



Shire of **Ngaanyatjarra**
ON A JOURNEY

ATTACHMENTS

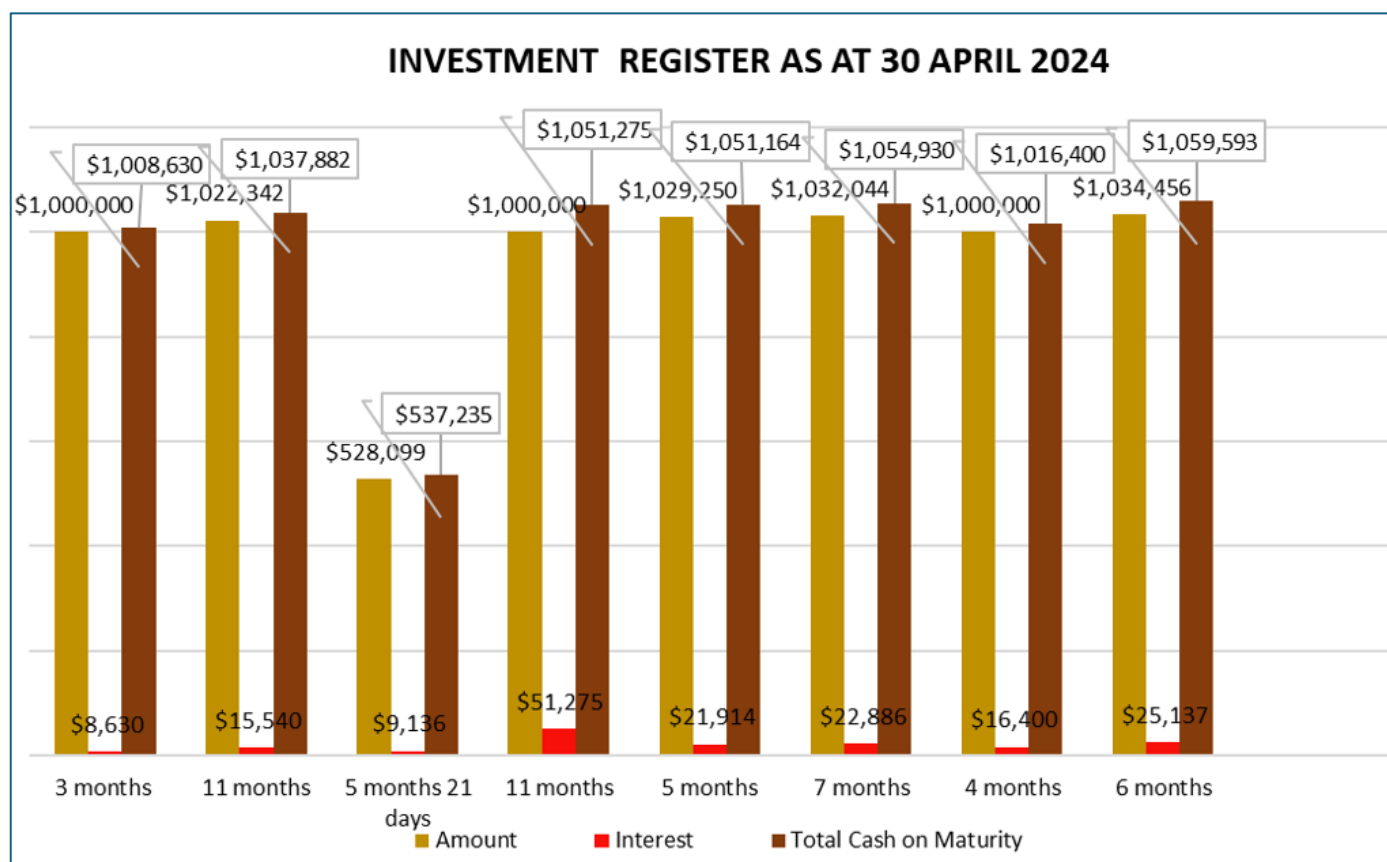
Ordinary Council Meeting
29 May 2024

Attachments

Attachment 10.1 - Investment Register April 2024	2
Attachment 10.2 – Schedule of Payments Made by Employees via Purchasing Cards – 28 March 2024 to 27 April 2024	3
Attachment 10.3 – Shire of Ngaanyatjarraku Annual Report 2022/2023	4
Attachment 11.1 – Operations Report April-May 2024	55
Attachment 11.2 - Environmental Health and Building Services Action Report ...	59
Attachment 12.1 - Payment Listing April 2024	61
Attachment 12.2 - Monthly Financial Report April 2024	62

Attachment 10.1 - Investment Register April 2024

SHIRE OF NGAANYATJARRAKU CASH POSITION AS AT 30 APRIL 2024									
INVESTMENTS									
Amount	AC	Type	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash on Maturity
\$ 1,000,000.00	032108-442181	Reserve	3 months	AA-	Westpac Bank	3.50%	07-May-24	\$ 8,630.14	\$ 1,008,630.14
\$ 1,022,342.19	032108-409680	Reserve	11 months	AA-	Westpac Bank	3.65%	21-May-24	\$ 15,539.60	\$ 1,037,881.79
\$ 528,098.80	035102-810004	Mixed	5 months 21 days	AA-	Westpac Bank	3.65%	09-Jun-24	\$ 9,136.11	\$ 537,234.91
\$ 1,000,000.00	032108-409621	Reserve	11 months	AA-	Westpac Bank	5.57%	21-Jun-24	\$ 51,274.52	\$ 1,051,274.52
\$ 1,029,249.88	032108-442173	Reserve	5 months	AA-	Westpac Bank	5.11%	07-Sep-24	\$ 21,914.45	\$ 1,051,164.33
\$ 1,032,043.84	032108-409672	Reserve	7 months	AA-	Westpac Bank	3.80%	21-Sep-24	\$ 22,885.93	\$ 1,054,929.77
\$ 1,000,000.00	CBA	Reserve	4 months	AA-	Commonwealth Bank	4.92%	24-May-24	\$ 16,400.00	\$ 1,016,400.00
\$ 1,034,455.74	CBA	Reserve	6 months	AA-	Commonwealth Bank	4.86%	27-Sep-24	\$ 25,137.28	\$ 1,059,593.02
\$ 7,646,190.45								\$ 170,918.03	\$ 7,817,108.48
CASH AT BANK									
Account Name						Amount	Interest		
WESTPAC BUSINESS ONE ACCOUNT						\$70,965.60	0% interest		
WESTPAC BUSINESS PREMIUM CASH RESERVE ACCOUNT						\$1,277,154.97	2.95 % interest >\$999,999, 0.01% <\$999,999		
WESTPAC 31 DAY NOTICE ACCOUNT						\$835,037.27	4.6% - funds on hold and 2.35% on notice		
Total Cash at Bank						\$ 2,183,157.84			
TOTAL CASH & INVESTMENTS						\$ 9,829,348.29			



Attachment 10.2 – Schedule of Payments Made by Employees via Purchasing Cards – 28 March 2024 to 27 April 2024

Shire of Ngaanyatjaraku

Payments by Employees via Purchasing Cards

28 March 2024 - 27 April 2024

Credit Cards

Date	Description	Value	Card Id
4-Apr-24	Credit card topup	-\$1,000.00	OM130524-1
4-Apr-24	Tyrepower Alice Springs	\$915.00	OM130424-2
5-Apr-24	Fuel	\$88.67	OM130524-3
8-Apr-24	Fuel	\$233.60	OM130524-4
8-Apr-24	Taxi	\$135.00	OM130524-5
28-Apr-24	Westpac card fee	\$10.00	OM130524-6
28-Mar-24	Qantas	\$562.49	CEO130524-1
28-Mar-24	Virgin	\$562.49	CEO130524-2
2-Apr-24	Qantas	\$315.97	CEO130524-3
2-Apr-24	Qantas	\$55.58	CEO130524-4
2-Apr-24	Qantas	\$72.01	CEO130524-5
2-Apr-24	Qantas	\$72.01	CEO130524-6
2-Apr-24	Qantas	\$99.00	CEO130524-7
2-Apr-24	Qantas	\$99.00	CEO130524-8
2-Apr-24	Starlink	\$139.00	CEO130524-9
3-Apr-24	Ayers Rock Resort	\$585.22	CEO130524-10
3-Apr-24	Qantas	\$103.54	CEO130524-11
3-Apr-24	Qantas	\$103.54	CEO130524-12
3-Apr-24	Virgin	\$351.00	CEO130524-13
4-Apr-24	Credit card topup	-\$5,000.00	CEO130524-14
16-Apr-24	Qantas	\$1,174.82	CEO130524-15
16-Apr-24	Qantas	\$1,245.00	CEO130524-16
16-Apr-24	Qantas	\$1,245.00	CEO130524-17
17-Apr-24	Uber	\$28.42	CEO130524-18
17-Apr-24	Qantas	\$347.02	CEO130524-19
17-Apr-24	Qantas	\$495.20	CEO130524-20
18-Apr-24	JB Hi	\$290.00	CEO130524-21
19-Apr-24	Taxi	\$32.66	CEO130524-22
19-Apr-24	Uber	\$16.74	CEO130524-23
19-Apr-24	Uber	\$27.55	CEO130524-24
19-Apr-24	Qantas	\$347.02	CEO130524-25
19-Apr-24	Qantas	\$347.02	CEO130524-26
22-Apr-24	ALGA	\$1,220.00	CEO130524-27
22-Apr-24	ALGA	\$1,220.00	CEO130524-28
22-Apr-24	Qantas	\$525.80	CEO130524-29
24-Apr-24	Fuel	\$156.32	CEO130524-30
24-Apr-24	Fuel	\$143.88	CEO130524-31
24-Apr-24	Fuel	\$97.01	CEO130524-32
26-Apr-24	Qantas	-\$373.71	CEO130524-33
26-Apr-24	Qantas	-\$3.40	CEO130524-34
26-Apr-24	Starlink	\$374.00	CEO130524-35
28-Apr-24	Westpac card fee	\$10.00	CEO130524-36
	Total	\$7,469.47	

Annual Report

2022-2023



Shire of **Ngaanyatjarraku**
ON A JOURNEY



What is the Annual Report?

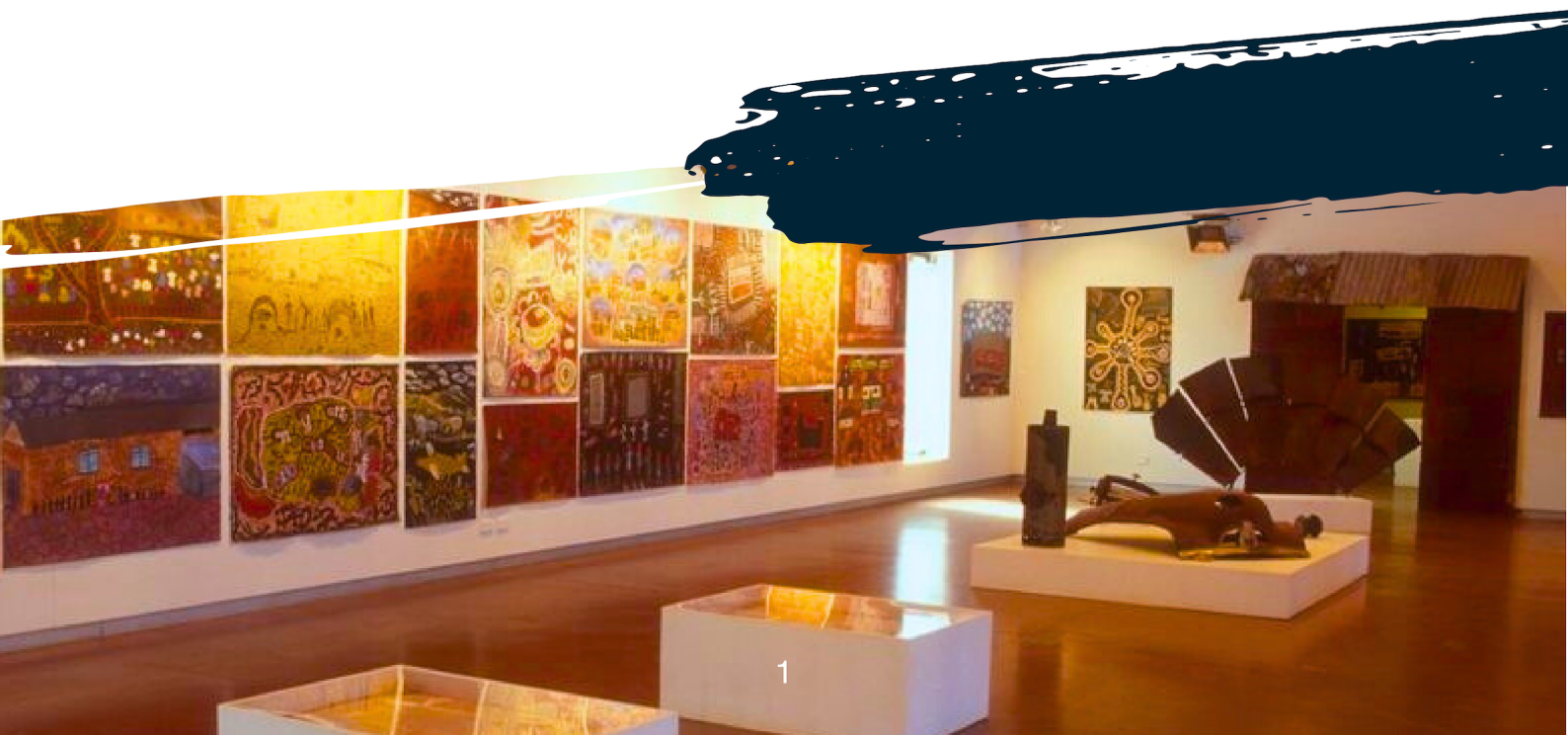
As required by the Local Government Act 1995 and associated regulations, the Annual Report for 2022-23 provides an overview of the operations, activities and major projects undertaken by the Shire for that period, and includes major initiatives proposed to commence or to continue in the next financial year.

