



Shire of **Ngaanyatjaraku**
ON A JOURNEY

ATTACHMENTS

**Ordinary Council Meeting
31 July 2024**

Attachments

Attachment 10.1 - Monthly Financial Report for Period Ending 30 June 2024 - Supplementary Information section 3 Cash and Financial Assets	2
Attachment 10.2 - Schedule of Payments Made by Employees via Purchasing Cards – 28 May 2024 to 27 June 2024	3
Attachment 11.1 - Operations Report June-July 2024	5
Attachment 11.2 - Environmental Health and Building Services Action Report July 2024	7
Attachment 12.1 - Payment Listing June 2024	9
Attachment 12.2 - Monthly Financial Report June 2024	10
Attachment 12.3 - Draft Shire of Ngaanyatjaraku Access and Inclusion Plan 2024-2028	33

Attachment 10.1 - Monthly Financial Report for Period Ending 30 June 2024 - Supplementary Information Section 3 Cash and Financial Assets

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

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	5,147,148	0	5,147,148	Westpac	Variable	Nil
Municipal notice account	Cash and cash equivalents	817,424	23,834	841,258	Westpac	Nil	Nil
Municipal premium business	Cash and cash equivalents	0	1,598,979	1,598,979	Westpac	3.15%	Nil
Cash at bank - Reserve	Cash and cash equivalents	0	1,000,000	1,000,000	Westpac	Variable	Nil
Reserve - Term Deposit 004	Financial assets at amortised cost	0	537,235	537,235	Westpac	3.65%	Nov-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	1,037,882	1,037,882	Westpac	3.65%	Oct-24
Reserve - Term Deposit 173	Financial assets at amortised cost	0	1,029,250	1,029,250	Westpac	5.11%	Sep-24
Reserve - Term Deposit 181	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	3.50%	Aug-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,034,455	1,034,455	CBA	4.86%	Sep-24
Total		5,964,627	8,293,679	14,258,306			
Comprising							
Cash and cash equivalents		5,964,627	2,622,813	8,587,440			
Financial assets at amortised cost		0	5,670,866	5,670,866			
		5,964,627	8,293,679	14,258,306			

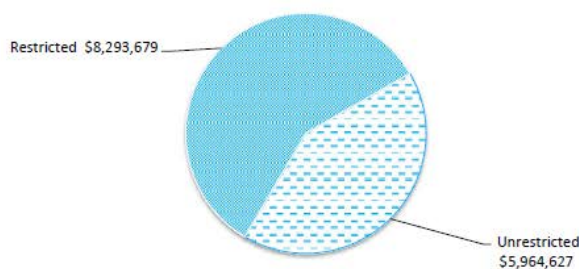
KEY INFORMATION

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.



Attachment 10.2 – Schedule of Payments Made by Employees via purchasing Cards – 28 May 2024 to 27 June 2024

Shire of Ngaanyatjaraku
Payments by Employees via Purchasing Cards
28 May 2024 - 27 June 2024
Credit Cards

Date	Description	Value	Card Id
28-May-24	Taxi	\$135.00	OM20240711-01
28-May-24	Discovery Park	\$233.08	OM20240711-02
28-May-24	Taxi	\$45.21	OM20240711-03
29-May-24	Taxi	\$14.49	OM20240711-04
29-May-24	Taxi	\$49.67	OM20240711-05
29-May-24	Diesel	\$83.78	OM20240711-06
13-Jun-24	Taxi	\$27.54	OM20240711-07
13-Jun-24	Taxi	\$58.28	OM20240711-08
24-Jun-24	Puncture repair	\$40.00	OM20240711-09
24-Jun-24	Diesel	\$153.43	OM20240711-10
27-Jun-24	Westpac card fee	\$10.00	OM20240711-11
26-May-24	Taxi	\$23.19	CEO20240711-01
27-May-24	Mily store	\$29.00	CEO20240711-02
27-May-24	Qantas	\$411.04	CEO20240711-03
29-May-24	Starlink	\$139.00	CEO20240711-04
29-May-24	Qantas	\$347.02	CEO20240711-05
29-May-24	Qantas	\$347.02	CEO20240711-06
29-May-24	Qantas	\$347.02	CEO20240711-07
29-May-24	Qantas	\$347.02	CEO20240711-08
29-May-24	Iris Alice Springs	\$222.29	CEO20240711-09
30-May-24	Parking	\$291.60	CEO20240711-10
30-May-24	Qantas	\$743.42	CEO20240711-11
31-May-24	Diesel	\$249.51	CEO20240711-12
2-Jun-24	Taxi	\$34.33	CEO20240711-13
4-Jun-24	Novotel	\$199.00	CEO20240711-14
5-Jun-24	Tech equipment	\$1,798.00	CEO20240711-15
6-Jun-24	Virgin	\$714.05	CEO20240711-16
6-Jun-24	Qantas	\$918.44	CEO20240711-17
6-Jun-24	Qantas	\$638.14	CEO20240711-18
6-Jun-24	Qantas	\$934.60	CEO20240711-19
7-Jun-24	Qantas	\$867.08	CEO20240711-20
10-Jun-24	Uber	\$19.58	CEO20240711-21
10-Jun-24	Taxi	\$29.82	CEO20240711-22
11-Jun-24	Tyrepower	\$420.00	CEO20240711-23
10-Jun-24	Novotel	\$586.90	CEO20240711-24
10-Jun-24	Novotel	\$434.80	CEO20240711-25
10-Jun-24	Novotel	\$586.90	CEO20240711-26
10-Jun-24	Uber	\$26.75	CEO20240711-27
11-Jun-24	VTC Yulara	\$388.47	CEO20240711-28
11-Jun-24	Staff dinner	\$204.22	CEO20240711-29
11-Jun-24	Novotel	\$199.00	CEO20240711-30
11-Jun-24	Novotel	-\$199.00	CEO20240711-31
13-Jun-24	Uber	\$30.78	CEO20240711-32
13-Jun-24	Novotel	-\$152.10	CEO20240711-33
13-Jun-24	Novotel	-\$152.10	CEO20240711-34
17-Jun-24	Starlink	\$629.00	CEO20240711-35
17-Jun-24	Qantas	\$633.60	CEO20240711-36
17-Jun-24	Qantas	\$577.12	CEO20240711-37
18-Jun-24	Qantas	\$280.30	CEO20240711-38
18-Jun-24	Qantas	\$280.30	CEO20240711-39
19-Jun-24	Accor	\$899.56	CEO20240711-40
19-Jun-24	VTC Yulara	\$403.60	CEO20240711-41

