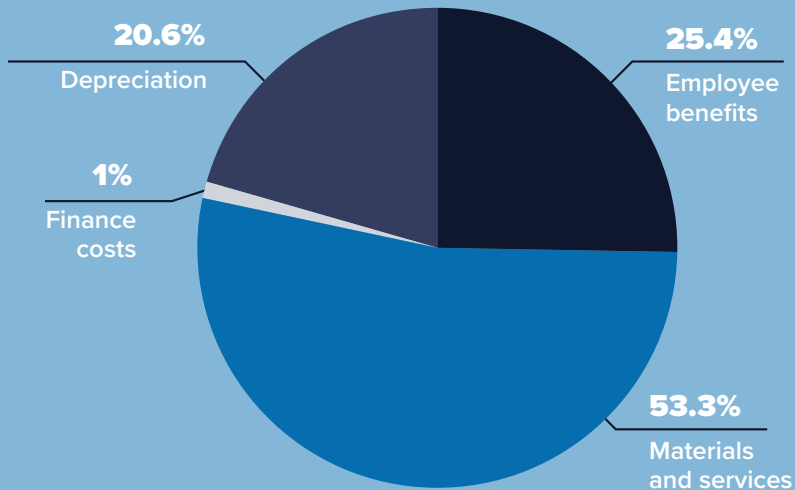
The major components of our liabilities include:

Loans	\$3.4 million
Trade & other payables	\$ 2.8 million
Provisions	\$3.5 million
Contract liability	\$3.4 million

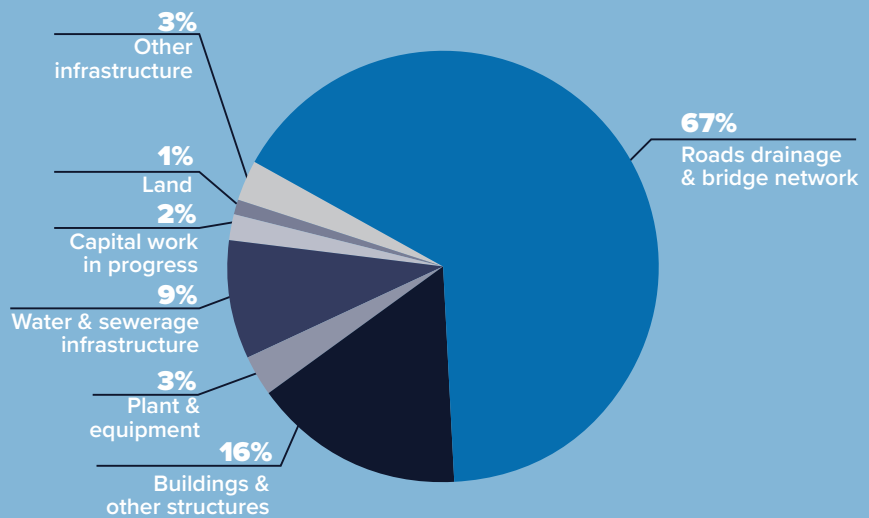
Operating Revenue



Operating Expenses



Property Plant & Equipment



Cash Balance



\$181k
Aerodrome
landing strip

\$2.23m
Road, Drainage
and bridge
network

\$2.18m
Buildings
& other
structures

\$2.97m
Plant &
equipment

Capital Works Completed

During the financial year, total borrowings paid to Queensland Treasury Corporation were \$209,000.

As shown in the above graph, road network assets represents 67% of Council's total assets followed by water and sewerage of 9%.

3. Statement of Changes in Equity

The statement of changes in equity measures the changes in our net wealth and shows the movements in our retained earnings and asset revaluation surplus. In the 2023-24 financial year council's net worth increased by \$ 10.8 million, mostly attributable to the comprehensive valuation of water and sewerage infrastructure.

4. Statement of Cash Flows

This statement outlines how much cash we received and spent throughout the year. The closing balance reflects how much cash Council had at year end

The table below shows a comparison of how much we received and paid in each type of activities between 2023-24 and 2022-23 financial years.

Cashflow Summary	2023-2024 \$'000	2022-2023 \$'000
Opening Cash Balance	12,806	8,419
Net Cashflow from Operating Activities	(7,564)	3,037
Net Cashflow from Investing Activities	(2,721)	540
Net Cashflow from Financing Activities	(209)	810
Closing Cash Balance	2,312	12,806

As shown in the graph on page 43, Council's cash position in 2022-23 have decreased by \$ 10.4 million compared to that of prior year. This was due to the delayed receipt of the Financial Assistance Grants..

During the financial year 2023-24, Council have completed capital projects to the value of \$7.5 million. These include:

Aerodrome landing strip projects totalling	\$181,000
Road, drainage and bridge network projects of	\$2.2 million
Buildings and other structures	\$2.2 million
Replacement of plant and equipment	\$3.0 million

Council was able to deliver these projects with funding assistance received from Commonwealth and State governments. In 2023-24, Council recorded capital grants of \$ 9.64 million.

Financial sustainability ratios

Unrestricted Cash Expense Cover ratio

indicates the unconstrained liquidity available to the council to meet ongoing and emergent financial demands.

Target: greater than 4 months

The ratio for 2023-2024 is a **negative .44** which is outside of the target range

Operating surplus ratio

indicates the extent to which operational revenues raised cover operating expenses.

Target: no benchmark as for contextual purposes only

The ratio for 2023-2024 is a **negative 61%** which is outside of the target range

Operating cash ratio

measure council's ability to cover its core operational expenses

Target: greater than 0%

The ratio for 2023-2024 is a **negative 26%** which is outside of the target range

Asset sustainability ratio

indicates the extent to which assets are being replaced as they reach the end of their useful lives.

Target: greater than 90%

The ratio for 2023-2024 is **54%**.

Asset consumption ratio

measures the extent to which the council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

Target: greater than 60%

The ratio for 2023-2024 is **73%**.

Leverage ratio

indicates council's ability to repay its debts.

Target: not greater than 0-3 times

Council has a **negative .57** ratio, which means that Council has the ability to increase its loan borrowing. In the case of this particular ratio, a negative ratio is a strength.





Section 5
Audited
Financial
Statements
2023-2024



Murweh Shire Council

Financial statements

For the year ended 30 June 2024

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Statement of Comprehensive Income

for the year ended 30 June 2024

	Note	2024 \$ 000's	2023 \$ 000's
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3(a)	7,342	6,947
Fees and charges	3(b)	3,159	3,136
Interest received		463	277
Sales revenue	3(c)	4,599	5,773
Other income		28	127
Grants, subsidies, contributions and donations	4(a)	7,204	20,830
Total recurrent revenue		<u>22,795</u>	<u>37,090</u>
Capital revenue			
Grants, subsidies, contributions and donations	4(b)	9,640	6,014
Total revenue		<u>32,435</u>	<u>43,104</u>
Total income		<u>32,435</u>	<u>43,104</u>
Expenses			
Recurrent expenses			
Employee benefits	6	(9,300)	(8,910)
Materials and services	7	(19,526)	(22,643)
Finance costs		(281)	(216)
Depreciation and amortisation			
Property, plant and equipment	10	(7,549)	(7,275)
Right of use assets		0	(2)
Total recurrent expenses		<u>(36,656)</u>	<u>(39,046)</u>
Capital income/(expenses)	5	573	(790)
Total expenses		<u>(36,083)</u>	<u>(39,836)</u>
Net Result		<u>(3,648)</u>	<u>3,268</u>
Other comprehensive income			
Other comprehensive income items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	16	14,484	(21,250)
Total other comprehensive income for the year		<u>14,484</u>	<u>(21,250)</u>
Total comprehensive income for the year		<u>10,836</u>	<u>(17,982)</u>

The above statement should be read in conjunction with the accompanying notes and information about these financial statements.