The performance of the Council is assessed against the Vision, Mission, Strategic Goals, Outcomes and Strategies as set out in the Shire of Ngaanyatjaraku's Plan for the Future: Strategic Community Plan and Corporate Business Plan 2021-2031. These plans provide strategic focus for elected members and the organisation and affirm our commitments to the community.

Acknowledgement of Country

The Shire of Ngaanyatjaraku acknowledges the traditional owners of the land where we work and live. We pay respect to the Elders, past, present and emerging for their custodianship of this land and acknowledge the unique and enduring relationship that exists between them and their land.

We recognise the importance of preserving and celebrating the rich cultural heritage of the traditional custodians. We commit to fostering a spirit of reconciliation, mutual respect and understanding and will continue to walk together in the spirit of unity and harmony, acknowledging the past and working towards a shared future.



Contents

President's Report 3

Chief Executive Officer's Report 4

About Council 5

Elected Members
Councillor Training
Councillor Meeting Attendance
Elected Member Remuneration

Shire of Ngaanyatjaraku Snapshot 6

2022/2023 Year in Review 7

Theme Area: Our People
Theme Area: Our Land
Theme Area: Our Leadership

Statutory Reporting 12

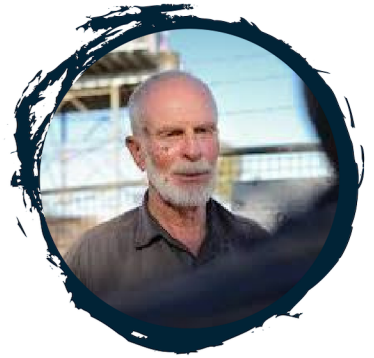
Compliance
Risk Management
Disability Access and Inclusion
Employee Remuneration

Financial Statements 15

Financial Report
Independent Audit Report

President's Report

I am delighted to present the Shire of Ngaanyatjaraku 2022/2023 Annual Report. This report reflects our collective efforts, accomplishments, and ongoing commitment to the well-being and progress of the Indigenous communities within the Shire.



The Shire has been dedicated to fulfilling the community's aspirations outlined in our Plan for the Future 2021-2031. Council's primary emphasis remains on delivering financially sustainable services and infrastructure while fostering opportunities to achieve the objectives set out in the Plan. This year the Shire has made significant progress towards aligning with its strategic objectives and achieving our key actions.

Looking back on the preceding year, we have accomplished notable milestones, such as the gaining of competitive grants to complete significant road improvement projects, improved waste management services for the community, delivery of youth engagement programs and upgrading of community facilities.

The rising costs of goods and services has impacted virtually every sector of the economy, and the Shire is not exempt from this trend. Despite ongoing challenges posed by inflation, Council, through prudent financial management, successfully achieved a budget surplus while maintaining excellent service delivery to our community.

As the reporting period came to a close, we bid farewell to Chief Executive Officer, Kevin Hannagan. Kevin has taken on the many unique challenges faced by our community, leaving the Shire in a much more sustainable and robust environment than when he arrived. We extend our best wishes for a long and joyful retirement to him.

I extend my sincere gratitude to our dedicated service providers, community leaders, residents and all those who contribute to our community. Your commitment and collaboration are instrumental in making our community a great place to live and work.

I also extend my appreciation to my fellow Councillors, the Chief Executive Officer and all staff members for their diligent efforts and commitment throughout the past year.

To the Shire of Ngaanyatjaraku community, we look forward to the ongoing collaboration with you in 2023-2024.

**Cr. John Damian McLean, President
Shire of Ngaanyatjaraku**





Chief Executive Officer's Report



I am proud to present the 2022/2023 Annual Report for the Shire of Ngaanyatjaraku.

The Annual Report provides an overview of the Shire's highlights, challenges, strategic initiatives and achievements made throughout the year.

I joined the Shire in August 2022 in the role General Manager Operations and transitioned into the role of Chief Executive Officer at the conclusion of this reporting period. I feel privileged to have been involved in some significant projects during the 2022-2023 year.

Planning for the future of an area as vast and diverse as Ngaanyatjaraku is a substantial undertaking. Our Plan for the Future lays out a vision that reflects the shared aspirations of our community and establishes a pathway to capitalise on emerging opportunities, address local challenges and promote prosperity for everyone in our community.

The Plan outlines the major projects identified by Council as priorities for the future and this year the Shire has accomplished some key initiatives set out in the Plan. These projects are essential to the economic and social well-being of our community. Initiatives include significant road improvements on Great Central Road, Irrunytju Road and Papulankutja Road, improvements to Council's waste management to include a regular rubbish service for residents, improvements to the youth drop-in centre and youth engagement initiatives, and workforce planning.

The Shire continued to work closely with State and Federal Government agencies, our traditional partner, Ngaanyatjarra Council (Aboriginal Corporation) and other key stakeholders to deliver services across the Ngaanyatjarra Lands. Partnerships are particularly important in the Shire of Ngaanyatjaraku being a remote community with resource constraints, financial limitations, a lack of infrastructure, and scarce human resources. The Shire has proactively sought collaborative partnerships throughout 2022-2023 and I look forward to what the next 12 months will bring working together with our new partners.

I would like to take this opportunity to acknowledge former Chief Executive Officer Kevin Hannagan for his management of the Shire prior to my commencement and wish him well in the future.

I would like to extend my appreciation to Shire President, (John) Damian McLean, and Councillors for their hard work and dedication over the past year and the contributions made to our community. Thank you also to the Shire of Ngaanyatjaraku staff for their continued efforts throughout 2022-2023.

**David Mosel, Chief Executive Officer
Shire of Ngaanyatjaraku**

About Council

Elected Members

During the 2022-2023 reporting period, the Shire of Ngaanyatjaraku Council consisted of seven elected members, with six representing the local Aboriginal community.

Elected members for the 2022-2023 reporting period were President (John) Damian McLean, Deputy President Preston Thomas, Councillor Debra Frazer, Councillor Joylene Frazer, Councillor Andrew Jones, Councillor Julie Porter and Councillor Lalla West. Councillors are elected for a four-year term, with half of their terms expiring every two years.

Councillor Training

All Councillors have completed their training requirement for 2022-2023. The Elected Members professional development register is posted on the Shire website.

Councillor Meeting Attendance

Council is the decision-making body of the Shire and usually meets on the last Wednesday of every month, at 1pm. The number of Council meetings held during the year ended June 30, 2023 and the numbers of those meetings attended by each Elected Member is as follows:

Councillor	2022/2023 Meeting Dates															
	27/07	31/08	31/08	28/09	26/10	26/10	30/11	21/12	22/02	22/02	22/02	29/03	26/04	31/05	31/05	28/06
	OMC	OMC	ARC	OMC	OMC	ARC	OMC	OMC	ARC	AGM	OMC	OMC	OMC	OMC	ARC	OMC
Cr J McLean	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X
Cr D Frazer	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X
Cr J Frazer	X	A	A	-	A	A	LA	A	X	X	X	X	X	X	X	X
Cr A Jones	X	X	X	-	X	X	A	X	X	X	X	X	X	X	X	X
Cr J Porter	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X
Cr P Thomas	X	A	A	-	X	X	X	A	X	X	X	X	X	X	X	X
Cr L West	X	X	X	-	X	X	X	X	A	A	A	LA	LA	LA	LA	A

Legend - X: Attendance, A: Apology, LA: Leave of Absence, OMC: Ordinary Meeting of Council, ARC: Audit and Risk Committee, AGM: Annual General Meeting

Elected Member Remuneration

During 2022/2023 the following payments were made to Elected Members:

Councillor	Elected Member Remuneration 2022/2023								
	Position	President's Allowance	Deputy President's Allowance	Meeting Attendance Fees	Childcare Expenses	Other Expenses	ICT Expenses	Travel and Accommodation Expenses	Total
Cr J McLean	President	\$6,000	-	\$5,240	-	-	-	-	\$11,240
Cr D Frazer	Councillor	-	-	\$2,860	-	-	-	-	\$2,860
Cr J Frazer	Councillor	-	-	\$1,900	-	-	-	-	\$1,900
Cr A Jones	Councillor	-	-	\$2,620	-	-	-	-	\$2,620
Cr J Porter	Councillor	-	-	\$2,860	-	-	-	-	\$2,860
Cr P Thomas	Deputy President	-	\$1,500	\$2,260	-	-	-	\$2,893	\$6,653
Cr L West	Councillor	-	-	\$1,420	-	-	-	-	\$1,420

Shire Snapshot

The Shire of Ngaanyatjaraku forms part of the Goldfields-Esperance region, situated in the south-eastern corner of Western Australia. The region is the largest in Western Australia with an expansive land mass of 771,276 square kilometres.

The Shire is located in the Ngaanyatjarra Lands in the north-eastern area of the region approximately 1,542 kilometres from Perth. It is situated in the vast Central Desert and constitutes one of the most remote areas of Australia.

The population of the Shire is younger than the Western Australian average with the median age of the population being 30 years. The estimated population is 1,358 and this is dispersed across 159,948 square kilometres, resulting in a very low population density of 0.008 persons per square kilometre. The Shire is sparsely populated but home to many remote communities with deep traditional cultural connections to country. Ngaanyatjarra Lands is an Indigenous protected area and home to the Ngaanyatjarra, Pintupi and Pitjanjatjara people.

The Shire is responsible for the provision of mainstream local government and delivery of services to the communities and visitors within its boundaries. The sheer size of the Shire, together with the distances between communities and the low-density population, impact on how key services such as health and education are delivered.

The Shire's main township is Warburton, which is also the largest of the 10 Indigenous communities within the Shire. Warburton is positioned 1,542kms north-east of Perth, 560kms of gravel road north-east of Laverton, 750kms north-east of Kalgoorlie and 1,050kms south-west of Alice Springs. The Shire Offices are located in the Tjulyuru Cultural and Civic Centre in Warburton.

Other remote communities include Papulankutja (Blackstone), Mantamaru (Jameson), Karliwara (Patjarr), Tjirrkarli, Tjukurla, Wanarn, Milyirrtjarra (Warburton), Warakurna (and Giles Weather Station), Irrunytju (Wingelina) and Kanpa. These communities are all serviced by ancillary medical services, community schools, community support services and a variety of recreation facilities.

Mining exploration is a major activity in the Shire as well as art, cultural and adventure tourism supported by the Great Central Road. The unique geography and cultural significance of the Shire contribute to its distinctive character within the broader Western Australian landscape. The Ngaanyatjarra Lands attract visitors from across the globe seeking a unique cultural and extended outback driving experience.



Land Mass
159,948 kms



Distance from Perth
1,542 kms



Population
1,358 people



Aboriginal Population
1,135 people (83.6%)



Population Density
0.008 people per km²



Median Age
30 years



Private Dwellings
599



2022-2023 Year in Review

Plan for the Future 2021-2031

The following three key strategic objectives have been set out within the Shire of Ngaanyatjaraku Plan for the Future 2021-2031 to direct services to the community.

Our People

Looking after our people – our communities are healthy, happy and informed.

- Support and facilitate community involvement and participation opportunities.
- Advocate for adequate health and emergency services provision.
- Ensure appropriate water supply for Warburton.
- Ensure appropriate regulatory health and waste services provision with funding.
- Support education opportunities and advocate for appropriate education services.
- Advocate for adequate telecommunication infrastructure and services.

Our Land

Looking after our land – which we all depend upon to keep good for our children and grandchildren.

- Help preserve, enhance and enjoy our land.
- Support appropriate tourism and visitor attraction initiatives.
- Effective management and planning of road infrastructure.
- Maintain Shire owned buildings and facilities.
- Appropriate service delivery.
- Ensure good community facilities.

Our Leadership

Showing the way for our communities – doing the right things to look after our people and land.

- Provide strategic leadership and good governance.
- Advocate on behalf of our communities.
- Maintain corporate governance, responsibility and accountability.
- Provide a good place to work.

2022-2023 has seen the delivery of a number of key achievements toward attaining the goals, outcomes and strategies set out in the Shire's Plan for the Future 2021-2031.

Highlights for 2022-2023 include:

Our People

Youth Engagement

The Shire is committed to supporting local young people and recognises the importance of considering their diverse needs when investing in facilities and services within the community.

This year the youth drop-in facility upgrade was completed. The Shire was successful in obtaining a grant of \$10,000 provided by the Stronger Communities program to complete the works. The upgrade included new security screens for all windows and painting the inside walls and floors. The Shire also purchased a new pool table and furniture to fit out the improved space.