Date	Description	Value	Card Id
19-Jun-24	Qantas	\$757.60	CEO20240711-42
19-Jun-24	Qantas	\$555.34	CEO20240711-43
19-Jun-24	Qantas	\$77.27	CEO20240711-44
23-Jun-24	Big W	\$79.00	CEO20240711-45
23-Jun-24	Qantas	\$468.57	CEO20240711-46
24-Jun-24	Taxi	\$142.42	CEO20240711-47
24-Jun-24	Repco	\$49.00	CEO20240711-48
24-Jun-24	Diesel	\$134.26	CEO20240711-49
25-Jun-24	Starlink	\$374.00	CEO20240711-50
24-Jun-24	Bunnings	\$733.07	CEO20240711-51
25-Jun-24	Diesel	\$287.95	CEO20240711-52
27-Jun-24	Westpac card fee	\$10.00	CEO20240711-53
17-Jun-24	Credit card topup	-\$5,000.00	CEO20240711-54
19-Jun-24	Credit card topup	-\$6,000.00	CEO20240711-55
21-May-24	Credit card topup	-\$2,845.48	CEO20240711-56
	Total	\$6,401.75	

Attachment 11.1 – Operations Report June-July 2024

Operations Report – June/July 2024

Status	Subject	Action Taken
Ongoing	Compliance	<p>Electrical testing and tagging of Shire supplied appliances: Completed</p> <ul style="list-style-type: none"> Nil for reporting period. <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 Prado Rego: 1HLA 156. Wheels and tyres installed from Prado Rego: 1HFB 600 (to keep tyres in best condition on vehicle to be retained. Rear door lock mechanism assessed and lubricated.</p> <p>Toyota Land Cruiser Rego: 1HFB 602. 50,000 Klm service completed. 12V power supply installed to rear of vehicle.</p> <p>Vehicles Repaired Toyota Prado Rego: 1HFB 600. Diff lock being repaired.</p> <p>Isuzu NQR450 Garbage Compactor truck 2014 - being assessed to determine what works are required to make operational.</p> <p>Isuzu Rubbish Truck Rego: 1GDT 303. Repairs completed on faulty PTO/hydraulic system.</p> <p>Ford Ranger Rego: 1HTZ 233. Driver side passenger window smashed by youths. Incident reported to WAPOL, and insurance claim submitted.</p> <p>New Fleet/Vehicles Rubbish Truck – suppliers contacted to discuss Shire's requirements for replacement truck and custom motor body. Quotes now received and review underway – awaiting last quote from WA Hino.</p> <p>Multiple trailer manufacturers have been contacted to discuss option for rubbish trailers. Quote received from Papas Trailers, awaiting quotes from CE Body Builders and Able Trailers.</p> <p>Other The following vehicles/plant have been transported to Pickles in Perth for divestment through public auction:</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 Trailer - ex Environmental Health Trailer - dual axle tipping <p>Action: Fleet utilisation being 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>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. Internal painting. Rubbish removal.

		<ul style="list-style-type: none"> Internal cleaning. <p>255A Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. <p>255B Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. <p>153 Cultural Centre 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 96.2 – 99.9. <p>Maintenance Works - Breakaway Earthmoving Great Central Road</p> <ul style="list-style-type: none"> SLK 00 – 224 Pavement preservation Completed 7 – 15/7/2024. <p>Mantamaru Road</p> <ul style="list-style-type: none"> SLK 00 - 52 Pavement preservation Completed 15 – 16/7/2024. <p>Papulankutja Road</p> <ul style="list-style-type: none"> SLK 01.52 - 247 Completed Pavement Preservation 08-16/7/2024. <p>Tjikkarli Access Road</p> <ul style="list-style-type: none"> SLK 00 - 93 Pavement Preservation Completed 18/6 - 5/7/2024.
Ongoing	Warburton Sport & Recreation	<p>Activities undertaken during reporting period:</p> <ul style="list-style-type: none"> No information available for reporting period.
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 Saturday.</p> <p>Action: Operations Team to continue waste collection and disposal</p>

Attachment 11.2 - Environmental Health and Building Services Action Report July 2024

EHO's Report July 2024

Date	Subject	Action Taken
	EHO Orientation	<p>Visits and introductions continue to develop a clearer understanding of the issues to be addressed and the best contact persons in the communities and external agencies/departments.</p> <p>Action – EHO to continue to establish effective working relationships with members of communities and relevant agencies.</p>
Ongoing	General Food Premises	<p>Initial inspection of food premises has continued, and a register of food premises is being finalised.</p> <p>An annual report is required by the Health Dept WA by September 30th and is on target for completion within the required timeframe.</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 Prepare annual Report on the Shire's Food Act Related activities
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>The Shire is now included on the mailing list and receives water sample results from Water Corp.</p> <p>General Where water quality is substandard (primarily because of high nitrate levels) the Water Corp are providing bottled drinking water for vulnerable people.</p> <p>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. 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> <ul style="list-style-type: none"> Action: The EHO to continue to monitor reported MBD incidents and Liaise with HDWA concerning any possible preventative actions.