Statement of Financial Position

as at 30 June 2024

	Note	2024 \$ 000's	2023 \$ 000's
Current assets			
Cash and cash equivalents	8	2,312	12,806
Trade and other receivables	9	2,063	1,400
Contract assets	15	2,524	2,353
Inventories	25	1,010	854
Other assets		264	253
Total current assets		8,173	17,666
Non-current assets			
Property, plant and equipment	10	416,027	401,739
Work in Progress	10	8,773	3,259
Total non-current assets		424,800	404,998
Total assets		432,973	422,664
Current liabilities			
Trade and other payables	12	2,816	3,317
Borrowings	13	210	213
Provisions	14	1,064	1,095
Contract liabilities	15	3,360	2,670
Total current liabilities		7,450	7,295
Non-current liabilities			
Borrowings	13	3,215	3,420
Provisions	14	2,485	2,963
Total non-current liabilities		5,700	6,383
Total liabilities		13,150	13,678
Net community assets		419,823	408,986
Community equity			
Asset revaluation surplus	16	289,661	275,176
Retained surplus		130,162	133,810
Total community equity		419,823	408,986

The above statement should be read in conjunction with the accompanying notes and information about these financial statements.

Statement of Changes in Equity

for the year ended 30 June 2024

	Asset revaluation surplus	Retained surplus	Total
Note	\$ 000's	\$ 000's	\$ 000's
Balance as at 1 July 2023	275,176	133,810	408,986
Net result		(3,648)	(3,648)
<i>Other comprehensive income for the year</i>			
Increase in asset revaluation surplus	16 14,484	-	14,484
Total comprehensive income for the year	<u>14,484</u>	<u>(3,648)</u>	<u>10,836</u>
Balance as at 30 June 2024	<u>289,660</u>	<u>130,162</u>	<u>419,822</u>
Balance as at 1 July 2022	296,426	130,542	426,968
Net result		3,268	3,268
<i>Other comprehensive income for the year</i>			
Decrease in asset revaluation surplus	16 (21,250)	-	(21,250)
Total comprehensive income for the year	<u>(21,250)</u>	<u>3,268</u>	<u>(17,982)</u>
Balance as at 30 June 2023	<u>275,176</u>	<u>133,810</u>	<u>408,986</u>

The above statement should be read in conjunction with the accompanying notes and information about these financial statements.

Statement of Cash Flows

for the year ended 30 June 2024

	Note	2024 \$ 000's	2023 \$ 000's
Cash flows from operating activities			
Receipts from customers		17,297	16,643
Payments to suppliers and employees		<u>(32,204)</u>	<u>(33,146)</u>
		(14,907)	(16,503)
Interest received		463	277
Borrowing cost		(281)	(217)
Non-capital grants and contributions		7,161	19,480
Net cash inflow/(outflow) from operating activities	20	<u>(7,564)</u>	<u>3,037</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(13,189)	(8,153)
Proceeds from sale of property, plant and equipment	5(a)	266	178
Capital grants, subsidies, contributions and donations		10,202	8,515
Net cash inflow/(outflow) from investing activities		<u>(2,721)</u>	<u>540</u>
Cash flows from financing activities			
Proceeds from borrowings	13	-	1,000
Repayment of borrowings	13	(209)	(188)
Repayments made on leases (principal only)		-	(2)
Net cash inflow/(outflow) from financing activities		<u>(209)</u>	<u>810</u>
Net increase/(decrease) in cash held		<u>(10,494)</u>	<u>4,387</u>
Cash and cash equivalents at beginning of the financial year		12,806	8,419
Cash and cash equivalents at end of the financial year	8	<u>2,312</u>	<u>12,806</u>

The above statement should be read in conjunction with the accompanying notes and information about these financial statements.

Notes to the financial statements

for the year ended 30 June 2024

1 Information about these financial statements

1.A Basis of preparation

These general purpose financial statements are for the period 1 July 2023 to 30 June 2024 and have been prepared in compliance with the requirements of the *Local Government Act 2009 and the Local Government Regulation 2012*.

These financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB). Council is a not-for-profit entity for financial reporting purposes and complies with Australian Accounting Standards as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment.

1.B Constitution

Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

1.C Currency

The Council uses the Australian dollar as its functional currency and its presentation currency.

1.D New and Revised Accounting Standards adopted during the year

Council adopted all standards which became mandatory effective for annual reporting period beginning on 1 July 2023, none of the standards had a material impact on reported position, performance and cash flows.

The adoption of the revisions to AASB 101 Presentation of Financial Statements resulted in disclosure of material accounting policy information only rather than significant accounting policies. This means that accounting policy information is disclosed only if it relates to material transactions, other events or conditions and: a) Council has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements. b) Council chose (or was mandated to use) the accounting policy from one or more options permitted by Australian Accounting Standards. c) the accounting policy was developed in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors in the absence of an Australian Accounting Standard that specifically applies. d) the accounting policy relate to an area for which a Council is required to make significant judgements or assumptions in applying an accounting policy, and the Council discloses those judgements or assumptions in the financial statements. e) the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

1.E Standards issued by the AASB but not yet effective

The AASB has issued Australian Accounting Standards and interpretations which are not effective at 30 June 2024. Council when conducting the comprehensive valuation of water and sewerage at 30 June 2024 has adopted the requirements of the Standards AASB 2022-10 *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*. The application did not have material impact on the reported financial position or performance.

1.F Estimates and Judgements

Councils make a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the relevant note.

Valuation and depreciation of property, plant and equipment - Note 10

Provisions - Note 14

Contingent liabilities - Note 17

Financial instruments and financial risk management - Note 22

Notes to the financial statements

for the year ended 30 June 2024

1 Information about these financial statements

1.G Rounding and Comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless otherwise stated.

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard/Comparative information is prepared on the same basis as prior year.

1.H Volunteer Services

Council currently do not have volunteer services that it receives.

1.I Taxation

Council is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax (GST). The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

Notes to the financial statements

for the year ended 30 June 2024

2 Analysis of Results by Function

2(a) Components of Council functions

The activities relating to the Council's components reported on in Note 2(b) are as follows :

A Corporate Services

Corporate governance

The objective of corporate governance is for Council to be open, accountable, transparent and deliver value for money community outcomes. This is part of the Corporate Services function and includes strategic and operational planning, risk management, legal and administrative support. The Mayor, Councillors and Chief Executive Officer are included in corporate governance.