The Shire continues to receive an annual grant of \$50,000 from the Department of Local Government, Sport and Cultural Industries to assist with the delivery of the school holiday program and other youth activities. A successful summer school holiday program was delivered in Warburton this year as a result of this

support. This three-year program funding provides the opportunity to deliver a structured sport and nutrition program to engage young people during the school holiday period. The program was well attended with a total of 1,721 participants over the 8-week program.

Sport and Recreation Plan

The Shire remains committed to implementing the Sport and Recreation Plan 2021-2031. Despite facing staffing challenges that affected the delivery of activities in the second year of the plan, noteworthy advancements were made.

To increase opportunity for local young people to participate in organised sport, the Shire provided support and assistance to the Ngaanyatjarra Lands Sports Competition to facilitate football and softball activities in 2022-2023. Sporting opportunities delivered in 2022-2023 included the Hoops 4 Health basketball program, Warburton Tigers softball team and the Bike Awareness program in partnership with Shenton College.



Our Land

Warburton Concept Plan

In September the Shire's Warburton Concept Plan was completed by external consultants to guide action for a cultural trail to be developed in close collaboration and co-design with the Warburton community to boost tourism, employment and cultural protection.

Many opportunities were identified throughout the process of developing the plan however, it was noted that a complete precinct upgrade would be cost prohibitive and targeted small scale projects (such as a cultural walk trail) may be more attractive to co-funding opportunities.

Council endorsed the implementation of a Project Steering Committee for the Warburton Concept Plan in January to drive the Warburton Concept Plan to fruition. The foundation work has been laid in 2022-2023 to explore new opportunities in this space.

Management of Road Infrastructure

A total of \$8,708,779 was expended during the 2022-2023 financial year on capital works projects, with \$4,821,931 of this being external funding received to subsidise these costs.

Major road projects included re-sheeting construction work, formation widening and installation of some culverts on Great Central Road, Irrunytju Road and Papulankutja Road.

The upgrade works will improve road safety for the communities and boost economic opportunity through linkage between Western Australia and the Easter States. As a result, these roads are more comfortable to drive and better able to handle everyday traffic. The upgrade works will be focused on all weather access, ensuring that remote communities have more reliable year-round connections to the services and opportunities that they need.

Renaming of Blacks Lookout

The Shire resolved to change the name of Blacks Lookout to the local historical name of Ngirntaka Point at its ordinary council meeting on October 26, 2022.

The process of renaming the lookout was initiated when the Western Australian Land Information Authority, operating as Landgate, contacted the Shire to advise of the risk of a derogatory nature in the current name of Blacks Lookout and sought to revoke the naming.

The Shire has a deep understanding and respect of the historical significance of lands within our regional boundaries to Indigenous people and this understanding informs our approach to collaboratively work with the local community on issues, including the renaming of the lookout.

Building and Development

Investment has increased in the community with 19 building licence applications submitted to Council in the 2022-2023 reporting period.



Our Leadership

Strategic Planning

The Shire has made significant progress during the 2022-2023 financial year toward attaining the goals, outcomes and strategies set out in the Shire's Plan for the Future 2021-2031.

During 2022-2023 a review was undertaken of the Shire's Plan for the Future to ensure it continued to be responsive to the emerging needs of the community. The reviewed plan was adopted in May 2023. The Shire sought feedback from our community on their visions and aspirations for the Shire as part of the major review and results indicated that there was a desire for increased social services within the community. While the Shire is not positioned to deliver these services inhouse, the Shire has been proactive in seeking and sustaining partnerships with external service providers and organisations to enhance opportunity for services and resources within the community.

Amidst a challenging and unpredictable year, the Shire has been working hard to refocus on our strategic objectives and maximise our impact for the community.

Partnerships and Collaborations

The Shire continued to work closely with State and Federal Government agencies, our traditional partner, Ngaanyatjarra Council (Aboriginal Corporation) and other key stakeholders to deliver services across the Ngaanyatjarra Lands.

In 2022-2023, the Shire continued its membership with the Goldfields Voluntary Regional Organisation of Councils (GVROC) to advocate for improvements for the Goldfields-Esperance Region. This year there was a focus on taking collaborative action to influence decision makers to support improvements in accessing services, improving housing conditions, advocating for support with community safety at the regional level and development of key infrastructure.

Shire officers continue to represent Ngaanyatjarraku on many regional development groups to advocate for services and opportunities for our community. This includes Goldfields Volunteer Regional Organisation of Councils, Northern Goldfields Working Group, Northern Goldfields Economic Co-ordination Group, Outback Highway Development Council, Outback Way Governance Group, Regional Road Group and Ngaanyatjarra Council (Aboriginal Corporation).

Promoting our Shire

The Shire's website continues to be an important source of information about the Shire and its services. In 2022-2023 the Shire launched a new website platform to make accessing information about the Shire more user friendly and accessible.

The Shire engaged Market Creations to assist with media and public relations in 2022-2023 including management of the website to provide an overall approach for the promotion of the Shire's objectives as identified in its Plan for the Future. The service allows the Shire to better communicate and engage with the community and visitors to Ngaanyatjarraku.

Facebook engagement increased in 2022-2023 with 392 people following the page and an organic reach of 13,946. Followers are predominantly from outside of the community.

Policies

The policy review process is intended to ensure the Shire's policies are relevant to operational and legislative requirements.

The reviewed and amended policies are presented to Council for endorsement and the individual policy documents are then made available on the Shire's website.

The following policies were reviewed in 2022-2023:

- Policy 2.1 – Purchasing Policy
- Policy 3.1 – Senior Employees Policy
- Policy 3.2 – Appointment of Acting CEO
- Policy 3.6 – Expenses Policy

Workforce Planning

The Workforce Plan 2022-2026 is the Shire's four-year 'people plan' that ensures the organisation has the right people, in the right positions, at the right time for the right cost. It seeks to provide the best opportunity for achieving the Shire's Strategic Community Plan aspirations and Corporate Business Plan projects.

This year the Shire invested in two additional maintenance staff to ensure provision of appropriate service to the community.

Financial Management

Cost of living and inflationary pressures within Western Australia has affected almost all parts of the economy this year, and the Shire is no exception. The costs are also intensified in the Shire due to the remote location.

The extremely low rate base of the Shire results in high reliance on external funding however, grant funding levels not keeping pace with inflation. Despite these pressures, Council was able to deliver a well-balanced budget but through sound financial management.

Key components of the 2022-2023 budget included investment in roads, community facility maintenance and additional maintenance staff for increased service delivery.

Warburton Bushfire Brigade

The Ngaanyatjarra Lands are classified as a bushfire-prone area by the Department of Fire and Emergency Services. In response to this, Council approved a draft for consultation Bushfire Brigade Local Law 2023 to support the recently founded Warburton Bushfire Brigade, the first-ever brigade located in the Shire.

The brigade was created for the purpose of strengthening the bushfire response capacity in Warburton. The draft local law will also provide the legal groundwork for the creation and support of future brigades in the Shire.

The Warburton Bushfire Brigade will hold its annual general meetings every March, train cadet members and keep members involved with the organisation. Funding allocations for uniforms, training, and other operating costs were included in the Shire's 2022-2023 midyear budget review provided through the Local Government Grant Scheme.

Vehicle Replacement Program

The Shire replaced two vehicles this reporting period as part of the plant replacement program.

Strategic resource planning is part of the Shire's ongoing commitment to an integrated approach to planning for the District's future.



Statutory Reporting

State Records Compliance

The Shire's Record Keeping Plan was approved by the State Records Commission in October 2021. This five-year plan details the goals and strategies for record keeping within the Shire and demonstrates the Shire's commitment to accurate and compliant record keeping practices in accordance with the State Records Act 2000.

Under section 60 of the State Records Act, the State Records Commission monitors the operation of and compliance with the Act and it is a requirement for every local government to comply with the Commission's Standard 2, Principle 6 in an appropriate section within its Annual Report. Accordingly, the Shire reports as follows:

1. The Shire accesses an on-line record keeping training program that allows staff to familiarise themselves with and be aware of their record keeping responsibilities, ensuring that the record keeping system is being operated in accordance with the Shire's Record Keeping Plan.
2. The efficiency and effectiveness of the record keeping training program is reviewed on an ongoing basis and subsequently actioned to ensure its currency and relevance.
3. The Shire's record keeping induction program is continually improving to ensure employee roles and responsibilities are promoted in accordance and compliance with the Shire's Record Keeping Plan.

The Shire's Record Keeping Plan is available on the website www.ngaanyatjarraku.wa.gov.au.

Freedom of Information

Pursuant to the Freedom of Information Act 1992, s.96 and s.97, the Shire is required to publish an information statement detailing the process of applying for information under the Act as well as information that the Shire provides outside of the Act.

The Shire's Freedom of Information Statement is available on the Shire website <https://www.ngaanyatjarraku.wa.gov.au/freedom-of-information.aspx>. The Freedom of Information Act 1992 and associated regulations are available on the State Law Publisher website at www.slp.wa.gov.au where a copy of the legislation is available. Information can also be found on the Freedom of Information Commissioner's website <http://foi.wa.gov.au/>.

During the 2022-2023 financial year there were no Freedom of Information applications received or processed by the Shire.

Register of Complaints

Pursuant to s.5.121 of the Local Government Act 1995, a compliance register has been maintained. No complaints were recorded in the 2022-2023 financial year, therefore no action was required to deal with complaints.



Disability Access and Inclusion

The Shire's Disability Access and Inclusion Plan (DAIP) 2019-2022 acts as a framework for the implementation of strategies to ensure people with disability are supported to have the same opportunities as others to access services, facilities and information.

In accordance with the Disability Service Act 1993 s.29, the Shire reports that progress was made in 2022-2023 toward the outcomes of the DAIP:

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.
2. People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority.
3. People with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disability receive the same level and quality of service from the staff of the relevant public authority.
5. People with disability have the same opportunities as other people to make complaints to the relevant public authority.
6. People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority.
7. People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

A review of the DAIP is due to be completed and this will be undertaken during the 2023-2024 reporting period to ensure it meets the requirements of the Disability Services Act 1993.

Payment to Employees

Employee Salary In accordance with the Local Government (Administration) Regulations 19B (2)(b), the Shire of Ngaanyatjaraku is required to disclose in bands of \$10,000 the number of employees entitled to an annual salary package of \$130,000 or more.

Salary Range	Number of Employees
\$180,000 - \$189,999	1
\$190,000 - \$199,999	3
\$200,000 - \$209,000	1
\$240,000 - \$249,999	1

Chief Executive Officer Remuneration

In accordance with the Local Government (Administration) Regulations 1996, Regulation 19B (2)(e) the remuneration provided to the CEO during the financial year was \$249,640.70.

Competitive Neutrality

The Shire of Ngaanyatjaraku is classified as a Category 1 Local Government under the National Competition Policy. This principle deals with ensuring that government business operations have no advantage or disadvantage in comparison with the private sector.

The policy dictates that competitive neutrality should apply to all business activities which generate a user pays income of over \$200,000 unless it can be shown that it is not in the public interest. In this regard, no significant new business activities for the purposes of competitive neutrality were initiated or considered during 2022-2023 and no noncompliance allegations were made.

Structural Review of Public Monopolies

In relation to Structural Review of Public Monopolies the Shire of Ngaanyatjaraku discloses the following:

- 1. Structural reform principles have been considered but not been applied to any activities in the 2022/2023 reporting period.
- 2. As no structural reform has been applied to any activities, the review requirements of principle SR.3 of Clause 7 of the Competition Policy Statement have not been undertaken.

Legislation Review

The Shire of Ngaanyatjaraku has one local law, being the Bush Fires Brigade Local Law 2023, which may or may not conflict with the Competition Principles Agreement.

Local laws are reviewed to ensure compliance with the reporting requirements, Section 3.16 of the Local Government Act 1995 requires that all of the local laws of a Local Government must be reviewed within an eight-year period after their commencement to determine if they should remain unchanged or be repealed or amended.