Ongoing	Approvals	<p>The Shire received a request to re-issue a Demolition Permit at Lot 80 Fifth Street Warburton, that was approved lats month. A new permit was issued to the new applicant, subject to the same conditions.</p> <p>The previously approved LV Washdown Bay at BHP's West Musgrave Project has been completed and approved for use, based on the photos and documents provided. A site inspection will be conducted to verify the information before the Final certificate is issued.</p>
Ongoing	Public Health Act Implementation	<p>The Health Department has now released a handbook that largely outlines the roles for local government in the implementation and enforcement of the Act and subsidiary legislation.</p> <p>At first view, it seems to have outline expectations that will be difficult for the shire to meet. Clarification will be sought and that should provide the information required to develop a briefing paper and suggestions for Council to consider.</p> <p>Action: EHO develop briefing paper and to continue monitoring the roll out of the legislation and any implications for the shire and its residents etc particularly in view of the Handbook recently developed and released by Health Dept WA.</p>

Attachment 12.1 - Payment Listing June 2024

Payment Listing June 2024				
Chq/EFT	Date	Name	Description	Payment
EFT5445	11/06/2024	WARAKURNA ROADHOUSE	Diesel	163.20
EFT5446	11/06/2024	MILY (WARBURTON) STORE	Supplies for Sport & Rec program	123.40
EFT5447	11/06/2024	AUSTRALIA POST	Postage May 2024	45.77
EFT5448	11/06/2024	Ingot Hotel	Accommodation in Perth 26/05/2024 - 27/05/2024	516.00
EFT5449	11/06/2024	Vocus Pty Ltd	Shire Office internet 01/06/2024 - 30/06/2024	935.00
EFT5450	11/06/2024	QUEST PERTH ASCOT	Accommodation in Perth 28/05/2024	173.00
EFT5451	11/06/2024	Marsel Toska	Reimbursement to BMO for taxis 13/05/2024 - 27/05/2024	192.87
EFT5452	11/06/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	266,833.18
EFT5453	11/06/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation in Alice Springs 13/05/2024	150.00
EFT5454	11/06/2024	MILLS OAKLEY LAWYERS	Professional legal fees 29/04/2024 - 29/05/2024	6,132.50
EFT5455	11/06/2024	Michael Anthony Hardy	Reimbursement to SRO for fuel and taxis 29/05/2024 - 30/05/2024	110.26
EFT5456	11/06/2024	CORE BUSINESS AUSTRALIA	Consultancy and WHS February - May 2024	24,125.34
EFT5458	20/06/2024	LANDGATE	Mining Tenements Schedule No. M2024/02 dated 06/04/2024 - 08/05/2024	43.50
EFT5459	20/06/2024	MILY (WARBURTON) STORE	Milk and springwater for Shire Office	38.80
EFT5460	20/06/2024	MCLEODS	Professional legal fees 11/04/2024 - 16/05/2024	6,459.65
EFT5461	20/06/2024	Focus Networks	Internet services April and May 2024	3,386.90
EFT5462	20/06/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	257,564.77
EFT5463	20/06/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation in Alice Springs 11/06/2024	190.00
EFT5464	20/06/2024	DESERT INN HOTEL	Accommodation in Laverton 29/05/2024	120.00
EFT5465	20/06/2024	BUNNINGS GROUP LTD	Hardware supplies for maintenance	677.03
EFT5466	20/06/2024	MOORE AUSTRALIA (WA) Pty Ltd	Completion of 2023-2024 FBT return	2,970.00
EFT5467	20/06/2024	LAVERTON SUPPLIES MOTORS	Diesel	83.57
EFT5468	25/06/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	273,998.75
EFT5469	26/06/2024	DAMIAN MCLEAN	OCM fee for 26/06/2024 and Shire President allowance for June quarter 2024	2,010.00
EFT5470	26/06/2024	Julie Porter	OCM fee for 26/06/2024	250.00
EFT5471	26/06/2024	JOYLENE FRAZER	OCM fee for 26/06/2024	250.00
EFT5472	26/06/2024	DEBRA FRAZER	OCM fee for 26/06/2024 and Deputy President allowance for June quarter 2024	625.00
PAY	05/06/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	39,312.31
DD3016.1	05/06/2024	Aware Super	Superannuation contributions	2,255.85
DD3016.2	05/06/2024	PANORAMA SUPER	Superannuation contributions	455.47
DD3016.3	05/06/2024	HOST PLUS	Superannuation contributions	1,063.54
DD3016.4	05/06/2024	CBUS SUPERANNUATION	Superannuation contributions	726.40
DD3016.5	05/06/2024	REST	Superannuation contributions	214.82
DD3016.6	05/06/2024	NETWEALTH SUPER ACCELERATOR PERSONAL	Superannuation contributions	726.40
DD3016.7	05/06/2024	AUSTRALIAN SUPER	Superannuation contributions	304.62
PAY	19/06/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	29,813.61
DD3024.1	19/06/2024	Aware Super	Superannuation contributions	1,373.84
DD3024.2	19/06/2024	PANORAMA SUPER	Superannuation contributions	455.47
DD3024.3	19/06/2024	HOST PLUS	Superannuation contributions	1,063.54
DD3024.4	19/06/2024	CBUS SUPERANNUATION	Superannuation contributions	726.40
DD3024.5	19/06/2024	NETWEALTH SUPER ACCELERATOR PERSONAL	Superannuation contributions	726.40
DD3024.6	19/06/2024	AUSTRALIAN SUPER	Superannuation contributions	380.77
DD3029.1	11/06/2024	Westpac Credit Card OM	Westpac credit card payment by direct debit	381.98
DD3033.1	03/06/2024	WESTPAC BANK	Westpac fees for May 2024	49.14
DD3033.2	20/06/2024	AUSTRALIAN TAXATION OFFICE	FBT return payment 2023/2024	169.76
DD3033.3	03/06/2024	COMMONWEALTH BANK OF AUSTRALIA	CBA Merchant fee for May 2024	18.43
DD3033.4	10/06/2024	Telstra Limited	Telstra mobile and landline accounts	1,340.53
DD3033.5	17/06/2024	Westpac Credit Card CEO	Westpac - credit card topup by direct transfer 17/06/2024	5,000.00
DD3033.6	19/06/2024	Westpac Credit Card CEO	Westpac - credit card topup by direct transfer 19/06/2024	6,000.00
DD3033.7	25/06/2024	Navman Wireless Australia Pty Ltd	Satellite tracker and SatComm service fees 05/05/2024 - 04/06/2024	771.54
TOTAL				941,499.31

Attachment 12.3 - Draft Shire of Ngaanyatjarra Disability
Access and Inclusion Plan 2024-2028