Finance and information

Finance and information provides professional finance and information services across all of Council. This function is a part of the Corporate Services function and includes internal audit, budget support, financial accounting and information technology services. The goal is to provide accurate, timely and appropriate information to support sound decision making and meet statutory obligations.

B Engineering Services

Includes construction and maintenance of shire and state controlled roads, stormwater drainage, footpaths, bicycle ways, other private works, street lighting, plant management, engineering development and design.

C Health / Environmental Services

The goal of Health and Environmental Services is to ensure Murweh is a healthy, vibrant, contemporary and connected community. Health and Environmental Services provides well managed and maintained community facilities and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.

The goal of the waste management program is to protect and support our community and natural environment by sustainably managing refuse. The function provides refuse collection and disposal services, mosquito and other pest management programs.

The sub-functions include animal control, pest control, health regulation and compliance, immunisation, environmental monitoring, river management, parks and gardens maintenance, refuse collection and disposal, waste management, swimming pools, racecourse complex, halls and centres, showgrounds, cemeteries, public conveniences, and aged care housing management.

D Water and Sewerage Services

(i) Water Services

The goal of this program is to support a healthy, safe community through sustainable water services.

(ii) Sewerage Services

This function protects and supports the health of our community by sustainably managing sewerage infrastructure.

Notes to the financial statements

for the year ended 30 June 2024

- 2 Analysis of results by function (continued)
 (b) Income and expenses defined between recurring and capital are attributed to the following functions:

Year ended 30 June 2024

Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurring operations	Net result	Assets
	Recurring		Capital			Recurring	Capital				
	Grants	Other	Grants	Other							
	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Corporate services	622	7,131	7,013	-	14,766	9,896	(573)	9,323	(2,143)	5,443	86,049
Engineering services	5,944	4,749	2,252	-	12,945	17,989	-	17,989	(7,296)	(5,044)	306,611
Health/Environmental Services	638	1,109	56	-	1,803	6,087	-	6,087	(4,340)	(4,284)	-
Water and Sewerage	-	2,602	319	-	2,921	2,684	-	2,684	(82)	237	40,313
Total Council	7,204	15,591	9,640	-	32,435	36,656	(573)	36,083	(13,861)	(3,648)	432,973

Year ended 30 June 2023

Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurring operations	Net result	Assets
	Recurring		Capital			Recurring	Capital				
	Grants	Other	Grants	Other							
	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Corporate services	9,606	6,786	3,568	-	19,960	10,659	790	11,449	5,733	8,511	89,639
Engineering services	10,730	5,871	2,446	-	19,047	19,415	-	19,415	(2,814)	(368)	302,380
Health/Environmental Services	489	977	-	-	1,466	6,286	-	6,286	(4,820)	(4,820)	-
Water and Sewerage	-	2,631	-	-	2,631	2,686	-	2,686	(55)	(55)	30,645
Total Council	20,825	16,265	6,014	-	43,104	39,046	790	39,836	(1,956)	3,268	422,664

Notes to the financial statements

for the year ended 30 June 2024

	2024	2023
	\$	\$
	<u>000's</u>	<u>000's</u>
3 Revenue		
(a) Rates, levies and charges		
Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.		
General rates	4,563	4,231
Water	1,229	1,813
Water consumption, rental and sundries	467	6
Sewerage	1,061	1,028
Garbage charges	791	641
Total rates and utility charge revenue	<u>8,111</u>	<u>7,719</u>
Less: Discounts	(660)	(667)
Less: Pensioner remissions	<u>(109)</u>	<u>(105)</u>
	<u><u>7,342</u></u>	<u><u>6,947</u></u>

(b) Fees and charges

Revenue arising from fees and charges is recognised at a point in time when or as the performance obligation is completed and the customer receives the benefit of the goods/services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example entry to cosmos centre. There is no material obligation for Council in relation to refunds or returns.

Licenses granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

	2024	2023
	\$	\$
	<u>000's</u>	<u>000's</u>
Aerodrome landing and usage fees	344	387
Cemetery fees	52	54
Cosmos centre entry and souvenir sales	765	718
Rental income	271	269
Town planning and building fees	13	13
Agistment fees	47	71
Visitor information and WWII fees	1,016	967
Miscellaneous	651	657
	<u><u>3,159</u></u>	<u><u>3,136</u></u>

Notes to the financial statements

for the year ended 30 June 2024

	2024	2023
	\$	\$
	<u>000's</u>	<u>000's</u>
3 Revenue (continued)		
(c) Sales revenue		
The sale of goods is recognised at a point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.		
Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in contract liabilities and is recognised as revenue in the period when the service is performed. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.		
Rendering of services		
Contract and recoverable works	4,599	5,773
	<u>4,599</u>	<u>5,773</u>

4 Grants, subsidies, contributions and donations

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations the revenue is recognised when each performance obligations is satisfied.

The performance obligations vary in each agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the satisfaction of the contract performance obligation.

Grant income under AASB 1058

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received.

Capital grants

Where Council receive funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred.

Donations and contributions

Where assets are donated or purchased for amounts significantly below fair value, the revenue is recognised at fair value when the asset is acquired and controlled by the Council.

Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.

Physical assets contributed to Council by developers in the form of road works, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when Council obtains control of the asset and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

Notes to the financial statements

for the year ended 30 June 2024

4 Grants, subsidies, contributions and donations (continued)		2024	2023
		\$	\$
		000's	000's
(a) Operating			
General purpose grants		403	13,578
State and commonwealth governments subsidies and grants		6,801	7,252
		<u>7,204</u>	<u>20,830</u>
(b) Capital			
Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets.			
Commonwealth and State governments subsidies and grants		9,640	6,014
		<u>9,640</u>	<u>6,014</u>
(c) Timing of revenue recognition for grants, subsidies, contributions and donations			
Revenue recognised at a point in time		3,342	12,758
Revenue recognised over time		13,502	14,087
		<u>16,844</u>	<u>26,845</u>
5 Capital income/(expenses)			
a) Gain/(Loss) on disposal of non-current assets			
Proceeds from the sale of property, plant and equipment		266	178
Less: Written down value of property, plant and equipment		(198)	(264)
Total capital income/(expenditure)		<u>68</u>	<u>(86)</u>
b) Provision for restoration of land			
Adjustments to refuse restoration provision	14	<u>631</u>	<u>(704)</u>
c) Impairment of assets			
Impairment of Synergysoft software implementation		(126)	-
Net capital income/(expense)		<u>573</u>	<u>(790)</u>
6 Employee benefits			
Employee benefit expenses are recorded when the service has been provided by the employee.			
Total staff wages and salaries		6,633	5,992
Councillors' remuneration		363	351
Termination payment		5	6
Annual, sick and long service leave entitlements		1,834	2,101
Superannuation	18	<u>1,073</u>	<u>1,032</u>
		9,908	9,482
Less: Capitalised employee expenses		<u>(608)</u>	<u>(572)</u>
		<u>9,300</u>	<u>8,910</u>
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.			
Total Council employees at the reporting date:			
Elected members		<u>5</u>	<u>5</u>
Administration staff		47	48
Depot and outdoors staff		<u>104</u>	<u>102</u>
Total full time equivalent employees		<u>156</u>	<u>155</u>

Notes to the financial statements

for the year ended 30 June 2024

7 Materials and services	2024 \$ 000's	2023 \$ 000's
Expenses are recorded on an accruals basis as Council receives the goods or services.		
Advertising, marketing and promotion	72	74
Audit services*	57	74
Communications and IT	717	808
Contractors	1,131	1,167
Donations paid	190	281
Insurance	465	404
Staff training	181	153
Repairs and maintenance - (Including repairs to flood damaged roads)	13,947	14,392
Lease/Rental housing - operating costs	182	173
Subscriptions and registrations	116	165
Tourism facilities	2,279	2,175
Other materials and services	189	2,777
	<u>19,526</u>	<u>22,643</u>

*Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$ 72,050 (2023: \$72,100).