Capital Grants, Subsidies and Contributions

Capital grants, subsidies and contributions for replacing and renewing assets received by the Shire of Ngaanyatjaraku during the 2022-2023 reporting period, as well as the preceding two reporting periods:

2022/2023	2021/2022	2020/2021
\$8,415,623	\$6,608,691	\$5,949,564





Financial Statements

For the period ending 30 June 2023

SHIRE OF NGAANYATJARRAKU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	33

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

The Shire of Ngaanyatjarraku - On a journey

Our Land - Looking after our Land

Our People - Looking after our People

Leadership - Showing the way for our Community

Principal place of business:

Great Central Road

Warburton Aboriginal Community

Western Australia

**SHIRE OF NGAANYATJARRAKU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Ngaanyatjarraku has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 12 day of April 2024



Chief Executive Officer

DAVID MOSEL

Name of Chief Executive Officer



SHIRE OF NGAANYATJARRAKU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),19	406,777	238,093	227,544
Grants, subsidies and contributions	2(a)	8,415,623	3,853,545	6,608,691
Fees and charges	2(a)	851,176	515,490	612,136
Interest revenue	2(a)	351,589	218,745	23,159
Other revenue	2(a)	44,367	940	274,053
		10,069,532	4,826,813	7,745,583
Expenses				
Employee costs	2(b)	(2,206,515)	(2,824,415)	(2,083,440)
Materials and contracts		(1,935,828)	(2,689,888)	(1,625,724)
Utility charges		(22,506)	(74,400)	(45,244)
Depreciation		(2,216,304)	(1,844,685)	(1,822,333)
Insurance		(160,866)	(138,282)	(131,413)
Other expenditure	2(b)	(119,932)	(60,150)	(52,092)
		(6,661,951)	(7,631,820)	(5,760,246)
		3,407,581	(2,805,007)	1,985,337
Capital grants, subsidies and contributions	2(a)	3,569,602	3,684,173	4,066,023
Profit on asset disposals		39,619	5,000	76,471
Loss on asset disposals		0	0	(7,226)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,844	0	1,998
		3,611,065	3,689,173	4,137,266
Net result for the period		7,018,646	884,166	6,122,603
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	61,821,319	0	5,901,486
Total other comprehensive income for the period	13	61,821,319	0	5,901,486
Total comprehensive income for the period		68,839,965	884,166	12,024,089

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



SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	14,448,090	2,210,100
Trade and other receivables	5	48,942	619,300
Other financial assets	4(a)	515,013	9,077,576
Inventories	6	25,107	46,299
TOTAL CURRENT ASSETS		15,037,152	11,953,275
NON-CURRENT ASSETS			
Other financial assets	4(b)	40,745	38,901
Property, plant and equipment	7	12,988,342	13,143,681
Infrastructure	8	175,873,123	110,474,172
TOTAL NON-CURRENT ASSETS		188,902,210	123,656,754
TOTAL ASSETS		203,939,362	135,610,029
CURRENT LIABILITIES			
Trade and other payables	10	391,826	440,447
Other liabilities	11	496,792	952,376
Employee related provisions	12	288,678	272,201
TOTAL CURRENT LIABILITIES		1,177,296	1,665,024
NON-CURRENT LIABILITIES			
Employee related provisions	12	647	23,551
TOTAL NON-CURRENT LIABILITIES		647	23,551
TOTAL LIABILITIES		1,177,943	1,688,575
NET ASSETS		202,761,419	133,921,454
EQUITY			
Retained surplus		73,691,780	69,175,165
Reserve accounts	21	8,079,247	5,577,216
Revaluation surplus	13	120,990,392	59,169,073
TOTAL EQUITY		202,761,419	133,921,454

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



SHIRE OF NGAANYATJARRAKU
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		63,767,642	4,862,136	53,267,587	121,897,365
Comprehensive income for the period					
Net result for the period		6,122,603	0	0	6,122,603
Other comprehensive income for the period	13	0	0	5,901,486	5,901,486
Total comprehensive income for the period		6,122,603	0	5,901,486	12,024,089
Transfers to reserve accounts	21	(715,080)	715,080	0	0
Balance as at 30 June 2022		69,175,165	5,577,216	59,169,073	133,921,454
Comprehensive income for the period					
Net result for the period		7,018,646	0	0	7,018,646
Other comprehensive income for the period	13	0	0	61,821,319	61,821,319
Total comprehensive income for the period		7,018,646	0	61,821,319	68,839,965
Transfers to reserve accounts	21	(2,502,031)	2,502,031	0	0
Balance as at 30 June 2023		73,691,780	8,079,247	120,990,392	202,761,419

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



SHIRE OF NGAANYATJARRAKU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		419,731	215,509
Grants, subsidies and contributions		8,516,225	5,521,615
Fees and charges		851,176	612,136
Interest revenue		351,589	23,159
Goods and services tax received		730,154	742,294
Other revenue		44,367	274,053
		10,913,242	7,388,766
Payments			
Employee costs		(2,164,018)	(2,031,215)
Materials and contracts		(2,006,436)	(1,590,794)
Utility charges		(22,506)	(45,244)
Insurance paid		(160,866)	(131,413)
Goods and services tax paid		(734,681)	(769,495)
Other expenditure		(119,932)	(52,092)
		(5,208,439)	(4,620,253)
Net cash provided by (used in) operating activities		5,704,803	2,768,513
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(216,460)	(184,821)
Payments for construction of infrastructure	8(a)	(5,424,109)	(5,508,755)
Capital grants, subsidies and contributions		3,569,602	4,066,023
Proceeds for financial assets at amortised cost		8,562,563	(9,077,576)
Proceeds from sale of property, plant & equipment		41,591	86,818
Net cash provided by (used in) investing activities		6,533,187	(10,618,311)
Net increase (decrease) in cash held		12,237,990	(7,849,798)
Cash at beginning of year		2,210,100	10,059,898
Cash and cash equivalents at the end of the year		14,448,090	2,210,100

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



SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2,023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	19	405,797	237,113	226,564
Rates excluding general rates	19	980	980	980
Grants, subsidies and contributions		8,415,623	3,853,545	6,608,691
Fees and charges		851,176	515,490	612,136
Interest revenue		351,589	218,745	23,159
Other revenue		44,367	940	274,053
Profit on asset disposals		39,619	5,000	76,471
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,844	0	1,998
		10,110,995	4,831,813	7,824,052
Expenditure from operating activities				
Employee costs		(2,206,515)	(2,824,415)	(2,083,440)
Materials and contracts		(1,935,828)	(2,689,888)	(1,625,724)
Utility charges		(22,506)	(74,400)	(45,244)
Depreciation		(2,216,304)	(1,844,685)	(1,822,333)
Insurance		(160,866)	(138,282)	(131,413)
Other expenditure		(119,932)	(60,150)	(52,092)
Loss on asset disposals		0	0	(7,226)
		(6,661,951)	(7,631,820)	(5,767,472)
Non-cash amounts excluded from operating activities	20(a)	2,151,937	1,839,685	1,760,850
Amount attributable to operating activities		5,600,981	(960,322)	3,817,430
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,569,602	3,684,173	4,066,023
Proceeds from disposal of assets		41,591	35,000	86,818
		3,611,193	3,719,173	4,152,841
Outflows from investing activities				
Purchase of property, plant and equipment	7(a)	(216,460)	(1,223,000)	(184,821)
Purchase and construction of infrastructure	8(a)	(5,424,109)	(5,081,569)	(5,508,755)
		(5,640,569)	(6,304,569)	(5,693,576)
Amount attributable to investing activities		(2,029,376)	(2,585,396)	(1,540,735)
FINANCING ACTIVITIES				
Outflows from financing activities				
Transfers to reserve accounts	21	(2,502,031)	(1,309,360)	(715,080)
		(2,502,031)	(1,309,360)	(715,080)
Amount attributable to financing activities		(2,502,031)	(1,309,360)	(715,080)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	20(b)	4,711,035	4,855,078	3,149,420
Amount attributable to operating activities		5,600,981	(960,322)	3,817,430
Amount attributable to investing activities		(2,029,376)	(2,585,396)	(1,540,735)
Amount attributable to financing activities		(2,502,031)	(1,309,360)	(715,080)
Surplus or deficit after imposition of general rates	20(b)	5,780,609	0	4,711,035

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



SHIRE OF NGAANYATJARRAKU
FOR THE YEAR ENDED 30 JUNE 2023
INDEX OF NOTES TO THE FINANCIAL REPORT

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	13
Note 7	Property, Plant and Equipment	15
Note 8	Infrastructure	17
Note 9	Fixed Assets	19
Note 10	Trade and Other Payables	21
Note 11	Other Liabilities	22
Note 12	Employee Related Provisions	23
Note 13	Revaluation Surplus	24
Note 14	Restrictions Over Financial Assets	25
Note 15	Undrawn Borrowing Facilities and Credit Standby Arrangements	25
Note 16	Related Party Transactions	26
Note 17	Events Occurring After the End of the Reporting Period	28
Note 18	Other Significant Accounting Policies	29
 Information required by legislation		
Note 19	Rating Information	30
Note 20	Determination of Surplus or Deficit	31
Note 21	Reserve accounts	32

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

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

The local government reporting entity

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

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

Initial application of accounting standards

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

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - sale of stock	Retail stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue Recognition

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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	406,777	0	406,777
Grants, subsidies and contributions	1,795,808	0	0	6,619,815	8,415,623
Fees and charges	586,535	0	264,641	0	851,176
Interest revenue	0	0	242	351,347	351,589
Other revenue	2,367	0	465	41,535	44,367
Capital grants, subsidies and contributions	0	3,569,602	0	0	3,569,602
Total	2,384,710	3,569,602	672,125	7,012,697	13,639,134

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	227,544	0	227,544
Grants, subsidies and contributions	1,233,493	0	0	5,375,198	6,608,691
Fees and charges	576,878	0	35,258	0	612,136
Interest revenue	0	0	901	22,258	23,159
Other revenue	0	0	440	273,613	274,053
Capital grants, subsidies and contributions	0	4,066,023	0	0	4,066,023
Total	1,810,371	4,066,023	264,143	5,671,069	11,811,606

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
Interest revenue		
Interest on reserve account funds	214,965	14,790
Trade and other receivables overdue interest	242	901
Other interest revenue	136,381	7,468
	<u>351,589</u>	<u>23,159</u>
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$150.		

The 2023 original budget estimate in relation to:
Charges on instalment plan was \$0.

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	25,600	25,500
	<u>25,600</u>	<u>25,500</u>
Employee Costs		
Employee benefit costs	1,969,956	1,895,343
Other employee costs	236,559	188,097
	<u>2,206,515</u>	<u>2,083,440</u>
Other expenditure		
Sundry expenses	119,932	52,092
	<u>119,932</u>	<u>52,092</u>

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	14,448,090	2,210,100
Total cash and cash equivalents	14,448,090	2,210,100
Held as		
- Unrestricted cash and cash equivalents	6,387,064	1,257,724
- Restricted cash and cash equivalents	8,061,026	952,376
14	14,448,090	2,210,100

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Unrestricted other financial assets at amortised cost
- Restricted other financial assets at amortised cost

	2023	2022
	\$	\$
	515,013	9,077,576
	515,013	9,077,576
	515,013	9,077,576
	515,013	9,077,576
	0	3,500,360
14	515,013	5,577,216
	515,013	9,077,576
	40,745	38,901
	40,745	38,901
	38,901	36,903
	1,844	1,998
	40,745	38,901

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance
Movement attributable to fair value increment
Units in Local Government House Trust - closing balance

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 18 (i)) due to the observable market rates).

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

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables

Trade receivables

GST receivable

Receivables for employee related provisions

Note	2023	2022
	\$	\$
	0	15,588
	17,621	565,268
	28,617	27,201
12	2,704	11,243
	48,942	619,300

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	25,107	46,299
	25,107	46,299
The following movements in inventories occurred during the year:		
Balance at beginning of year	46,299	57,029
Inventories expensed during the year	(30,424)	(24,573)
Additions to inventory	9,232	13,843
Balance at end of year	25,107	46,299

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Buildings - non- specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$		\$	\$	\$
Balance at 1 July 2021	7,086,782	7,086,782	7,219	330,373	7,424,374
Additions	12,185	12,185	68,793	103,843	184,821
Disposals	(4,056)	(4,056)	0	(13,517)	(17,573)
Revaluation increments / (decrements) transferred to revaluation surplus	5,901,486	5,901,486	0	0	5,901,486
Depreciation	(132,395)	(132,395)	(16,420)	(126,435)	(275,250)
Transfers	(272,304)	(272,304)	0	198,127	(74,177)
Balance at 30 June 2022	12,591,698	12,591,698	59,592	492,391	13,143,681
Comprises:					
Gross balance amount at 30 June 2022	12,591,698	12,591,698	256,219	2,302,496	15,150,413
Accumulated depreciation at 30 June 2022	0	0	(196,627)	(1,810,105)	(2,006,732)
Balance at 30 June 2022	12,591,698	12,591,698	59,592	492,391	13,143,681
Additions	0	0	0	216,460	216,460
Disposals	0	0	0	(1,972)	(1,972)
Depreciation	(251,833)	(251,833)	(14,525)	(111,189)	(377,547)
Transfers	0	0	0	7,720	7,720
Balance at 30 June 2023	12,339,865	12,339,865	45,067	603,410	12,988,342
Comprises:					
Gross balance amount at 30 June 2023	12,591,698	12,591,698	256,219	2,474,138	15,322,055
Accumulated depreciation at 30 June 2023	(251,833)	(251,833)	(211,152)	(1,870,728)	(2,333,713)
Balance at 30 June 2023	12,339,865	12,339,865	45,067	603,410	12,988,342

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Buildings - non-specialised	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2022	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		N/A	Cost	Not applicable	N/A
Plant and equipment		N/A	Cost	Not applicable	N/A

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Other infrastructure - recreation	Other infrastructure	Total Infrastructure
	\$	\$	\$	\$
Balance at 1 July 2021	106,113,898	130,723	193,972	106,438,593
Additions	5,440,346	0	68,409	5,508,755
Depreciation	(1,533,240)	(2,757)	(11,086)	(1,547,083)
Transfers			73,907	73,907
Balance at 30 June 2022	110,021,004	127,966	325,202	110,474,172
Comprises:				
Gross balance at 30 June 2022	131,025,796	439,872	346,497	131,812,165
Accumulated depreciation at 30 June 2022	(21,004,792)	(311,906)	(21,295)	(21,337,993)
Balance at 30 June 2022	110,021,004	127,966	325,202	110,474,172
Additions	5,309,627	0	114,482	5,424,109
Revaluation increments / (decrements) transferred to revaluation surplus	61,600,658	318,605	(97,944)	61,821,319
Depreciation	(1,825,615)	(2,758)	(10,384)	(1,838,757)
Transfers	0	0	(7,720)	(7,720)
Balance at 30 June 2023	175,105,674	443,813	323,636	175,873,123
Comprises:				
Gross balance at 30 June 2023	235,387,277	621,676	372,964	236,381,917
Accumulated depreciation at 30 June 2023	(60,281,603)	(177,863)	(49,328)	(60,508,794)
Balance at 30 June 2023	175,105,674	443,813	323,636	175,873,123

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Other infrastructure - recreation	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Other infrastructure	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.