SHIRE OF NGAANYATJARRAKU

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 June 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 JUNE 2024

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	468,583	468,583	462,219	(6,364)	(1.36%)	
Rates excluding general rates	1,262	1,262	1,263	1	0.08%	
Grants, subsidies and contributions	1,174,642	1,174,642	9,411,070	8,236,428	701.19%	▲
Fees and charges	597,218	597,218	718,656	121,438	20.33%	▲
Interest revenue	370,250	370,250	422,535	52,285	14.12%	▲
Other revenue	209,770	209,770	112,619	(97,151)	(46.31%)	▼
Profit on asset disposals	42,373	42,373	71,144	28,771	67.90%	▲
	2,864,098	2,864,098	11,199,506	8,335,408	291.03%	
Expenditure from operating activities						
Employee costs	(2,504,945)	(2,504,945)	(1,897,921)	607,024	24.23%	▲
Materials and contracts	(2,505,059)	(2,505,059)	(3,314,360)	(809,301)	(32.31%)	▼
Utility charges	(34,100)	(34,100)	(33,538)	562	1.65%	
Depreciation	(2,183,055)	(2,183,055)	(7,131,021)	(4,947,966)	(226.65%)	▼
Insurance	(141,605)	(141,605)	(98,448)	43,157	30.48%	▲
Other expenditure	(118,572)	(118,572)	(52,347)	66,225	55.85%	▲
	(7,487,336)	(7,487,336)	(12,527,635)	(5,040,299)	(67.32%)	
Non-cash amounts excluded from operating activities	2(b) 2,140,682	2,140,682	7,059,877	4,919,195	229.80%	▲
Amount attributable to operating activities	(2,482,556)	(2,482,556)	5,731,748	8,214,304	330.88%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,585,181	3,585,181	2,194,806	(1,390,375)	(38.78%)	▼
Proceeds from disposal of assets	125,000	125,000	135,354	10,354	8.28%	
	3,710,181	3,710,181	2,330,160	(1,380,021)	(37.20%)	
Outflows from investing activities						
Payments for property, plant and equipment	(533,451)	(533,451)	(154,435)	379,016	71.05%	▲
Payments for construction of infrastructure	(6,352,126)	(6,352,126)	(8,011,695)	(1,659,569)	(26.13%)	▼
	(6,885,577)	(6,885,577)	(8,166,130)	(1,280,553)	(18.60%)	
Amount attributable to investing activities	(3,175,396)	(3,175,396)	(5,835,970)	(2,660,574)	(83.79%)	
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfer to reserves	(411,335)	(411,335)	(214,432)	196,903	47.87%	▲
Amount attributable to financing activities	(411,335)	(411,335)	(214,432)	196,903	47.87%	
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)	(2,482,556)	5,731,748	8,214,304	330.88%	▲
Amount attributable to investing activities	(3,175,396)	(3,175,396)	(5,835,970)	(2,660,574)	(83.79%)	▼
Amount attributable to financing activities	(411,335)	(411,335)	(214,432)	196,903	47.87%	▲
Surplus or deficit after imposition of general rates	2(a) 0	0	5,750,633	5,750,633	0.00%	▲

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.

Note: Grants, subsidies and contributions include \$4,800,988 relating to the 2024/2025 Financial Assistance Grant allocation.

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 JUNE 2024

	Actual 30 June 2023	Actual as at 30 June 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	14,963,103	14,258,306
Trade and other receivables	48,942	1,030,068
Inventories	25,107	25,107
Other assets	0	13,845
TOTAL CURRENT ASSETS	15,037,152	15,327,326
NON-CURRENT ASSETS		
Other financial assets	40,745	40,745
Property, plant and equipment	12,988,341	12,725,706
Infrastructure	175,873,123	177,106,657
TOTAL NON-CURRENT ASSETS	188,902,209	189,873,108
TOTAL ASSETS	203,939,361	205,200,434
CURRENT LIABILITIES		
Trade and other payables	391,826	1,283,014
Other liabilities	496,792	0
Employee related provisions	288,678	288,678
TOTAL CURRENT LIABILITIES	1,177,296	1,571,692
NON-CURRENT LIABILITIES		
Employee related provisions	647	647
TOTAL NON-CURRENT LIABILITIES	647	647
TOTAL LIABILITIES	1,177,943	1,572,339
NET ASSETS	202,761,418	203,628,095
EQUITY		
Retained surplus	73,691,775	74,344,020
Reserve accounts	8,079,247	8,293,679
Revaluation surplus	120,990,396	120,990,396
TOTAL EQUITY	202,761,418	203,628,095

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

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 19 July 2024

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

	Amended Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 30 June 2024
Note			
Current assets	\$	\$	\$
Cash and cash equivalents	14,965,648	14,963,103	14,258,306
Trade and other receivables	91,963	48,942	1,030,068
Inventories	46,299	25,107	25,107
Other assets	0	0	13,845
	15,103,910	15,037,152	15,327,326
Less: current liabilities			
Trade and other payables	(252,816)	(391,826)	(1,283,014)
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)	(1,571,692)
Net current assets	14,108,242	13,859,856	13,755,634
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	5,750,633

(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)	(42,373)	(71,144)
Add: Depreciation	2,183,055	2,183,055	7,131,021
Total non-cash amounts excluded from operating activities	2,140,682	2,140,682	7,059,877