8 Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques received but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

National Bank of Australia - operating	346	362
Queensland Treasury Corporation	1,964	12,441
Cash on hand	2	3
Balance per Statement of Financial Position	<u>2,312</u>	<u>12,806</u>
Cash and cash equivalents	2,312	12,806
Less: Externally imposed restrictions on cash	15 b 3,360	2,670
Unrestricted cash*	<u>(1,048)</u>	<u>10,136</u>

*Due to timing of receipt of the 2023-24 and 2024-25 general purpose financial assistance grant.

Council's cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use.

Externally imposed expenditure restrictions at the reporting date relate to the following cash

assets:

Unspent government grants and subsidies	3,360	2,670
Total externally imposed restrictions on cash assets	<u>3,360</u>	<u>2,670</u>

Notes to the financial statements

for the year ended 30 June 2024

9 Trade and other receivables

Receivables are amounts owed to Council at year end. They are recognised at the amount due at the time of sale or service delivery. Settlement of receivables is required within 30 days after the invoice is issued.

Debts are regularly assessed for collectability and an allowance is made, where appropriate, for impairment. All known bad debts are written-off at the end of reporting period. If an amount is recovered in a subsequent period it is recognised as revenue.

The impairment loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

	2024	2023
	\$	\$
	000's	000's
Current		
Rateable revenue and utility charges	1,195	1,022
Other debtors	1,049	544
Loss allowance	(181)	(166)
	<u>2,063</u>	<u>1,400</u>

Interest is charged on outstanding rates at a rate of 11.64 % (2023: 8.17%) per annum. No interest is charged on other debtors.

There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

Movement in accumulated impairment losses (other debtors) is as follows:

Opening balance at 1 July	(166)	(128)
Additional impairments recognised	(15)	(38)
Closing Balance at 30 June	<u>(181)</u>	<u>(166)</u>

Ageing of receivables and the amount of any impairment is disclosed in the following table:

Subject to impairment		
Not past due	1,007	522
Past due 31-60 days	4	14
Past due 61-90 days	38	8
Total gross carrying amount	<u>1,049</u>	<u>544</u>
Loss allowance	(181)	(166)
Total	<u>868</u>	<u>378</u>
Not subject to impairment		
Rates and Utility charges	<u>1,195</u>	<u>1,022</u>
	<u>2,063</u>	<u>1,400</u>

Notes to the financial statements

for the year ended 30 June 2024

10 Property, plant and equipment

Council - 30 June 2024

	Land		Aerodrome landing strip		Road, drainage and bridge network		Buildings and other structures		Plant and equipment		Water and sewerage infrastructure		Work in progress		Total	
	Fair value	Fair value	Fair value	Fair value	Fair value	Fair value	Fair value	Cost	Cost	Fair value	Cost	Cost	Cost	Cost		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Fair value for basis of measurement	3,125	15,357	354,763	95,124	20,555	62,082	3,259	13,189	13,189	3,259	13,189	13,189	13,189	554,265	554,265	
Asset values	-	-	-	-	-	-	-	(676)	-	-	-	-	-	-	(802)	(802)
Opening gross value as at 1 July 2023	46	-	-	7,077	-	15,023	-	-	-	-	-	-	-	-	22,146	22,146
Additions	-	181	2,224	2,177	2,967	-	(7,549)	-	-	-	-	-	-	-	-	-
Disposals/write off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation adjustment to asset revaluation surplus	3,171	15,538	356,987	104,378	22,846	77,105	8,773	8,773	8,773	8,773	8,773	8,773	8,773	588,798	588,798	
Transfers between classes																
Closing gross value as at 30 June 2024																

Note

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Accumulated depreciation and impairment

Opening balance as at 1 July 2023	-	3,873	69,812	32,863	11,188	31,530	-	-	-	-	-	-	-	-	149,266
Depreciation expense	-	237	3,490	1,663	1,102	1,057	-	-	-	-	-	-	-	-	7,549
Depreciation on disposals	-	-	-	-	(479)	-	-	-	-	-	-	-	-	-	(479)
Revaluation adjustment to asset revaluation surplus	-	-	(9)	2,596	-	5,075	-	-	-	-	-	-	-	-	7,662
Accumulated depreciation as at 30 June	-	4,110	73,293	37,122	11,811	37,662	-	-	-	-	-	-	-	-	163,998

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Total written down value as at 30 June 2024

	3,171	11,428	283,694	67,266	11,035	39,443	8,773	8,773	8,773	8,773	8,773	8,773	8,773	424,800
Land: Not depreciated		15 - 120	10 - 120	10 - 120	5 - 20	10 - 140								

Range of estimated useful life in years

Additions comprise

Renewals	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other additions	-	-	2,711	538	-	205	-	-	-	-	-	-	-	3,454	
Totals	29	-	-	6,059	3,069	578	-	-	-	-	-	-	-	9,735	
	29	-	2,711	6,597	3,069	783	-	-	-	-	-	-	-	13,189	

Notes to the financial statements

for the year ended 30 June 2024

10 Property, plant and equipment (continued)

Council - 30 June 2023

	Land	Aerodrome landing strip	Road, drainage and bridge network	Buildings and other structures	Plant and equipment	Water and sewerage infrastructure	Work in progress	Total
Fair value for basis of measurement								
Asset values								
Opening gross value as at 1 July 2022	3,220	15,897	366,110	87,648	20,194	58,211	3,333	554,612
Additions	-	-	-	-	-	-	8,148	8,148
Disposals	(95)	-	-	-	(621)	-	(118)	(834)
Revaluation adjustment to asset revaluation surplus	-	(540)	(16,220)	5,652	-	3,446	-	(7,662)
Reclassification between asset classes	-	-	-	-	-	-	-	-
Transfer between classes	-	-	4,873	1,824	982	425	(8,104)	0
Closing gross value as at 30 June 2023	3,125	15,357	354,763	95,124	20,555	62,082	3,259	554,264

Note

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Accumulated depreciation and impairment

Opening balance as at 1 July 2022	-	3,456	56,695	29,313	10,604	28,786	-	128,855
Depreciation expense	-	240	3,479	1,535	1,035	986	-	7,275
Reclassification between asset classes	-	-	-	-	-	-	-	-
Depreciation on disposals	-	-	-	-	(451)	-	-	(451)
Revaluation adjustment to asset revaluation surplus	-	177	9,638	2,015	-	1,758	-	13,588
Accumulated depreciation as at 30 June	-	3,873	69,812	32,863	11,188	31,530	-	149,267

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Total written down value as at 30 June 2023

	3,125	11,484	284,951	62,261	9,367	30,552	3,259	404,998
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Range of estimated useful life in years

Land: Not depreciated								
		15 - 120	10 - 120	10 - 120	5 - 20	10 - 140	WIP: Not depreciated	

Renewals

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	-	182	3,136	872	-	425	-	4,615

Notes to the financial statements

for the year ended 30 June 2024

10 Property, plant and equipment (continued)

10 (a) Recognition

Plant and equipment, buildings and other structures with a total value of less than \$5,000, and infrastructure assets with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

Replacement of a major component of an asset, in order to maintain its service potential, is treated as the acquisition of a new asset. However, routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred.