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

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	50 years
Furniture and equipment	4 years
Plant and equipment	3 to 7 years
Sealed roads and streets	
- formation	not depreciated
- pavement	8 to 31 years
- seal	
- bituminous seals	3 to 20 years
- asphalt surfaces	3 to 20 years
Gravel roads	
- formation	not depreciated
- pavement	8 to 31 years
- kerb	6 to 14 years
Other infrastructure	20 to 50 years

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

10. TRADE AND OTHER PAYABLES

Current

Sundry creditors

Prepaid rates

Accrued payroll liabilities

Accrued Expenses

Income in Advance

Other payables

2023	2022
\$	\$
147,211	366,383
919	3,553
39,559	39,410
45,664	0
0	30,425
158,473	676
391,826	440,447

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these amounts of trade and other payables are occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

11. OTHER LIABILITIES

Current

Contract liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

Revenue from contracts with customers included as a contract liability at the start of the period

2023	2022
\$	\$
496,792	952,376
496,792	952,376
952,376	1,504,253
496,792	952,376
(952,376)	(1,504,253)
496,792	952,376

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$496,792 (2022: \$952,376)

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

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 18(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

12. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Other employee leave provisions

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2023	2022
	\$	\$
	168,219	173,887
	115,308	92,731
	5,151	5,583
	288,678	272,201
	647	23,551
	647	23,551
	647	23,551
	289,325	295,752

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

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

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

13. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	9,954,056	0	9,954,056	4,052,570	5,901,486	9,954,056
Revaluation surplus - Plant and equipment	190,407	0	190,407	190,407	0	190,407
Revaluation surplus - Infrastructure - roads	49,024,610	61,821,319	110,845,929	49,024,610	0	49,024,610
	59,169,073	61,821,319	120,990,392	53,267,587	5,901,486	59,169,073

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

14. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual \$	2022 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	8,061,026	952,376
- Financial assets at amortised cost	4	515,013	5,577,216
		8,576,039	6,529,592
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	21	8,079,247	5,577,216
Contract liabilities	11	496,792	952,376
Total restricted financial assets		8,576,039	6,529,592

**15. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	30,000	30,000
Credit card balance at balance date	3,945	5,563
Total amount of credit unused	33,945	35,563

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

16. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	6,000	6,000	6,000
President's meeting attendance fees	5,240	7,120	6,340
President's travel and accommodation expenses	0	1,000	0
	11,240	14,120	12,340
Deputy President's annual allowance	1,500	1,500	1,500
Deputy President's meeting attendance fees	2,260	3,480	3,830
Deputy President's travel and accommodation expenses	2,893	500	0
	6,653	5,480	5,330
All other council member's meeting attendance fees	11,660	17,400	14,130
All other council member's travel and accommodation expenses	0	2,500	807
	11,660	19,900	14,937
16(b)	29,553	39,500	32,607

(b) Key Management Personnel (KMP) Compensation

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

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	910,133	722,141
Post-employment benefits	85,983	71,186
Employee - other long-term benefits	49,966	59,119
Council member costs	29,553	32,607
16(a)	1,075,635	885,053

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

16. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2023 Actual	2022 Actual
	\$	\$
Sale of goods and services	43,114	26,978
Purchase of goods and services	83,836	69,675

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 16(a) and 16(b)

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

**SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

17. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire of Ngaanyatjarraku has no subsequent events to report.

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

18. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. RATING INFORMATION

(a) General Rates

		Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
RATE TYPE	Basis of valuation										
Rate Description		\$		\$	\$	\$	\$	\$	\$	\$	\$
Mining Tenaments	Unimproved valuation	0.21	37	1,124,620	236,963	168,834	405,797	236,963	150	237,113	226,564
Total general rates			37	1,124,620	236,963	168,834	405,797	236,963	150	237,113	226,564
Minimum payment		Minimum Payment \$									
Mining Tenaments	Unimproved valuation	245	4	3,775	980	0	980	980	0	980	980
Total minimum payments			4	3,775	980	0	980	980	0	980	980
Total general rates and minimum payments			41	1,128,395	237,943	168,834	406,777	237,943	150	238,093	227,544
Total Rates							406,777			238,093	227,544

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

*Rateable Value at time of raising of rate.

20. DETERMINATION OF SURPLUS OR DEFICIT

| 31

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	312,479	12,044	0	324,523	312,479	0	0	312,479	311,532	947	0	312,479
(b) Development Reserve	4,546,270	2,262,295	0	6,808,565	4,546,270	1,309,360	0	5,855,630	4,093,527	452,743	0	4,546,270
(c) Cultural Centre Reserve	182,448	107,032	0	289,480	182,448	0	0	182,448	122,077	60,371	0	182,448
(d) Strategic Reserve	536,019	120,660	0	656,679	536,019	0	0	536,019	335,000	201,019	0	536,019
	5,577,216	2,502,031	0	8,079,247	5,577,216	1,309,360	0	6,886,576	4,862,136	715,080	0	5,577,216

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

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Employee Entitlement Reserve	Established to fund a portion of future commitments for employee entitlements incurred as a result of employing staff and workers in relation to leave entitlements.
(b) Asset Replacement, Acquisition and Development Reserve	To provide and replace the necessary equipment, furniture, plant, buildings and infrastructure comprising of roads, drains, footpaths and recreational reserves.
(c) Cultural Centre Reserve	To provide for the successful operation of the Cultural Centre as provided for in clause 8.2 of the management deed between the Shire of Ngaanyatjaraku, Warburton Community Incorporated and the Ngaanyatjarra Council (Aboriginal Corporation), transfers to the reserve represent surplus funds from the day to day operations of the Cultural Centre after deducting costs incurred by the Shire.
(d) Strategic Reserve	To provide for the reduction of financial risk of unanticipated events in the occurrence of a natural disaster. To provide for strategic actions in support of identified activities that cannot be funded in the one budget period. To provide for the capacity to take-up unanticipated strategic opportunities.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023

Shire of Ngaanyatjaraku

To the Council of the Shire of Ngaanyatjaraku

Opinion

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

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

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

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Ngaanyatjaraku for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Jordan Langford-Smith
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
19 April 2024



Feedback

If you have a comment or questions about the 2022/2023 Annual Report, here's how to contact us:

In person: Tjulyuru Cultural and Civic Centre
Great Central Road
Warburton Aboriginal Community
Western Australia

Post: PMB 87
Kalgoorlie WA 6430

Phone: (08) 8956 7966

Email: mail@ngaanyatjarraku.wa.gov.au



Shire of **Ngaanyatjarraku**
ON A JOURNEY

Attachment 11.1 – Operations Report April-May 2024

Operations Report – April/May 2024

Status	Subject	Action Taken
Ongoing	Compliance	<p>Electrical testing and tagging of Shire supplied appliances: Completed</p> <ul style="list-style-type: none"> New equipment at Shire secure compound <p>Action: Operations Team to continue progressively testing Shire supplied electrical appliances in all Shire owned/managed properties.</p>
Ongoing	Fleet and Vehicle Management	<p>Vehicles Serviced Toyota Land Cruiser Rego: 1HFB 604. Vehicle tracker and UHF radio installed.</p> <p>Vehicles Repaired Toyota Prado Rego: 1HFB 600. Diff lock being repaired</p> <p>Toyota Prado Rego: 1HLA 156. Drive assist system faulty - Vehicle taken to Kalgoorlie for system repairs, vehicle tracker and UHF radio installation to also be undertaken.</p> <p>Isuzu Rubbish Truck Rego: 1GDT 303. Repairs completed on faulty PTO/hydraulic system and brakes.</p> <p>New Fleet/Vehicles Rubbish Truck – suppliers contacted to discuss Shire's requirements for replacement truck and custom motor body. Some quotes have been received and we are still awaiting more. Once all quotes are received, a review will be undertaken by the relevant stakeholders, and a recommendation made to the CEO.</p> <p>Other The following vehicles/plant have been identified for divestment through public auction via Pickles in Perth:</p> <ul style="list-style-type: none"> Toyota Dyna II 6500 3-tonne tip truck 2002 Ford PJ Ranger Super Cab Chassis XL 4x4 Manual Diesel Utility 2007 Nissan Navara Dual Cab Utility (Manual Diesel) 2010 Isuzu NQR450 Garbage Compactor truck 2014 Trailer - ex Environmental Health Trailer - dual axle tipping <p>Transportation of vehicles/plant from Warburton to Pickles has commenced.</p> <p>Action: Fleet utilisation to be monitored to ensure all vehicles are serviced within manufacturers recommended service intervals. Ad-hoc repairs to be undertaken as necessary.</p>
Ongoing	Property Maintenance	<p>Warburton Playgroup</p> <ul style="list-style-type: none"> Gardening and yard maintenance. <p>104B Fifth Street, Warburton</p> <ul style="list-style-type: none"> Building and plumbing maintenance. <p>152 Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. <p>154 Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. Electrical repairs completed. Internal painting. <p>255A Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance.

		<ul style="list-style-type: none"> Cleaning and removal of rubbish following departure of former Shire employee. <p>255B Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. Cleaning and removal of rubbish following departure of former PlayGroup WA tenant. <p>153 Cultural Centre Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. <p>158 Ninth Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. <p>Action: Operations Team to continue to undertake yard & building maintenance as required</p>
Ongoing	Roads	<p>Construction Works - Breakaway Earthmoving CAP Works Papulankutja Road Upgrade. 10mW x 200mm Compacted Gravel Pavement.</p> <ul style="list-style-type: none"> SLK 73.77 – 77.47 Completed 18/5/2024 <p>Maintenance Works - Breakaway Earthmoving Great Central Road</p> <ul style="list-style-type: none"> SLK 224 – 284 Maintenance grading Completed 23/4/2024 SLK 284 - 379 Maintenance grading Completed 30/4/2024 SLK 341 – 359 Maintenance grading Completed 4/5/2024 SLK 00 – 129 Pavement preservation Completed 7 – 14/5/2024 <p>Mantamaru Road</p> <ul style="list-style-type: none"> SLK 00 - 52 Maintenance grading Completed 18 - 20/4/2024 <p>Irrunytju Access Road</p> <ul style="list-style-type: none"> SLK 00 – 137 Maintenance grading Completed 10 - 19/4/2024 <p>Papulankutja Road</p> <ul style="list-style-type: none"> SLK 247 - 00 Pavement preservation Completed 18/4 - 2/5/2024 <p>Patjarr Access Road</p> <ul style="list-style-type: none"> SLK 00 - 194 Pavement Preservation Completed 4/5 - 14/5/2024 SLK 194 -176 Drains and Batters Completed 21/5/2024
Ongoing	Warburton Sport & Recreation	<p>Activities undertaken during reporting period:</p> <ul style="list-style-type: none"> Assisting in Shire Office Discos held at drop-in centre. Friday Night Footy 'boys night' event held. Trip on country - we went out of community with the youth kids and elders. We dug for Maku (witchetty grubs), had a health yummy lunch and told stories about the wanabi (water snake) on our way home when passing one of the creeks. Kungka Night at art centre - foot soak, facials, demonstration of making fairy floss, nipples, making your own sugar scrub. This activity is to remind our young women of their worth. Closing of the Pool (BBQ) - brain teaser games, art and crafts, running races, dance competition. Engaging with disengaged youth - homework sessions, use of drop in centre facilities, morning tea, lunch provided by school, multiple

		cooking classes, leadership videos and discussions around leadership.
Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <p>Damaged waste bins swapped out at multiple residential properties with 'new' recycled 44-gallon drum waste bins.</p> <p>Non-commercial waste collection scheduled every Wednesday.</p> <p>Action: Operations Team to continue waste collection and disposal</p>

Attachment 11.2 - Environmental Health and Building Services Action Report

EHO's Report May 2024

Date	Subject	Action Taken
	EHO Orientation	<p>Unfortunately, the inspection of food premises in all communities that was planned for last visit was unavoidably delayed but further inspections and contact with food handlers, managers and health service staff continued. (including the visiting veterinary staff conducting the dog health programme)</p> <p>Action – EHO to continue to establish effective working relationships with members of communities and relevant agencies.</p>
Ongoing	General Food Premises	<p>Inspection of most food premises has been delayed but suitable software has been acquired (at no cost) and the templates to record inspection notes, photographs and any improvements or repairs that might be required have been revised to best suit our needs.</p> <p>The EHO met (by teleconference) with Chris Richardson, the Food Safety Auditor who provides operational support to a number of the premises (HAAC and Aged Care) in the communities but unrelated to the shire's regulatory role. It is expected the exchange of information with the food safety auditor will assist in achieving the greatest efficiency possible.</p> <p>A schedule of future routine inspections is being developed in conjunction with the Food Premises Register.</p> <p>Action - EHO to:</p> <ul style="list-style-type: none"> • continue assisting the operators of food premises to ensure they provide suitable training to staff as required. • Complete the development of a register of food premises
Ongoing	Kanpa Community - Water Quality	<p>Drinking water source from the community bore sampled for chemical and biological parameters as Kanpa is not on NCAC's drinking water sampling program. However, frequency of sampling is to be checked as results are limited in frequency.</p> <p>Action: EHO to monitor drinking water safety in Kanpa.</p>
Ongoing	Covid-19	<p>Restrictions removed except for particular locations (e.g. hospitals, special care facilities etc).</p> <p>Action: EHO to continue to monitor Covid-19 requirements.</p>
Ongoing	Community Water Sampling Results	<p>Consultation with the ACWS Water Quality Team within the Water Corporation confirmed the results of their sampling programme were being provided, based on their misunderstanding that the municipal boundaries included all community water sources managed by the Ngaanyatjarra Council. As a result, some results were not being provided to the shire, while others needed to be sent to the Shire of Laverton or the Shire of East Pilbara.</p> <p>Corrections to the distribution system were confirmed, and to reduce inefficiency and the potential for records to be misplaced, the results are now emailed to the shire on a monthly and/or quarterly basis.</p> <p>Where the water quality of any community scheme presents a potential health risk e.g. high Nitrate levels, the Water Corporation remains committed to providing free bottled water for all affected community members until the scheme is upgraded.</p> <p>General Discussions continue with the Corporation's ACWS Water Quality Team about future water quality planning for all the communities within the Shire.</p>