(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 June 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	2(a) (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 JUNE 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	8,236,428	701.19%	▲
Financial Assistance Grant and funding for Waste Management Implementation program has been received, not included in adopted budget estimates. Higher YTD revenue for Aboriginal Access road grants than forecast. MRWA GCR maintenance grant not fully received due to timing.			
Fees and charges	121,438	20.33%	▲
Building services levy liability recognised as revenue in fees and charges. Shire housing rental income higher than expected. Rental income - Warburton Community Resource Centre was lower.			
Interest revenue	52,285	14.12%	▲
Interest receipted is higher than annual budget.			
Other revenue	(97,151)	(46.31%)	▼
Screendoor reimbursement for Lot 255. Interim payment received for Lot 98 Warbuton. Timing of income from DFES contribution and staff housing reimbursement not received.			
Profit on asset disposals	28,771	67.90%	▲
Proceeds on sale of vehicles was higher than anticipated.			
Expenditure from operating activities			
Employee costs	607,024	24.23%	▲
Employee costs less than forecast due to employee vacancies.			
Materials and contracts	(809,301)	(32.31%)	▼
Consultancy expenses for IT, Waste, Asset Management and Accounting Services are all lower than YTD budget. Roads expenditure on Great Central and Community access roads is higher than budget. Other housing operations are also higher than budget.			
Depreciation	(4,947,966)	(226.65%)	▼
Road asset depreciation is significantly higher than budgeted, a review of depreciation rates needs to be performed.			
Insurance	43,157	30.48%	▲
LGIS refund for 22/23 property and vehicle premiums.			
Other expenditure	66,225	55.85%	▲
Yet to disburse building remittance for levies collected. Attendance fees for committee and other meetings were not utilised.			
Non-cash amounts excluded from operating activities	4,919,195	229.80%	▲
Road asset depreciation is significantly higher than budgeted, a review of depreciation rates needs to be performed.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,390,375)	(38.78%)	▼
Funding not received for MRWA Great Central Road, special project and roads to recovery.			
Outflows from investing activities			
Payments for property, plant and equipment	379,016	71.05%	▲
Capital purchases for the computers, sport and recreation items and housing did not occur.			
Payments for construction of infrastructure	(1,659,569)	(26.13%)	▼
Papulankutja Road (Warburton - Blackstone Road) - is higher than budget. Great Central Road - no expenditure to date.			
Outflows from financing activities			
Transfer to reserves	196,903	47.87%	▲
End of year budget transfers yet to occur.			
Surplus or deficit after imposition of general rates	5,750,633	0.00%	▲
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 JUNE 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	\$0.00 M	\$5.75 M	\$5.75 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$14.26 M	% of total
Unrestricted Cash	\$5.96 M	41.8%
Restricted Cash	\$8.29 M	58.2%

Refer to 3 - Cash and Financial Assets

Payables		
	\$1.28 M	% Outstanding
Trade Payables	\$1.17 M	
0 to 30 Days		95.7%
Over 30 Days		4.3%
Over 90 Days		0.7%

Refer to 9 - Payables

Receivables		
	\$1.02 M	% Collected
Rates Receivable	\$0.01 M	97.5%
Trade Receivable	\$1.02 M	% Outstanding
Over 30 Days		0.9%
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)	(\$2.48 M)	\$5.73 M	\$8.21 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$0.46 M	% Variance
YTD Budget	\$0.47 M	(1.4%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$9.41 M	% Variance
YTD Budget	\$1.17 M	701.2%

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.72 M	% Variance
YTD Budget	\$0.60 M	20.3%

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)	(\$3.18 M)	(\$5.84 M)	(\$2.66 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.14 M	%
Amended Budget	\$0.13 M	8.3%

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$8.01 M	% Spent
Amended Budget	\$6.35 M	26.1%

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$2.19 M	% Received
Amended Budget	\$3.59 M	(38.8%)

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)	(\$0.41 M)	(\$0.21 M)	\$0.20 M

Refer to Statement of Financial Activity

Reserves	
Reserves balance	\$8.29 M
Interest earned	\$0.00 M

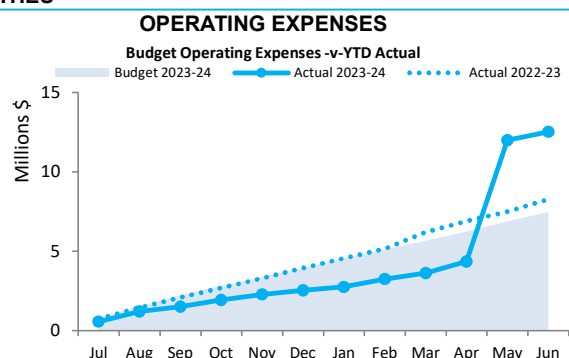
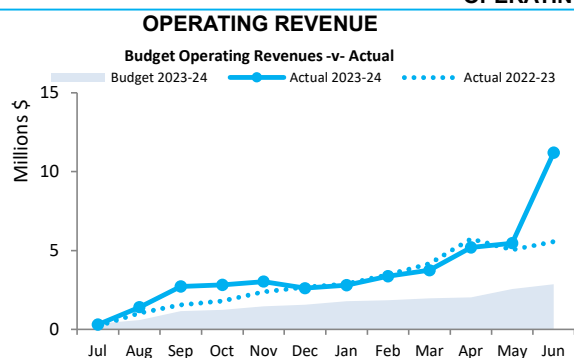
Refer to 4 - Cash Reserves

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

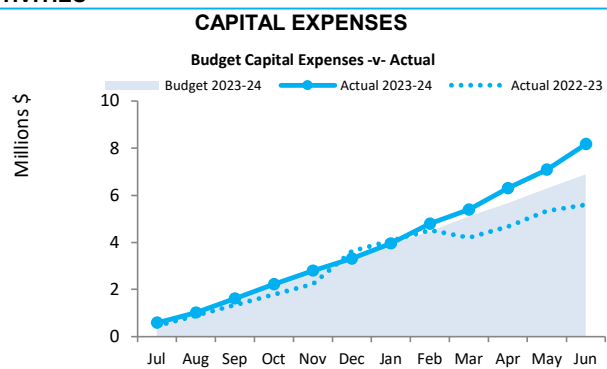
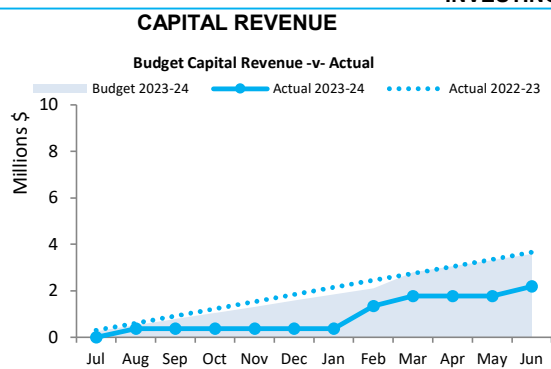
SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