Expenditure incurred in accordance with Disaster Recovery Funding Arrangements on road assets is analysed to determine whether the expenditure is capital in nature. The analysis of the expenditure requires Council engineers to review the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset is capitalised.

Land under the roads and reserve land which falls under the *Land Act 1994* or the *Land Title Act 1994* is controlled by the Queensland State Government and not recognised in the Council financial statements.

10 (b) Measurement

Property, plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value (as shown in the table above) less, where applicable, any accumulated depreciation and accumulated impairment loss.

Cost is determined as the fair value of consideration plus costs incidental to the acquisition. Direct labour, materials and an appropriate portion of overheads incurred in the acquisition or construction of assets are also included as capital costs.

Property, plant and equipment received in the form of contributions, for significantly less than fair value or as offsets to infrastructure charges are recognised as assets and revenue at fair value.

10 (c) Depreciation

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Land, work in progress, road formations and formation work associated with the construction of dams, levee banks and reservoirs are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

The useful life of leasehold improvements is the shorter of the useful life of the asset or the remaining life of the lease.

Where assets have separately identifiable components, these components have separately assigned useful lives.

Depreciation methods, estimated useful lives and residual values are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions.

Notes to the financial statements

for the year ended 30 June 2024

10 Property, plant and equipment (continued)

The ranges of useful lives adopted for each class of asset are disclosed on the preceding pages.

10 (d) Impairment

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

10 (e) Valuation

(i) Valuation processes

Council's valuation policies and procedures are set by the executive management team which comprises the Chief Executive Officer, Director of Corporate Services and Director of Engineering Services. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 3 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

In the intervening years, Council uses internal engineers and asset managers to assess the condition and cost assumptions associated with all infrastructure assets, the results of which are considered in combination with an appropriate cost index for the region. Together these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years. With respect to the valuation of the land and improvements, buildings and major plant asset classes in the intervening years, management engage independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes

An analysis performed by management has indicated that, on average, the variance between an indexed asset value and the valuation by an independent valuer when performed is not significant and the indices used by Council are sound. Further details in relation to valuers, the methods of valuation and the key assumptions used in valuing each different asset class are disclosed below.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. Separately identified components of assets are measured on the same basis as the assets to which they relate.

Notes to the financial statements

for the year ended 30 June 2024

10 Property, plant and equipment (continued)

In accordance with AASB 13 fair value measurements are categorised on the following basis:

- Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1)
- Fair value based on inputs that are directly or indirectly observable for the asset or liability (Level 2)
- Fair value based on unobservable inputs for the asset and liability (Level 3)

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

Notes to the financial statements

for the year ended 30 June 2024

10 (f). Property, plant and equipment

Valuation techniques used to derive fair values

Asset class and fair value hierarchy (\$000)	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land (level 2) 2024: \$3,171 2023: \$3,125	Market value	30 June 2021	Shepherd Services	Input used is a rate per square metre or rate per hectare of land area basis. Where an active market can be established for land assets and are not subject to restrictions, the likely methodology is typically considered a level 2.	Nil	Desktop valuation
Aerodrome landing strip (level 3) 2024: \$11,428 2023: \$11,484	Current replacement cost	30 June 2023	Shepherd Services	CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the Council's planning horizon.	Nil	Nil
Road, drainage and bridge network (level 3) 2024: \$283,694 2023: \$284,951	Current replacement cost	30 June 2023	Shepherd Services	CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. Council assumes that pavements are constructed to depths of 15 cms for high traffic areas and 10 cms for lower traffic locations. Council also assumes that all raw materials can be sourced from the local Quarry. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and current labour wage rates. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where no unit rates could be practically determined for assets, the lump sum current construction costs is used.	Nil	Nil
Buildings and other structures (level 3) 2024: \$67,256 2023: \$62,261	Current replacement cost	30 June 2022	Shepherd Services	Specialised buildings were valued using the cost approach using professionally qualified registered valuers. The approach is based on determining the replacement cost of the modern equivalent and then adjusting for the level of consumed future economic benefit and impairment. In accordance with the depreciation requirements of the Property, Plant and Equipment standard, "complex assets" are componentised and depreciated separately. These assets were classified as having been valued using level 3 valuation inputs.	7.44%	Nil
Water and sewerage infrastructure (level 3) 2024: \$39,443 2023: \$30,552	Current replacement cost	30 June 2024	Insight Asset Services	CRC was calculated based on expected replacement costs. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life based on local operating conditions.	Nil	Nil

Notes to the financial statements

for the year ended 30 June 2024

11 Transactions with related parties

(a) Transactions with associates

In 2023-24, Murweh Shire Council paid the amount of \$ 58,300 (2023:\$ 54,598) membership fee to the South West Regional Organisation of Councils (SWROC). The Council is a controlling member of the organisation.

(b) Transactions with key management personnel (KMP)

Key Management Personnel (KMP) are persons having authority and responsibility for planning, directing and controlling the activities of Council, directly or indirectly. At Murweh Shire Council KMP's are considered to include the Mayor, Councillors, Chief Executive Officer and Directors.

The compensation paid to KMP comprises:

	2024 \$	2023 \$
Short-term employee benefits	929,779	1,303,207
Post-employment benefits	91,946	133,090
Long-term benefits	23,740	(119,795)
Termination payments	4	-
Total	\$1,045,469	\$1,316,502

(c) Transactions with other related parties

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a KMP or their close family members, spouse, child and dependent of a KMP or their spouse.

Details of transactions between council and other related parties are disclosed below.

(i) Murweh Shire Council purchased materials and services from entities controlled by key management personnel.

These transactions were on arm's length basis and were in the course of normal council operations

Details of Transaction	2024 \$	2023 \$
Purchase of maintenance services	332,612	248,933
Purchase of hardware materials	76,524	107,674
Purchase of printing services	-	15,746
Purchase of other goods**	245,511	31,579
Key management personnel services provided by a related party*	336,297	-
Total	\$990,944	\$403,932

*Payments made to LG Services Group Pty Ltd for the services provided by Mr Bruce Scott who acted in the interim Chief Executive position from 1 September 2023. These amounts have been excluded from the KMP remuneration disclosures in (b) above.