		<p>Action: EHO will continue liaison with the responsible agencies and contractors.</p> <p>Action: The EHO will continue to monitor the quality and safety of the drinking water provided in the Shire.</p>
Ongoing	Mosquito-Borne Diseases (MBDs)	<p>The EHO continues the informal discussions with Health WA to remain informed of the potential options for preventative actions and assistance available in the event of future or more frequent heavy rainfall events.</p> <p>Action: The EHO to continue to monitor reported MBD incidents and Liaise with HDWA concerning any possible preventative actions.</p>
Ongoing	Approvals	<p>Approval of vehicle wash down facilities at the West Musgrave mine site have been finalised for use.</p> <p>An application was received, and Demolition Permits were prepared for the CEO's authorisation in relation to residences (and outbuilding) at Lot 80 Fifth Street Warburton.</p>
Ongoing	Public Health Act Implementation	<p>Implementation Stage 5, (probably the most significant stage of the Public Health Act's implementation for local government) will commence in June 2024. There will be technical/legal changes as new regulations will come into effect but there will also changes to the shire's obligation in relation to:</p> <ul style="list-style-type: none"> • public health planning • public health policies • local government reporting and registration • licensing. <p>The Health Dept of WA will continue to roll out information to assist local Governments and the EHO will liaise with departmental officers to explore opportunities to meet the Shires obligations within existing reporting arrangements rather than creating new plans that will operate in addition to the shires current commitments.</p> <p>Action: EHO to continue to monitor the roll out of the legislation and any implications for the shire and its residents etc.</p>

Attachment 12.1 - Payment Listing April 2024

Payment Listing April 2024				
Chq/EFT	Date	Name	Description	Payment
EFT5359	05/04/2024	Focus Networks	Monthly MPS devices for March 2024	1,710.50
EFT5360	05/04/2024	Ingot Hotel	Accommodation in Perth for CEO	628.00
EFT5361	05/04/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	274,771.61
EFT5362	08/04/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	265,254.30
EFT5363	15/04/2024	NATS	Hardware for repairs and maintenance of Shire Housing	1,000.23
EFT5364	15/04/2024	Focus Networks	Monthly Saas agreement for April 2024	3,330.80
EFT5365	15/04/2024	Vocus Pty Ltd	Shire internet payment 01/04/2024 - 30/04/2024	935.00
EFT5366	15/04/2024	The Trustee for Integrated Human Resourcing Trust	HR Support March 2024	116.13
EFT5367	15/04/2024	Susan Mcneish Toska	Reimbursement to EO for expenses while attending Department of Transport training in Perth	497.36
EFT5368	15/04/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	206,298.43
EFT5369	15/04/2024	Michael Anthony Hardy	Reimbursement to S&R coordinator for taxis and fuel	170.81
EFT5370	15/04/2024	DKM WORKPLACE SOLUTIONS PTY LTD	General HR/WHs support 12/03/2024 - 03/04/2024	1,254.00
EFT5371	15/04/2024	MARSH PTY LTD	Valuation of Road, Recreation and Infrastructure (Other) for Financial Reporting purposes	67,925.00
EFT5372	15/04/2024	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY (ACMA)	PAL renewal 23/03/2024 - 23/03/2025	45.00
EFT5373	15/04/2024	CHARTAIR PTY LTD	Flight for AC Warburton to Alice Springs 29/03/2024	515.00
EFT5374	15/04/2024	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repair external lights at Lot 11A Sixth Street, Warakurna	505.05
EFT5375	15/04/2024	GOLDFIELDS OFF ROAD	4 x portable air compressors for Shire vehicles 1HTZ233, 1GJT224, 1HLA156 & 1HXJ715	1,055.00
EFT5376	18/04/2024	LEONORA MOTOR INN	Accommodation for OC 25/04/2023 (invoice missed from prev financial year)	145.00
EFT5377	18/04/2024	TJUKAYIRLA ROADHOUSE	Diesel for Shire Prado 1HLA156	299.00
EFT5378	18/04/2024	WARAKURNA ROADHOUSE	Diesel for Shire Isuzu D-Max 1HJM403	138.53
EFT5379	18/04/2024	MILY (WARBURTON) STORE	Catering supplies for School Holiday Program and AFL night	255.60
EFT5380	18/04/2024	AUSTRALIA POST	Postage March 2024	32.75
EFT5381	18/04/2024	WESTERN DESERT MECHANICAL	30,000 km service on Shire Prado 1HLA156, fit tyres to Isuzu D-Max 1HJM403, 40,000km service on Shire Prado 1HFB600	3,207.49
EFT5382	18/04/2024	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Populankurja Road	266,916.21
EFT5383	18/04/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation in Kalgoorlie for OM 04/04/2024	190.00
EFT5384	18/04/2024	HOSPITALITY KALGOORLIE	Accommodation in Kalgoorlie for EO and BMO 12/04/2024 enroute to Warburton	288.00
EFT5385	18/04/2024	BUNNINGS GROUP LTD	Materials for building and graffiti repairs at Lot 117A Amy Giles St, Blackstone	271.81
EFT5386	18/04/2024	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Supply and install new upright electric cooker for Lot 367 Warburton	1,524.44
EFT5387	18/04/2024	AYERS ROCK AUTOMOTIVE	Service Shire Landcruiser 1HFB604 on 31/01/2024	1,461.11
EFT5388	22/04/2024	Ingot Hotel	Accommodation for EO in Perth 07/04/2024	157.00
EFT5389	22/04/2024	WESTERN DESERT MECHANICAL	Repairs to the PTO system on the Shire Rubbish Truck 1GDT303	2,938.00
EFT5390	22/04/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	269,716.98
EFT5391	22/04/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for S&RO in Alice Springs 01/04/2024 - 04/04/2024	600.00
EFT5392	22/04/2024	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payment 188693-188694	1,532.65
EFT5393	22/04/2024	CHARTAIR PTY LTD	Return flights for S&R Officer Kalgoorlie to Warburton 05/04/2024, Warburton to Kalgoorlie 18/04/2024	792.00
EFT5394	22/04/2024	GOLDFIELDS OFF ROAD	Supply and installation of UHF CB and antenna to Shire Prado 1HLA156	919.00
EFT5395	24/04/2024	DAMIAN MCLEAN	OCM fee for 24/04/2024	510.00
EFT5396	24/04/2024	Julie Porter	OCM fee for 24/04/2024	250.00
EFT5397	24/04/2024	DEBRA FRAZER	OCM fee for 24/04/2024	250.00
PAY	10/04/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	29,986.01
DD2975.1	10/04/2024	Aware Super	Superannuation contributions	1,651.57
DD2975.2	10/04/2024	MLC Superannuation	Superannuation contributions	110.52
DD2975.3	10/04/2024	PANORAMA SUPER	Superannuation contributions	416.18
DD2975.4	10/04/2024	HOST PLUS	Superannuation contributions	1,347.37
DD2975.5	10/04/2024	CBUS SUPERANNUATION	Superannuation contributions	693.88
PAY	24/04/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	27,430.42
DD2984.1	24/04/2024	Aware Super	Superannuation contributions	1,651.57
DD2984.2	24/04/2024	PANORAMA SUPER	Superannuation contributions	414.95
DD2984.3	24/04/2024	HOST PLUS	Superannuation contributions	1,438.75
DD2984.4	24/04/2024	CBUS SUPERANNUATION	Superannuation contributions	693.88
DD2984.5	24/04/2024	Slate Super	Superannuation contributions	216.41
DD2986.1	12/04/2024	Westpac Credit Card OM	Westpac - credit card direct debit	513.87
DD2986.2	12/04/2024	Westpac Credit Card CEO	Westpac - credit card direct debit	6,459.90
DD2990.1	02/04/2024	WESTPAC BANK	Westpac Activity and Merchant fees for March 2024	47.08
DD2990.2	02/04/2024	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges 15/03/2024 - 14/04/2024	459.00
DD2990.3	03/04/2024	COMMONWEALTH BANK OF AUSTRALIA	CBA Merchant fee for March 2024	111.99
DD2990.4	04/04/2024	Westpac Credit Card CEO	Westpac - CEO credit card topup by Bpay	5,000.00
DD2990.5	04/04/2024	Westpac Credit Card OM	Westpac - OM credit card topup by direct transfer	1,000.00
DD2990.6	11/04/2024	Telstra Limited	Telstra landline account 17/03/2024 - 16/04/2024	910.21
DD2990.7	12/04/2024	Telstra Limited	Telstra mobile account 17/02/2024 - 16/03/2024	430.02
DD2990.8	26/04/2024	Navman Wireless Australia Pty Ltd	Satellite tracker and SatComm service fees 05/03/2024 - 04/04/2024	385.77
TOTALS				1,459,797.14

SHIRE OF NGAANYATJARRAKU

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 April 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	468,583	468,583	454,805	(13,778)	(2.94%)	
Rates excluding general rates	1,262	1,262	1,263	1	0.08%	
Grants, subsidies and contributions	1,174,642	960,558	3,641,619	2,681,061	279.11%	▲
Fees and charges	597,218	464,620	599,270	134,650	28.98%	▲
Interest revenue	370,250	116,860	313,090	196,230	167.92%	▲
Other revenue	209,770	24,870	194,763	169,893	683.12%	▲
Profit on asset disposals	42,373	0	0	0	0.00%	
	2,864,098	2,036,753	5,204,810	3,168,057	155.54%	
Expenditure from operating activities						
Employee costs	(2,504,945)	(2,106,372)	(1,674,046)	432,326	20.52%	▲
Materials and contracts	(2,505,059)	(2,066,824)	(2,507,597)	(440,773)	(21.33%)	▼
Utility charges	(34,100)	(28,303)	(25,278)	3,025	10.69%	▲
Depreciation	(2,183,055)	(1,819,210)	0	1,819,210	100.00%	▲
Insurance	(141,605)	(141,604)	(98,448)	43,156	30.48%	▲
Other expenditure	(118,572)	(98,040)	(46,712)	51,328	52.35%	▲
	(7,487,336)	(6,260,353)	(4,352,081)	1,908,272	30.48%	
Non-cash amounts excluded from operating activities	2(b) 2,140,682	1,819,210	0	(1,819,210)	(100.00%)	▼
Amount attributable to operating activities	(2,482,556)	(2,404,390)	852,729	3,257,119	135.47%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,585,181	3,056,989	1,775,686	(1,281,303)	(41.91%)	▼
Proceeds from disposal of assets	125,000	0	0	0	0.00%	
	3,710,181	3,056,989	1,775,686	(1,281,303)	(41.91%)	
Outflows from investing activities						
Payments for property, plant and equipment	(533,451)	(374,990)	(103,193)	271,797	72.48%	▲
Payments for construction of infrastructure	(6,352,126)	(5,293,420)	(6,201,705)	(908,285)	(17.16%)	▼
	(6,885,577)	(5,668,410)	(6,304,898)	(636,488)	(11.23%)	
Amount attributable to investing activities	(3,175,396)	(2,611,421)	(4,529,212)	(1,917,791)	(73.44%)	
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfer to reserves	(411,335)	0	(214,432)	(214,432)	0.00%	▼
	(411,335)	0	(214,432)	(214,432)	0.00%	
Amount attributable to financing activities	(411,335)	0	(214,432)	(214,432)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 6,069,287	6,069,287	6,069,287	0	0.00%	
Amount attributable to operating activities	(2,482,556)	(2,404,390)	852,729	3,257,119	135.47%	▲
Amount attributable to investing activities	(3,175,396)	(2,611,421)	(4,529,212)	(1,917,791)	(73.44%)	▼
Amount attributable to financing activities	(411,335)	0	(214,432)	(214,432)	0.00%	▼
Surplus or deficit after imposition of general rates	2(a) 0	1,053,476	2,178,372	1,124,896	106.78%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 APRIL 2024

	Actual 30 June 2023	Actual as at 30 April 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	14,963,103	9,829,962
Trade and other receivables	48,942	1,474,523
Inventories	25,107	25,107
Other assets	0	6,000
TOTAL CURRENT ASSETS	15,037,152	11,335,592
NON-CURRENT ASSETS		
Other financial assets	40,745	40,745
Property, plant and equipment	12,988,341	13,091,534
Infrastructure	175,873,123	182,074,828
TOTAL NON-CURRENT ASSETS	188,902,209	195,207,107
TOTAL ASSETS	203,939,361	206,542,699
CURRENT LIABILITIES		
Trade and other payables	391,826	863,541
Other liabilities	496,792	0
Employee related provisions	288,678	288,678
TOTAL CURRENT LIABILITIES	1,177,296	1,152,219
NON-CURRENT LIABILITIES		
Employee related provisions	647	647
TOTAL NON-CURRENT LIABILITIES	647	647
TOTAL LIABILITIES	1,177,943	1,152,866
NET ASSETS	202,761,418	205,389,833
EQUITY		
Retained surplus	73,691,775	76,105,758
Reserve accounts	8,079,247	8,293,679
Revaluation surplus	120,990,396	120,990,396
TOTAL EQUITY	202,761,418	205,389,833

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

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

Matters of non-compliance with Basis of Preparation

The following matters of non-compliance with the basis of preparation have not been corrected.