2 KEY INFORMATION - GRAPHICAL

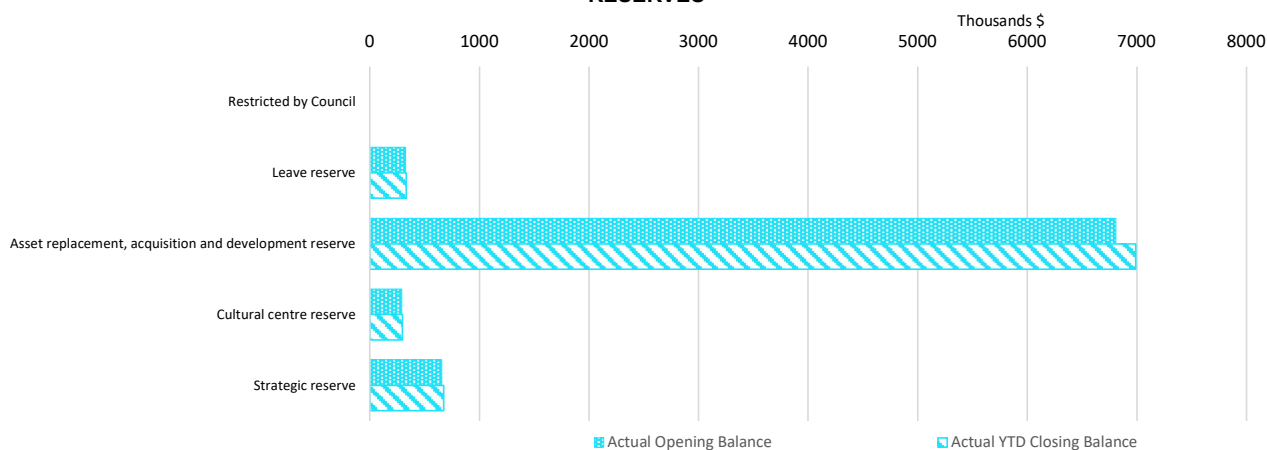
OPERATING ACTIVITIES



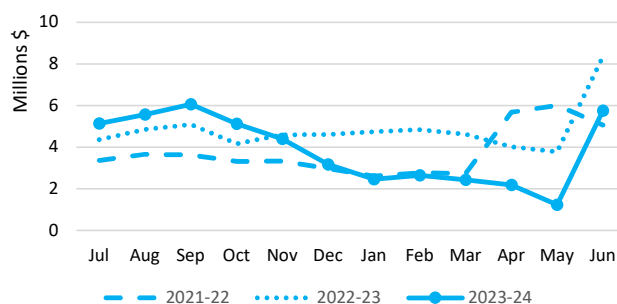
INVESTING ACTIVITIES



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	5,147,148	0	5,147,148	Westpac	Variable	Nil
Municipal notice account	Cash and cash equivalents	817,424	23,834	841,258	Westpac	Nil	Nil
Municipal premium business	Cash and cash equivalents	0	1,598,979	1,598,979	Westpac	3.15%	Nil
Cash at bank - Reserve	Cash and cash equivalents	0	1,000,000	1,000,000	Westpac	Variable	Nil
Reserve - Term Deposit 004	Financial assets at amortised cost	0	537,235	537,235	Westpac	3.65%	Nov-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	1,037,882	1,037,882	Westpac	3.65%	Oct-24
Reserve - Term Deposit 173	Financial assets at amortised cost	0	1,029,250	1,029,250	Westpac	5.11%	Sep-24
Reserve - Term Deposit 181	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	3.50%	Aug-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,034,455	1,034,455	CBA	4.86%	Sep-24
Total		5,964,627	8,293,679	14,258,306			
Comprising							
Cash and cash equivalents		5,964,627	2,622,813	8,587,440			
Financial assets at amortised cost		0	5,670,866	5,670,866			
		5,964,627	8,293,679	14,258,306			

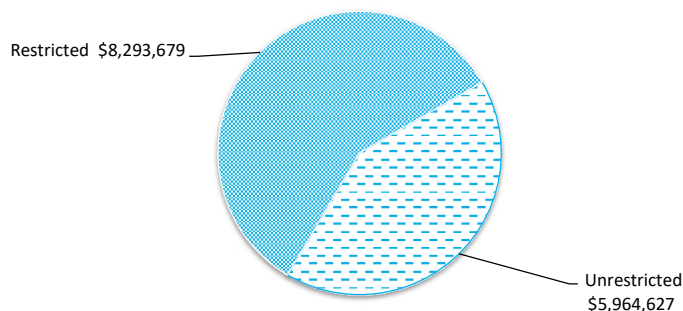
KEY INFORMATION

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 JUNE 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	180,000	0	(180,000)
Furniture & Equipment	15,000	15,000	0	(15,000)
Plant & Equipment	338,451	338,451	154,435	(184,016)
Acquisition of property, plant and equipment	533,451	533,451	154,435	(379,016)
Infrastructure - Roads	6,352,126	6,352,126	8,011,695	1,659,569
Acquisition of infrastructure	6,352,126	6,352,126	8,011,695	1,659,569
Total capital acquisitions	6,885,577	6,885,577	8,166,130	1,280,553
Capital Acquisitions Funded By:				
Capital grants and contributions	3,585,181	3,585,181	2,194,806	(1,390,375)
Other (disposals & C/Fwd)	125,000	125,000	135,354	10,354
Contribution - operations	3,175,396	3,175,396	5,835,970	2,660,574
Capital funding total	6,885,577	6,885,577	8,166,130	1,280,553

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.

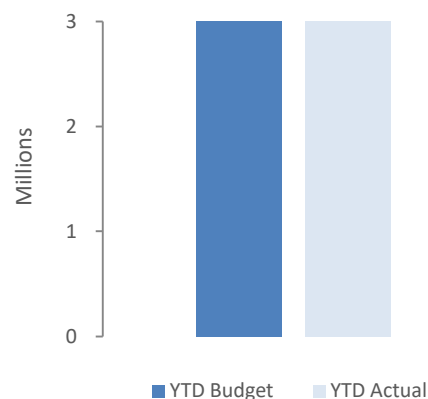
Initial recognition and measurement for assets held at cost

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.