** The increase is mainly relating to the purchase of spare parts and consumables from a related party of the interim CEO.

Council employs 156 (2023: 155) staff, of which none (2023: None) are close family member of a KMP.

Notes to the financial statements

for the year ended 30 June 2024

11 Transactions with related parties (continued)

(d) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of council live and operate within the Murweh Shire Council.

Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties.

Some examples include:

- Payment of rates
- Use of swimming pool
- Dog registration
- Borrowing books from a council library

Council has not included these types of transaction in its disclosure, where they are made on the same terms and conditions available to the general public.

(e) Outstanding balances

There were no outstanding balances relating to transactions with related parties at year-end.

(f) Loans and guarantees to/from related parties

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

(g) Commitment to/from other related parties

Council had not entered into any contractual commitments with related parties at year end other than remuneration contracts with KMP in their roles as KMP of the Council.

Notes to the financial statements

for the year ended 30 June 2024

	2024	2023
	\$	\$
	000's	000's
12 Trade and other payables		
Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.		
Liabilities are recognised for employee benefits such as wages and salaries, sick, annual and long service leave in respect of services provided by the employees up to the reporting date. The liability is calculated using the present value of remuneration rates that will be paid when the liability is expected to be settled and includes related on-costs.		
As Council does not have an unconditional right to defer settlement of the annual leave beyond twelve months after the reporting date, annual leave is classified as a current liability.		
Current		
Creditors and accruals	1,521	1,823
Prepaid rates	332	340
Accrued employee benefits	963	1,154
	<u>2,816</u>	<u>3,317</u>

13 Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs by applying the effective interest method. Thereafter, they are measured at amortised cost. Principal and interest repayments are made quarterly in arrears.

All borrowings are in \$AUD denominated amounts and interest is expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 2022 to 2036. There have been no defaults or breaches of the loan agreement during the period.

In accordance with the *Local Government Regulation 2012*, Council adopts an annual debt policy that sets out council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

All borrowing costs are expensed in the period in which they are incurred.

Current

Loans - Queensland Treasury Corporation	210	213
	<u>210</u>	<u>213</u>

Non-current

Loans - Queensland Treasury Corporation	3,215	3,420
	<u>3,215</u>	<u>3,420</u>

Loans - Queensland Treasury

Opening balance at beginning of financial	3,633	2,821
Loan draw downs during year	-	1,000
Principal repayments	(208)	(188)
Book value at end of financial year	<u>3,425</u>	<u>3,633</u>

The QTC loan market value at the reporting date was \$ 3,017,787(2023: \$ 3,241,463). This represents the value of the debt if Council repaid it at that date.

No assets have been pledged as security by the Council for any liabilities, however all loans are guaranteed by the Queensland Government. There have been no defaults or breaches of the loan agreement during the 2024 or 2023 financial years.

Notes to the financial statements

for the year ended 30 June 2024

14 Provisions	2024 \$ <u>000's</u>	2023 \$ <u>000's</u>
<i>Long Service Leave</i>		
<p>The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value. The provision is discounted using the Commonwealth Bond yield rates published on the Department of State Development, Infrastructure, Local Government and Planning website.</p> <p>Where employees have met the prerequisite length of service and council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.</p>		
<i>Refuse dump restoration</i>		
<p>A provision is made for the cost of restoring refuse dumps where it is probable the Council will be liable, or required, to do this when the use of the facilities is complete.</p> <p>The provision for refuse restoration is calculated as the present value of anticipated future costs associated with the closure of the dump sites, decontamination and monitoring of historical residues and leaching on these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for dump sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Changes in the provision due to either time, discount rate or expected future costs are treated as a capital expense or capital income in the reporting period to which they relate. Management original estimates that all three sites will be closed in 2024 and the restoration works will occur after closure. However due to testing of pits undertaken across the whole area, the recent estimated closure date for the Charleville site is 2039. Recent assessment undertaken for Morven and Augathella indicates that due to very little waste has been delivered to the site, the recent estimated closure date is 2034. Post-closure maintenance and on-going monitoring will be carried out over the subsequent 30 years.</p>		
Current		
Long service leave	1,064	1,095
	<u>1,064</u>	<u>1,095</u>
Non-current		
Refuse restoration	2,271	2,788
Long service leave	214	175
	<u>2,485</u>	<u>2,963</u>
Details of movements in refuse provision:		
Refuse restoration		
Balance at beginning of financial year	2,788	2,019
Increase in provision due to unwinding of discount	114	66
Movement in provision due to increase in discount rate	(35)	(82)
Increase/(Decrease) in provision*	(596)	785
Balance at end of financial year	<u>2,271</u>	<u>2,788</u>

*Due to change in timing of the present value of forecast expense and change in escalation rate.

Notes to the financial statements

for the year ended 30 June 2024

15 Contract balances

	2024 \$ 000's	2023 \$ 000's
a Contract assets		
The contract assets mainly relate to the disaster recovery works.	2,524	2,353
b Contract liabilities		
Funds received upfront to construct council controlled assets	3,168	2,404
Non-capital performance obligations not yet satisfied (including deposits received in advance)	192	266
	<u>3,360</u>	<u>2,670</u>
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds received upfront to construct council controlled assets	567	801
Non-capital performance obligations not yet satisfied	266	1,276
	<u>833</u>	<u>2,077</u>

c Satisfaction of contract liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. Council expects to recognise the contract liability as income in the next financial year.

d Significant changes in contract balances

The significant movements in contract assets and contract liabilities that have occurred during the year was due to flood damage works, Building Better Regions and Local Infrastructure and Community funding and Local Government Subsidy Program.

Notes to the financial statements

for the year ended 30 June 2024

16 Asset revaluation surplus

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus. Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

	2024 \$ 000's	2023 \$ 000's
Movements in the asset revaluation surplus were as follows:		
Opening balances	275,176	296,426
Net adjustment to non-current assets at end of period to reflect a change in		
Land	46	-
Buildings and other structures	4,481	3,638
Road, drainage and bridge network	9	(25,859)
Water and sewerage infrastructure	9,948	1,688
Aerodrome landing strips	-	(717)
Closing balances	<u>289,660</u>	<u>275,176</u>

Asset revaluation surplus analysis

The closing balance of the asset revaluation surplus comprises the following asset categories:

Land	762	716
Buildings and other structures	41,164	36,684
Road, drainage and bridge network	199,529	199,519
Water and sewerage infrastructure	35,574	25,625
Aerodrome landing strips	12,632	12,632
	<u>289,661</u>	<u>275,176</u>

17 Contingent Liabilities

Local Government Mutual

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2024 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$ 243,657 (2023: \$216,745)

18 Superannuation

The Council contributes to the LGIAsuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIAsuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*. The scheme is managed by the LGIAsuper trustee as trustee for LGIAsuper trading as Brighter Super.

The scheme is a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at the Council level.

Any amount by which the scheme is over or under funded may affect future contribution rate obligations, but has not been recognised as an asset or liability of the Council.