1. Depreciation is yet to be raised during the current financial year.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

No monies held in the Trust Fund.

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimated fair value of provisions

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 16 May 2024

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Note	Amended Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 30 April 2024
Current assets		\$	\$	\$
Cash and cash equivalents		14,965,648	14,963,103	9,829,962
Trade and other receivables		91,963	48,942	1,474,523
Inventories		46,299	25,107	25,107
Other assets			0	6,000
		15,103,910	15,037,152	11,335,592
Less: current liabilities				
Trade and other payables		(252,816)	(391,826)	(863,541)
Other liabilities		(470,651)	(496,792)	0
Employee related provisions		(266,618)	(288,678)	(288,678)
Other provisions		(5,583)	0	0
		(995,668)	(1,177,296)	(1,152,219)
Net current assets		14,108,242	13,859,856	10,183,373
Less: Total adjustments to net current assets	2(c)	(7,790,569)	(7,790,569)	(8,005,001)
Closing funding surplus / (deficit)		6,317,673	6,069,287	2,178,372

(b) Non-cash amounts excluded from operating activities

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

	Amended Budget Estimates 30 June 2024	YTD Budget Estimates	YTD Actual
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(42,373)	0	0
Add: Depreciation	2,183,055	1,819,210	0
Total non-cash amounts excluded from operating activities	2,140,682	1,819,210	0

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Amended Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 30 April 2024
	\$	\$	\$
Adjustments to net current assets			
Less: Reserve accounts	(8,079,247)	(8,079,247)	(8,293,679)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of employee benefit provisions held in reserve	288,678	288,678	288,678
Total adjustments to net current assets	(7,790,569)	(7,790,569)	(8,005,001)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2023-24 year is \$20,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	2,681,061	279.11%	▲
Financial Assistance Grant and funding for Waste Management Implementation program has been received, not included in adopted budget estimates. Higher YTD revenue for Ab Access road grants than forecast. MRWA GCR maintenance grant not fully received due to timing.			
Fees and charges	134,650	28.98%	▲
Building services levy liability recognised as revenue in fees and charges. Timing of housing rental income. Rental Income - Warburton Community Resource Centre YTD actual is lower than budgeted.			
Interest revenue	196,230	167.92%	▲
Interest receipted is higher than annual budget.			
Other revenue	169,893	683.12%	▲
Proceeds from sale of asset recognised as other income. Screendoor reimbursement for Lot 255. Interim payment received for Lot 98 Warbuton. Timing of income from DFES contribution and staff housing reimbursement not yet received.			
Expenditure from operating activities			
Employee costs	432,326	20.52%	▲
Employee costs less than forecast in YTD budget estimates due to employee vacancies.			
Materials and contracts	(440,773)	(21.33%)	▼
IT management, valuation expenses, waste consultancy, Patjarr Community access, Outback Highway Development Council, tourism consultancy - YTD actuals are lower than YTD budget. Other housing operations, Irrunytju Road, Tjukurla Community Access, Jameson Wanarn, Wingellina Community Access - YTD actuals are higher than budget. YTD Budget apportioned 8/12th of Annual Budget.			
Utility charges	3,025	10.69%	▲
Timing of utilities allocations.			
Depreciation	1,819,210	100.00%	▲
Asset depreciation has not been processed.			
Insurance	43,156	30.48%	▲
LGIS refund for 22/23 property and vehicle premiums.			
Other expenditure	51,328	52.35%	▲
Yet to disburse building remittance for levies collected. Attendance fees for committee and other meetings not yet processed.			
Non-cash amounts excluded from operating activities	(1,819,210)	(100.00%)	▼
Asset depreciation has not been processed.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,281,303)	(41.91%)	▼
YTD Budget apportioned 10/12th of Annual Budget. Funding not received for MRWA Great Central Road, special project and roads to recovery.			
Outflows from investing activities			
Payments for property, plant and equipment	271,797	72.48%	▲
YTD Budget apportioned 10/12th of Annual Budget Capital purchases for the computers, sport and recreation items, housing and N-Com Elettronika FM Radio Transmitter - Warburton and Blackstone not reflected in the accounts.			
Payments for construction of infrastructure	(908,285)	(17.16%)	▼
YTD Budget apportioned 10/12th of Annual Budget Papulankutja Road (Warburton - Blackstone Road) - YTD actual is higher than YTD budget. Great Central Road - no expenditure to date.			
Outflows from financing activities			
Transfer to reserves	(214,432)	0.00%	▼
Timing of interest receipted to date higher than YTD budget estimate.			
Surplus or deficit after imposition of general rates	1,124,896	106.78%	▲
Due to variances described above			

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	2
2	Key Information - Graphical	3
3	Cash and Financial Assets	4
4	Reserve Accounts	5
5	Capital Acquisitions	6
6	Disposal of Assets	8
7	Receivables	9
8	Other Current Assets	10
9	Payables	11
10	Rate Revenue	12
11	Other Current Liabilities	13
12	Grants and contributions	14
13	Capital grants and contributions	15
14	Budget Amendments	16

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$6.07 M	\$6.07 M	\$6.07 M	\$0.00 M
Closing	\$0.00 M	\$1.05 M	\$2.18 M	\$1.12 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$9.83 M	% of total
Unrestricted Cash	\$1.54 M	15.6%
Restricted Cash	\$8.29 M	84.4%
Refer to 3 - Cash and Financial Assets		

Payables	
	\$0.86 M
Trade Payables	\$0.86 M
0 to 30 Days	85.6%
Over 30 Days	14.4%
Over 90 Days	0.0%
Refer to 9 - Payables	

Receivables	
	\$1.46 M
Rates Receivable	\$0.02 M
Trade Receivable	\$1.46 M
Over 30 Days	4.5%
Over 90 Days	0.0%
Refer to 7 - Receivables	

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.48 M)	(\$2.40 M)	\$0.85 M	\$3.26 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$0.46 M	% Variance
YTD Budget	\$0.47 M	(2.9%)
Refer to 10 - Rate Revenue		

Grants and Contributions		
YTD Actual	\$3.64 M	% Variance
YTD Budget	\$0.96 M	279.1%
Refer to 12 - Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.60 M	% Variance
YTD Budget	\$0.46 M	29.0%
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.18 M)	(\$2.61 M)	(\$4.53 M)	(\$1.92 M)
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.00 M	%
Amended Budget	\$0.13 M	(100.0%)
Refer to 6 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$6.20 M	% Spent
Amended Budget	\$6.35 M	(2.4%)
Refer to 5 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$1.78 M	% Received
Amended Budget	\$3.59 M	(50.5%)
Refer to 5 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.41 M)	\$0.00 M	(\$0.21 M)	(\$0.21 M)
Refer to Statement of Financial Activity			

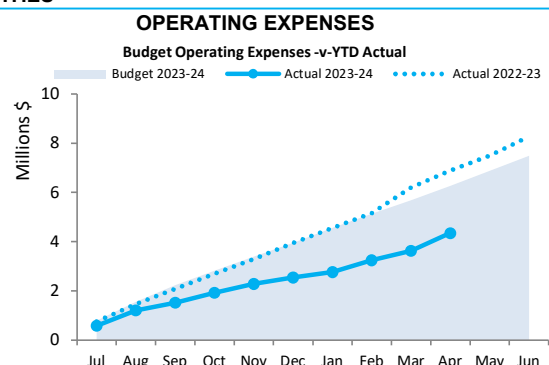
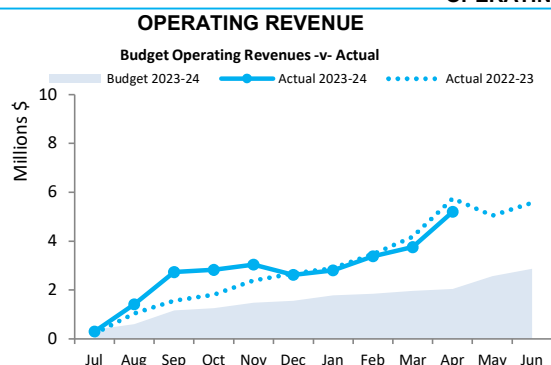
Reserves	
Reserves balance	\$8.29 M
Interest earned	\$0.00 M
Refer to 4 - Cash Reserves	

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

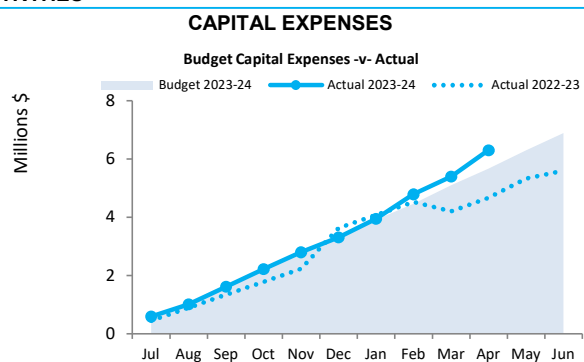
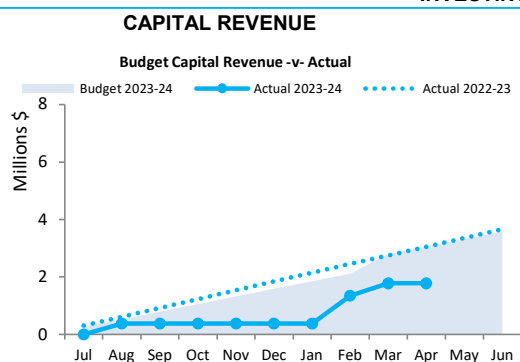
SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

2 KEY INFORMATION - GRAPHICAL

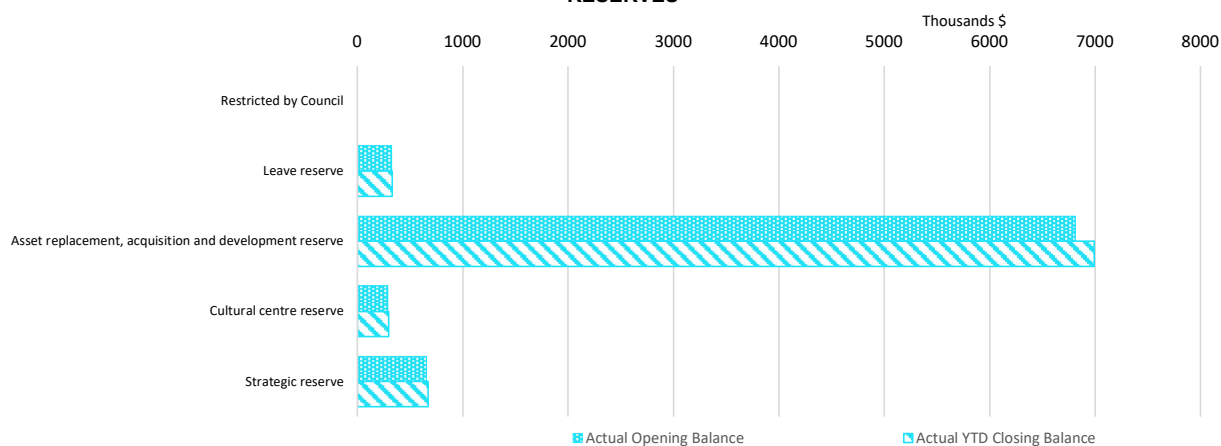
OPERATING ACTIVITIES



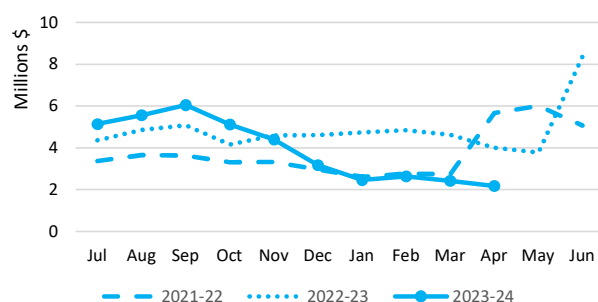
INVESTING ACTIVITIES



FINANCING ACTIVITIES
RESERVES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash on hand	Cash and cash equivalents	55	0	55	Cash on hand	Nil	Nil
Cash at bank - Municipal	Cash and cash equivalents	71,524	0	71,524	Westpac	Variable	Nil
Municipal notice account	Cash and cash equivalents	835,037	0	835,037	Westpac	Nil	Nil
Municipal premium business	Cash and cash equivalents	232,593	1,044,562	1,277,155	Westpac	3.15%	Nil
Reserve - Term Deposit 004	Financial assets at amortised cost	397,074	131,025	528,099	Westpac	3.65%	Jun-24
Reserve - Term Deposit 621	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.57%	Jun-24
Reserve - Term Deposit 672	Financial assets at amortised cost	0	1,032,044	1,032,044	Westpac	5.44%	Sep-24
Reserve - Term Deposit 680	Financial assets at amortised cost	0	1,022,342	1,022,342	Westpac	3.65%	Jul-24
Reserve - Term Deposit 173	Financial assets at amortised cost	0	1,029,250	1,029,250	Westpac	3.65%	May-24
Reserve - Term Deposit 181	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	3.50%	May-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	4.92%	May-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,034,456	1,034,456	CBA	4.86%	Sep-24
Total		1,536,283	8,293,679	9,829,962			
Comprising							
Cash and cash equivalents		1,139,209	1,044,562	2,183,771			
Financial assets at amortised cost		397,074	7,249,117	7,646,191			
		1,536,283	8,293,679	9,829,962			