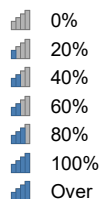
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



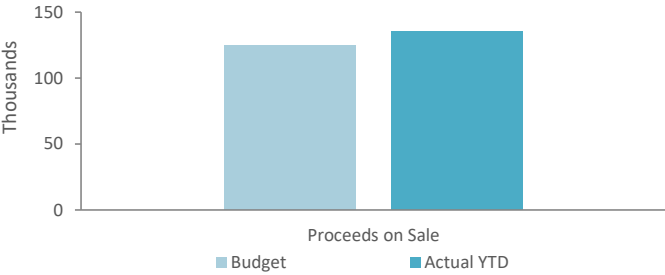
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description		Current Budget	Amended Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Land & Buildings					
092500	Housing CapEx	180,000	180,000	0	(180,000)
Land & Buildings Total		180,000	180,000	0	(180,000)
Furniture & Equipment					
042562	Furniture & Equipment - Computer	15,000	15,000	0	(15,000)
Furniture & Equipment Total		15,000	15,000	0	(15,000)
042565	Plant & Equipment	160,000	160,000	102,745	(57,255)
113420	Plant & Equipment - Sport & Rec	95,000	95,000	0	(95,000)
114800	N-Com Elettronika FM Radio Transmitter - Warburton and Blackstone	83,451	83,451	51,690	(31,761)
Plant & Equipment Total		338,451	338,451	154,435	(184,016)
Infrastructure - Roads					
121003	Papulankutja Road (Warburton - Blackstone Road)	5,287,874	5,287,874	8,011,695	2,723,821
121400	Great Central Road - Capex	1,064,252	1,064,252	0	(1,064,252)
Infrastructure - Roads Total		6,352,126	6,352,126	8,011,695	1,659,569
Grand Total		6,885,577	6,885,577	8,166,130	1,280,553

6 DISPOSAL OF ASSETS

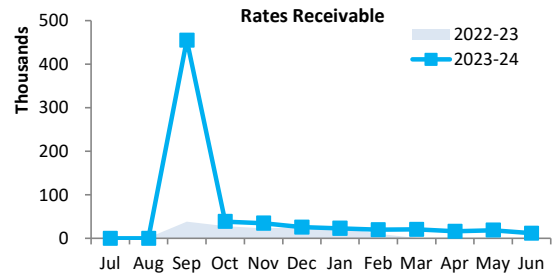
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Plant and equipment	82,627	125,000	42,373	0	64,210	135,354	71,144	0
		82,627	125,000	42,373	0	64,210	135,354	71,144	0



7 RECEIVABLES

Rates receivable

	30 June 2023	30 Jun 2024
	\$	\$
Opening arrears previous years	15,588	0
Levied this year	406,777	463,482
Less - collections to date	(422,365)	(451,925)
Net rates collectable	0	11,557
% Collected	100.0%	97.5%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	857,983	8,041	0	0	866,024
Percentage	0.0%	99.1%	0.9%	0.0%	0.0%	
Balance per trial balance						
Trade receivables						866,024
GST receivable						149,783
Receivables for employee related provisions						2,704
Total receivables general outstanding						1,018,511

Amounts shown above include GST (where applicable)

KEY INFORMATION

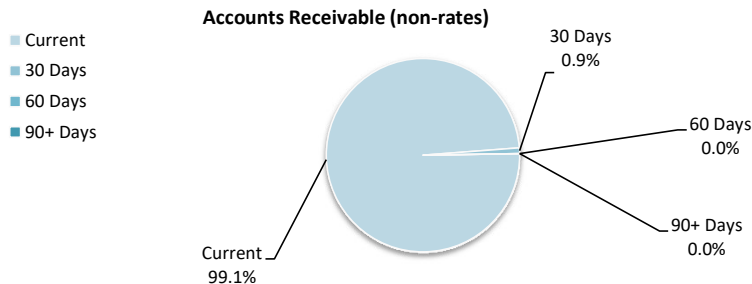
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 June 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on hand	25,107	0	0	25,107
Other assets				
Prepayments	0	32,000	(18,155)	13,845
Total other current assets	25,107	32,000	(18,155)	38,952
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.

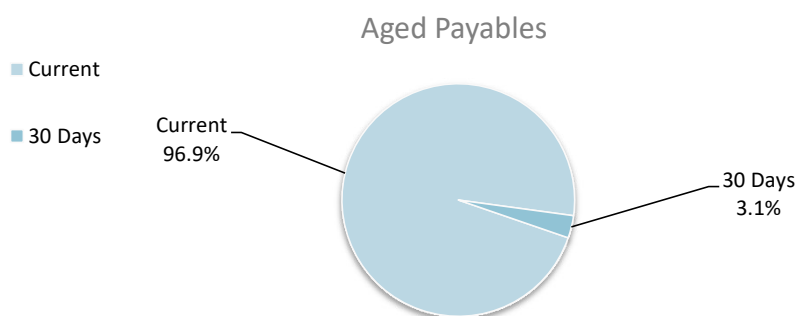
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,118,939	36,334	5,522	8,596	1,169,391
Percentage	0.0%	95.7%	3.1%	0.5%	0.7%	
Balance per trial balance						
Sundry creditors						1,169,391
ATO liabilities						81,090
Accrued expenses						5,564
Payroll creditors						24,141
Prepaid Rates						2,828
Total payables general outstanding						1,283,014

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	(6,364)	462,219
General rates		32	2,129,925	468,583	0	468,583	468,583	(6,364)	462,219
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			463,482