Notes to the financial statements

for the year ended 30 June 2024

18 Superannuation (continued)

Murweh Shire Council may be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2022. The actuary indicated that "At the valuation date of 1 July 2022, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contribution which remain at 12% of employee salary or wages and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2025.

The most significant risks that may result in LGIASuper increasing the contribution rate, on the advice of the actuary, are:
Investment risk- The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

	2024 \$ 000's	2023 \$ 000's
Superannuation contributions made to the Regional Defined Benefits Fund	19	27
Other superannuation contributions for employees	1,054	1,005
Total superannuation contributions paid by Council for employees	6 1,073	1,032

19 Trust funds held for outside parties

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities

2024 \$	2023 \$
41	34

Funds held in the trust account on behalf of outside parties include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages) paid into the trust account by the Council. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements.

20 Reconciliation of net operating surplus for the year to net cash inflow from operating activities

Net operating result	(3,648)	3,268
Non-cash operating items:		
Depreciation and amortisation	7,549	7,277
Investing and development activities:		
Net (profit)/loss on disposal of non-current assets	(68)	86
Capital (income)/expense	(630)	790
Capital grants and contributions	(10,202)	(8,515)
Impairment of Synergysoft software implementation	126	-
	(10,774)	(7,639)
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(664)	(199)
(Increase)/decrease in inventory	(156)	23
(Increase)/decrease in contract assets	(171)	(468)
Increase/(decrease) in payables	(502)	(172)
(Increase)/decrease in other assets	(11)	(23)
Increase/(decrease) in contract liabilities	690	1,010
Increase/(decrease) in provisions	122	(40)
	(692)	131
Net cash inflow from operating activities	(7,564)	3,037

21 Events after the reporting period

There were no material adjusting or non-adjusting events after the balance date.

Notes to the financial statements

for the year ended 30 June 2024

22 Financial instruments and financial risk management

Murweh Shire Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

This note provides information (both qualitative and quantitative) to assist statement users to evaluate the significance of financial instruments on the Council's financial position and financial performance, including the nature and extent of risks and how the Council manages these exposures.

Financial risk management

Murweh Shire Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

Council approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

Council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

The Council oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Council. The Council is assisted in its oversight role by the internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the Council.

Murweh Shire Council does not enter into derivatives.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's investments and receivables from customers.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar state/ commonwealth bodies or financial institutions in Australia, in line with the requirements of the *Statutory Bodies Financial Arrangements Act 1982*.

No collateral is held as security relating to the financial assets held by Murweh Shire Council.

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council.

		2024	2023
		\$	\$
		000's	000's
Cash and cash equivalents	8	2,312	12,806
Rateable revenue and utility charges	9	1,195	1,022
Other debtors	9	868	378
Total		4,375	14,206

Notes to the financial statements

for the year ended 30 June 2024

22 Financial instruments and financial risk management (continued)

Cash and cash equivalents

The Council may be exposed to credit risk through its operating account with the National Australia Bank and investments in the QTC Cash Fund. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. Working Capital Facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", therefore the risk of the counterparty not having capacity to meet its financial commitments is low.

Trade and other receivables

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts. In effect this power protects the Council against credit risk in the case of defaults.

In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

The Council does not require collateral in respect of trade and other receivables. The Council does not have trade receivables for which no loss allowance is recognised because of collateral.

Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

The Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation.

Murweh Shire Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC.

Council manages its exposure to liquidity risk by maintaining sufficient undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows.

The following table sets out the liquidity risk in relation to financial liabilities held by the Council. It represents the remaining contractual cashflows (principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements.

		0 to 1 year	1 to 5 years	Over 5 years	Contractual Cash Flows	Carrying Amount
		\$'000	\$'000	\$'000	\$'000	\$'000
2024						
Trade and other payables	12	2,816	-	-	-	2,816
Loans - QTC	13	311	1,244	2,687	4,242	3,425
		3,127	1,244	2,687	4,242	6,241
2023						
Trade and other payables	12	3,317	-	-	-	3,317
Loans - QTC	13	320	1,244	2,998	4,562	3,633
		3,637	1,244	2,998	4,562	6,950

Notes to the financial statements

for the year ended 30 June 2024

22 Financial instruments and financial risk management (continued)

Market risk

Market risk is the risk that changes in market prices, such as interest rates, will affect the Council's income or the value of its holdings of financial instruments.

Interest rate risk

Murweh Shire Council is exposed to interest rate risk through investments and borrowings with QTC and NAB. The Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

Sensitivity

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 100 basis points or 1% p.a.) would have on the net result and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

	Net carrying	Effect on Net Result		Effect on Equity	
	amount	1% increase	1% decrease	1% increase	1% decrease
	\$'000	\$'000	\$'000	\$'000	\$'000
Council					
2024					
QTC cash fund	1,964	20	(20)	20	(20)
NAB cash account	346	3	(3)	3	(3)
Loans - QTC	(3,425)	(34)	34	(34)	34
Net total	(1,115)	(11)	11	(11)	11
2023					
QTC cash fund	12,441	124	(124)	124	(124)
NAB cash account	362	4	(4)	4	(4)
Loans - QTC	(3,633)	(36)	36	(36)	36
Net total	9,170	92	(92)	92	(92)

23 Reconciliation of liabilities arising from finance activities

	As at 30 June 2023	New loans	Cash flows principal net of interest	As at 30 June 2024
	\$'000	\$'000	\$'000	\$'000
Borrowings	13 3,633	-	(208)	3,425
	3,633	-	(208)	3,425
	As at 30 June 2022	New loans	Cash flows principal net of interest	As at 30 June 2023
Borrowings	13 2,821	1,000	(188)	3,633
Lease liability	2	-	(2)	-
	2,823	1,000	(190)	3,633

Notes to the financial statements

for the year ended 30 June 2024

24 Commitments for expenditure

	2024 \$'000	2023 \$'000
Contractual commitments		
Contractual commitments at end of financial year but not recognised in the financial statements are as follows:		
Garbage collection contract and IT Services		
- Within one year	398	-
- One to five years	1,195	-
	<u>1,593</u>	<u>-</u>

The garbage contract expired at 30 June 2023 and was renewed in July 2023.

Capital commitments

Commitment for the purchase of plant and construction of the following assets contracted for reporting date but not recognised as liabilities:

Plant replacement	431	2,169
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25 Inventory

Stores and merchandise items are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads. Costs are assigned on the basis of weighted average cost except for land where the costs are allocated to the relevant parcel.

Inventories held for distribution are:

- goods to be supplied at nil or nominal charge and
 - goods to be used for the provision of services at nil or nominal charge.
- These goods are valued at cost, adjusted, when applicable, for any loss of service potential.

Land acquired and developed by Council with the intention of reselling it (with or without further development) is classified as inventory. This land is valued at the lower of cost or net realisable value. Proceeds from the sale of this land will be recognised as sales revenue on the signing of a valid unconditional contract of sale.

Council developed the Industrial Land Estate which was completed in the 2020/21 financial year. The main purpose of this initiative is not to gain profits but rather stimulates the general economic activity in the shire.