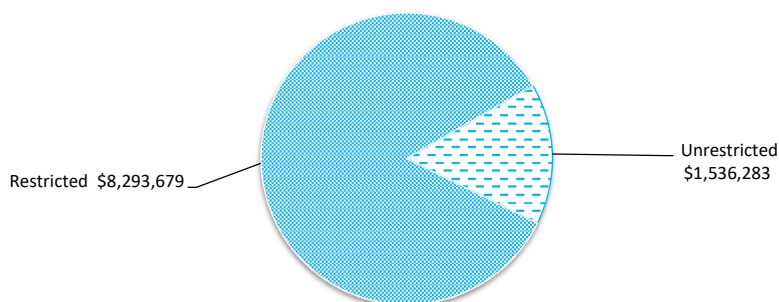
KEY INFORMATION

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

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

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

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



SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council								
Leave reserve	324,523	9,239	0	333,762	324,523	8,684	0	333,207
Asset replacement, acquisition and development reserve	6,808,565	375,161	0	7,183,726	6,808,565	182,174	0	6,990,739
Cultural centre reserve	289,480	8,241	0	297,721	289,480	7,746	0	297,226
Strategic reserve	656,679	18,694	0	675,373	656,679	15,828	0	672,507
	8,079,247	411,335	0	8,490,582	8,079,247	214,432	0	8,293,679

5 CAPITAL ACQUISITIONS

	Budget	Amended YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Land & Buildings	180,000	150,000	0	(150,000)
Furniture & Equipment	15,000	12,500	0	(12,500)
Plant & Equipment	338,451	212,490	103,193	(109,297)
Acquisition of property, plant and equipment	533,451	374,990	103,193	(271,797)
Infrastructure - Roads	6,352,126	5,293,420	6,201,705	908,285
Acquisition of infrastructure	6,352,126	5,293,420	6,201,705	908,285
Total capital acquisitions	6,885,577	5,668,410	6,304,898	636,488
Capital Acquisitions Funded By:				
Capital grants and contributions	3,585,181	3,056,989	1,775,686	(1,281,303)
Other (disposals & C/Fwd)	125,000	0	0	0
Contribution - operations	3,175,396	2,611,421	4,529,212	1,917,791
Capital funding total	6,885,577	5,668,410	6,304,898	636,488

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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

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

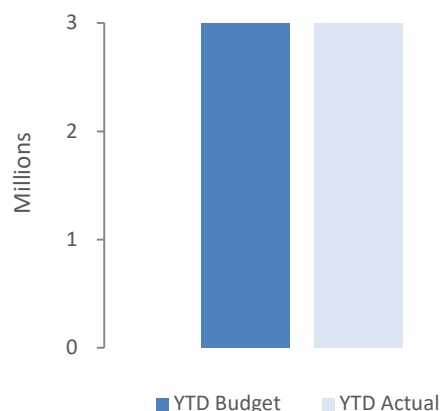
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

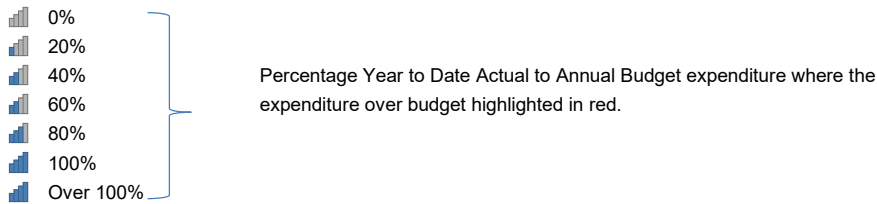
Payments for Capital Acquisitions















5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators

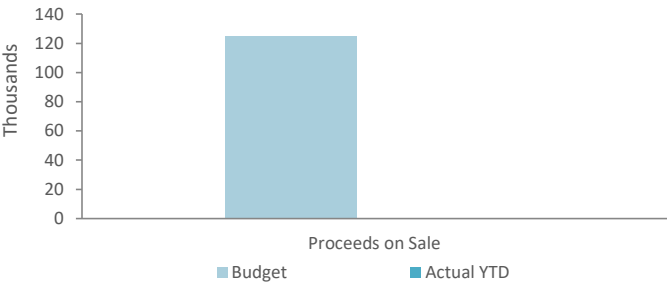


Level of completion indicator, please see table at the end of this note for further detail.

		Current Budget	Amended Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Account Description					
Capital Expenditure					
Land & Buildings					
 092500	Housing CapEx	180,000	150,000	0	(150,000)
 Land & Buildings Total		180,000	150,000	0	(150,000)
Furniture & Equipment					
 042562	Furniture & Equipment - Computer	15,000	12,500	0	(12,500)
 Furniture & Equipment Total		15,000	12,500	0	(12,500)
 042565	Plant & Equipment	160,000	133,330	103,193	(30,137)
 113420	Plant & Equipment - Sport & Rec	95,000	79,160	0	(79,160)
 114800	N-Com Elettronika FM Radio Transmitter - Warburton and Blackstone	83,451	0	0	0
 Plant & Equipment Total		338,451	212,490	103,193	(109,297)
Infrastructure - Roads					
 121003	Papulankutja Road (Warburton - Blackstone Road)	5,287,874	4,406,550	6,201,705	1,795,156
 121400	Great Central Road - Capex	1,064,252	886,870	0	(886,870)
 Infrastructure - Roads Total		6,352,126	5,293,420	6,201,705	908,286
 Grand Total		6,885,577	5,668,410	6,304,898	636,489

6 DISPOSAL OF ASSETS

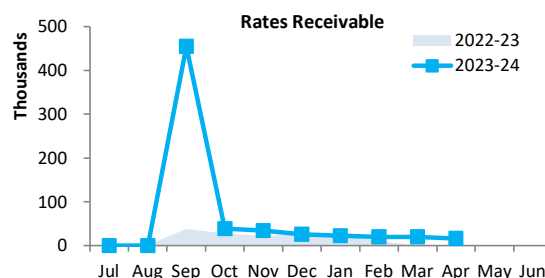
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Plant and equipment	82,627	125,000	42,373	0	0	0	0	0
		82,627	125,000	42,373	0	0	0	0	0



7 RECEIVABLES

Rates receivable

	30 June 2023	30 Apr 2024
	\$	\$
Opening arrears previous years	15,588	0
Levied this year	406,777	456,068
Less - collections to date	(422,365)	(439,955)
Net rates collectable	0	16,113
% Collected	100.0%	96.5%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	1,388,053	0	65,267	0	1,453,320
Percentage	0.0%	95.5%	0.0%	4.5%	0.0%	
Balance per trial balance						
Trade receivables						1,453,320
Other receivables						2,386
Receivables for employee related provisions						2,704
Total receivables general outstanding						1,458,410

Amounts shown above include GST (where applicable)

KEY INFORMATION

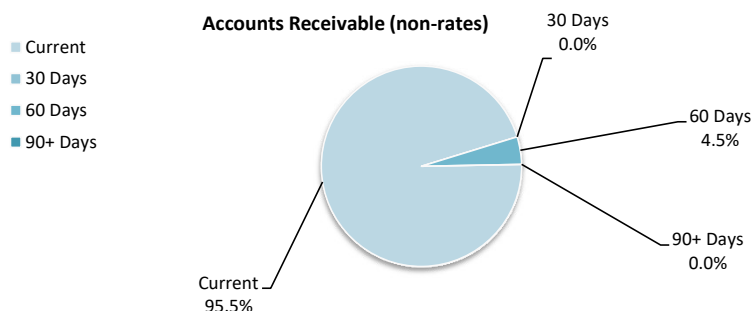
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 April 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on hand	25,107	0	0	25,107
Other assets				
Prepayments	0	11,000	(5,000)	6,000
Total other current assets	25,107	11,000	(5,000)	31,107
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

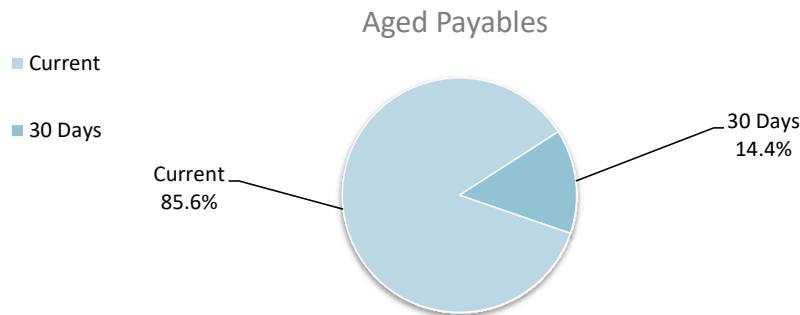
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	735,391	123,344	0	0	858,735
Percentage	0.0%	85.6%	14.4%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						858,735
ATO liabilities						1,462
Transport licensing						516
Prepaid Rates						2,828
Total payables general outstanding						863,541
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget Interim Rate Revenue \$	Total Revenue \$	Rate Revenue \$	YTD Actual Interim Rate Revenue \$	Total Revenue \$
Unimproved value									
Unimproved valuations	0.2200	32	2,129,925	468,583	0	468,583	468,583	(13,778)	454,805
General rates		32	2,129,925	468,583	0	468,583	468,583	(13,778)	454,805
Minimum payment									
Unimproved value									
Unimproved valuations	252.50	5	5,113	1,262	0	1,262	1,263	0	1,263
Sub-total		5	5,113	1,262	0	1,262	1,263	0	1,263
Total rates						469,845			456,068

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		496,792	0	1,299,001	(1,795,793)	0
Total other liabilities		496,792	0	1,299,001	(1,795,793)	0
Employee Related Provisions						
Provision for annual leave		168,219	0	0	0	168,219
Provision for long service leave		115,308	0	0	0	115,308
Other employee leave provisions		5,151	0			5,151
Total Provisions		288,678	0	0	0	288,678
Total other current liabilities		785,470	0	1,299,001	(1,795,793)	288,678

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	30 Apr 2024	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General Grants (Untied)	0	0	0	0	0	162,544	121,908	121,908
Grant - Waste management implementation program	0	0	0	0	0	0	0	1,225,000
Grant-Ministry Sport & Recreation	0	0	0	0	0	55,000	0	0
Grants - Direct	0	0	0	0	0	262,470	262,470	262,470
Govt Grant - RA, Ab Access (Operating)	496,792	1,299,001	(1,795,793)	0	0	147,668	123,050	1,795,793
MRWA Grant - GCR Maintenance	0	0	0	0	0	500,000	416,660	200,000
Fed, Roads Grant (untied)	0	0	0	0	0	41,960	31,470	31,448
	496,792	1,299,001	(1,795,793)	0	0	1,169,642	955,558	3,636,619
Contributions								
Contributions	0	0	0	0	0	5,000	5,000	5,000
	0	0	0	0	0	5,000	5,000	5,000
TOTALS	496,792	1,299,001	(1,795,793)	0	0	1,174,642	960,558	3,641,619

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Apr 2024	Current Liability 30 Apr 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grants - MRWA GCR income for CapEx	0	0	0	0	0	1,000,000	833,330	400,000
Grants - Stimulus Funding	0	0	0	0	0	452,936	377,440	428,520
Grant - Special Projects	0	0	0	0	0	1,716,126	1,430,100	947,166
Grant-Roads to Recovery	0	0	0	0	0	416,119	416,119	0
	0	0	0	0	0	3,585,181	3,056,989	1,775,686

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

14 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption					0
Opening surplus (deficit)	OCM 20/03/2024 Item 10.3	Opening surplus(deficit)	40,292	0	40,292
Grants, subsidies and contributions	OCM 20/03/2024 Item 10.3	Operating revenue	0	(30,496)	9,796
Fees and charges	OCM 20/03/2024 Item 10.3	Operating revenue	11,700	0	21,496
Other revenue	OCM 20/03/2024 Item 10.3	Operating revenue	197,000	0	218,496
Employee costs	OCM 20/03/2024 Item 10.3	Operating expenses	165,705	0	384,201
Materials and contracts	OCM 20/03/2024 Item 10.3	Operating expenses	0	(190,750)	193,451
Purchase of land and buildings	OCM 20/03/2024 Item 10.3	Capital expenses	0	(180,000)	13,451
Purchase of plant and equipment	OCM 20/03/2024 Item 10.3	Capital expenses	0	(13,451)	0
			414,697	(414,697)	0