Land held for resale	1,156	1,156
Less: Provision for net realisable value	<u>(603)</u>	<u>(679)</u>
	553	477
Stores and materials	<u>457</u>	<u>377</u>
	<u>1,010</u>	<u>854</u>

Notes to the financial statements

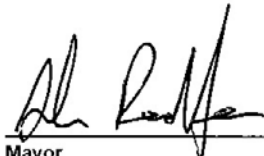
for the year ended 30 June 2024

Management Certificate For the year ended 30 June 2024


These general purpose financial statements have been prepared pursuant to Sections 176 and 177 of the *Local Government Regulation 2012 (the Regulation)* and other prescribed requirements.

In accordance with Section 212 (5) of the Regulation we certify that:

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements as set out on pages 1 to 30 present a true and fair view in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Councillor S Radnedge



Chief Executive Officer
Bruce Scott

Date: 11, 10, 2024

Date: 11, 10, 2024

INDEPENDENT AUDITOR'S REPORT

To the councillors of Murweh Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Murweh Shire Council.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2024, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

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

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Murweh Shire Council's annual report for the year ended 30 June 2024 was the current year financial sustainability statement, current year financial sustainability statement - contextual ratios and long-term financial sustainability statement.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the current year financial sustainability statement.

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 and 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 information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the financial report

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

Auditor's responsibilities for the audit of the financial report

My objectives 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 the 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 this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

- a) I received all the information and explanations I required
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, and the *Local Government Regulation 2012*. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.



Lisa Fraser
as delegate of the Auditor-General

15 October 2024

Queensland Audit Office
Brisbane

Current financial sustainability statement

for the year ended 30 June 2022

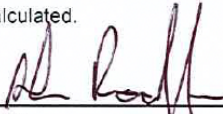
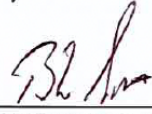
Murweh Shire Council Current-year Financial Sustainability Statement For the year ended 30 June 2024					
Type	Measure	Target (Tier 6)	Actual Current Year	5-Year Average	Council Narrative
			Council		
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	> 4 months	(0.44)	2.6%	Delayed receipt of Financial Assistance Grant
Operating Performance	Operating Surplus Ratio	N/A	-61%	-21%	Delayed receipt of Financial Assistance Grant
	Operating Cash Ratio	> 0%	-26%	6%	Delayed receipt of Financial Assistance Grant
Asset Management	Asset Sustainability Ratio	> 90%	54%	84%	
	Asset Consumption Ratio	> 60%	73%	77%	On target
Debt Servicing Capacity	Leverage Ratio	0-3 times	(0.57)	0.47	Delayed receipt of Financial Assistance Grant

Note 1 Basis of preparation
The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2024*. The amounts used to calculate the reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2024.

Certificate of Accuracy
For the year ended 30 June 2024

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the regulation).

In accordance with Section 212 (5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.

 _____ Mayor Councillor S Radnedge Date: <u>11/10/2024</u>	 _____ Chief Executive Officer Bruce Scott Date: <u>11/10/2024</u>
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INDEPENDENT AUDITOR'S REPORT

To the Councillors of Murweh Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current-year financial sustainability statement of Murweh Shire Council for the year ended 30 June 2024, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current-year financial sustainability statement of Murweh Shire Council for the year ended 30 June 2024 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current-year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current-year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2024 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Murweh Shire Council's annual report for the year ended 30 June 2024 was the general-purpose financial statements, current-year financial sustainability statement - contextual ratios, and the long-term financial sustainability statement.

My opinion on the current-year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the general purpose financial report.

In connection with my audit of the financial sustainability statement, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial sustainability statement and 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 information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the current-year financial sustainability statement

The councillors are responsible for the preparation and fair presentation of the current-year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the current-year financial sustainability statement

My objectives are to obtain reasonable assurance about whether the current-year financial sustainability statement 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 the 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 this statement.

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



15 October 2024

Lisa Fraser
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Murweh Shire Council
Current-year Financial Sustainability Statement - Contextual Ratios
For the year ended 30 June 2024

Type	Measure	Target (Tier 6)	Actual Current Year	5-Year Average	Council Narrative
			Council		
Contextual ratios (unaudited)					
Financial Capacity	Council-Controlled Revenue*	Contextual	46%	35%	
	Population Growth*	Contextual	-4.6%	-2.4%	
Asset Management	Asset Renewal Funding Ratio*	N/A	N/A	N/A	

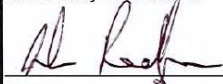
Note 1 Basis of preparation

The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2024*. The amounts used to calculate the reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2024.

Certificate of Accuracy
For the year ended 30 June 2024

These financial sustainability statements – comprising the current year financial sustainability statements(contextual ratios) has been prepared pursuant to section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement (contextual ratios) has been accurately calculated.



 Mayor
 Councillor S Radnedge

Date: 11/10/2024



 Chief Executive Officer
 Bruce Scott

Date: 11/10/2024

Notes to the financial statements

for the year ended 30 June 2024

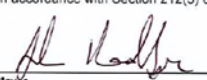

Murweh Shire Council
Unaudited Long-Term Financial Sustainability Statement
For the year ended 30 June 2024

Type	Measure	Target (Tier 6)	Actuals as at 30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30-Jun-34
Financial Capacity	Council-Controlled Revenue	Contextual	46%	30%	30%	30%	30%	30%	31%	31%	31%	31%	2%
	Population Growth	Contextual	-4.6%	-0.81%	-0.81%	-0.81%	-0.81%	-0.81%	-0.81%	-0.81%	-0.81%	-0.81%	-0.81%
Asset Management	Asset Renewal Funding Ratio	NA											
Operating Performance	Operating Surplus Ratio	Greater than 0%	-61%	-7%	-8%	-7%	-6%	-5%	-5%	-4%	-3%	0.3%	0.9%
	Operating Cash Ratio	Greater than 0%	-26%	13%	13%	14%	15%	15%	16%	17%	18%	19%	19%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	-0.44										
Asset Management	Asset Sustainability Ratio	Greater than 90%	54%	80%	80%	80%	80%	120%	70%	70%	70%	80%	80%
	Asset Consumption Ratio	Greater than 60%	73%	73%	73%	73%	73%	72%	73%	72%	72%	74%	73%
Debt Servicing Capacity	Leverage Ratio	0 to x 3 times	-0.57	0.67	0.57	0.48	0.40	0.33	0.28	0.22	0.18	0.13	0.11

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

Notes to the financial statements

for the year ended 30 June 2024

Certificate of Accuracy For the long-term financial sustainability statement prepared as at 30 June 2024	
These financial sustainability statements – comprising the long-term financial sustainability statements – has been prepared pursuant to section 178 of the <i>Local Government Regulation 2012</i> (the Regulation).	
In accordance with Section 212(5) of the Regulation we certify that the the long-term financial sustainability statement have been accurately calculated.	
 _____ Mayor Councillor S Radnedge	 _____ Chief Executive Officer Bruce Scott
Date: 11.10.2024	Date: 11.10.2024



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Charleville QLD 4470
murweh.qld.gov.au