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 June 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	0	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 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2024	Current Liability 30 Jun 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General Grants (Untied)	0	0	0	0	0	162,544	162,544	4,022,252
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	55,000	50,000
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	147,668	2,177,793
MRWA Grant - GCR Maintenance Fed,	0	0	0	0	0	500,000	500,000	200,000
Roads Grant (untied)	0	0	0	0	0	41,960	41,960	983,210
Road User Agreement Contribution	0	0	0	0	0	0	0	485,345
	496,792	1,299,001	(1,795,793)	0	0	1,169,642	1,169,642	9,406,070
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	1,174,642	9,411,070

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 Jun 2024	Current Liability 30 Jun 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	1,000,000	400,000
Grants - Stimulus Funding	0	0	0	0	0	452,936	452,936	428,520
Grant - Special Projects	0	0	0	0	0	1,716,126	1,716,126	950,166
Grant-Roads to Recovery	0	0	0	0	0	416,119	416,119	416,120
	0	0	0	0	0	3,585,181	3,585,181	2,194,806

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 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



Shire of **Ngaanyatjaraku**
ON A JOURNEY

DRAFT

Disability Access and Inclusion Plan 2024-2028



Contents

1. Disability Access and Inclusion Planning.....	2
1.1 Legislation	2
2. Shire of Ngaanyatjaraku Overview	2
2.1 Functions, Facilities and Services	3
2.2 People with Disability in the Shire of Ngaanyatjaraku	4
3. Disability Access and Inclusion Plan Review	5
3.1 Progress in Access and Inclusion Since 2019	5
4. Public Consultation for the DAIP 2024-2028.....	7
5. Disability Access and Inclusion Plan 2024-2028 Strategies	8
6. Governance	10
8.1 Implementation	10
8.2 Resourcing.....	10
8.3 Promotion	10
8.4 Reporting	10

1. Disability Access and Inclusion Planning

The Shire of Ngaanyatjaraku is committed to ensuring people with disability have equal access to facilities, functions and services provided by the Shire.

The aim of disability access and inclusion planning is to assist the Shire with the coordination and planning of initiatives to ensure that all community members have equal access to:

- Services and events
- Buildings and facilities
- Information
- Customer service
- Complaints processes
- Public consultations
- Employment opportunities at the Shire

1.1 Legislation

The Disability Access and Inclusion Plan (DAIP) is a legislative requirement under the Western Australian Disability Services Act (1993) and supports several international and local legislative and good practice initiatives including:

- United Nations Convention on the Rights of Persons with Disabilities 2006.
- Australian Human Rights Commission Act 1986.
- Commonwealth Disability Discrimination Act 1992.
- Fair Work Act 2009.
- National Disability Insurance Scheme Act 2013.
- National Disability Strategy 2021-2031.
- State Disability Strategy 2020-2030.
- Public Sector Employment Outcomes 2020-2025
- Shire of Ngaanyatjaraku Strategic Community Plan 2021-2031.

2. Shire of Ngaanyatjaraku Overview

The Shire encompasses an area of 159,948 square kilometres and is located approximately 1,542 square kilometres from Perth. The region is diverse in natural beauty from the magnificent Rawlinson ranges to the red sandy plains of the Gibson Desert.

The Shire's main township is Warburton, which is also the largest of the ten indigenous communities within the Shire. The Shire offices are located at the Tjulyuru Cultural and Civic Centre in Warburton.

Each community within the Shire is contained with the 99 year leases held by the Ngaanyatjarra Council (Aboriginal Corporation) on behalf of the traditional owners of the land. The communities include:

- Warburton (Milyirtjarra)
- Wingellina (Irrunytju)
- Blackstone (Papulankutja)
- Jameson (Mantamaru)
- Warakurna
- Tjirrkarli
- Tjukurla
- Wanarn
- Patjarr (Karliwara)
- Pira Kata (Kanpa)

Each community is an autonomous, separately incorporated body (as association) incorporated under either a Commonwealth Act (the Aboriginal Councils and Associations Act 1976) or a Western Australian State Government Act (the Associations Incorporations Act 1895-1969). Incorporation of each of their community organisations empowers the Ngaanyatjarra people, through their Board to make their own social and economic planning decisions for meeting current and future needs and future developments.

2.1 Functions, Facilities and Services

The Shire of Ngaanyatjarraku is responsible for the provision of “mainstream” local government and delivery of services to the ten communities and visitors within its boundaries.

Services to Property:

- Provision and maintenance of roads;
- Construction and maintenance of community buildings and facilities;
- Waste management including collection and disposal;
- Litter control;
- Planting and caring for street trees;
- Street lighting;
- Television and radio re-transmission;
- Bush fire control.

Services to the Community:

- Provision and maintenance of playing areas and ovals;
- Provision of sport and recreation programs;
- Economic development through art programs;

- Special project management.

Regulatory Services:

- Planning of road systems, subdivisions and town planning schemes;
- Building approvals;
- Environmental health services;
- Compliance services.

General Administration:

- Public Information service;
- Lodging of complaints;

Processes of Government:

- Ordinary and special Local Government and committee meetings;
- Elector's meetings and election of Council Members;
- Community consultations.

2.2 People with Disability in the Shire of Ngaanyatjaraku

The Western Australian Disability Services Act (1993) defines disability as a condition that:

- is attributable to an intellectual, cognitive, neurological, sensory or physical impairment or a combination of these impairments;
- is permanent; and
- may or may not be episodic in nature.

Disability may result in a person having a substantially reduced capacity for communication, social interaction, learning or mobility and a need for continuing support services in daily life. Some disabilities, such as epilepsy, are hidden, while others, such as cerebral palsy, may be visible.

The Australian Bureau of Statistics conducts a survey of Disability, Aging and Carers (DAC) every five years. Data from the DAC Survey 2018 estimated 17.7% of the Australian population (4.4 million) have a disability. If you add to that the estimated 2.65 million Australians who are carers, then disability impacts approximately one third of the population¹.

The Shire of Ngaanyatjaraku was home to an estimated 1,358 people in 2021. According to the findings of the DAC Survey 2018, approximately one third of these people are likely to be impacted by disability. In the 2021 Census, respondents had the option of reporting

¹ Disability, Aging and Carers, Australia: Summary of Findings, 2018. Australian Bureau of Statistics abs.gov.au

their long-term health condition. 21.7% of the Shire of Ngaanyatjarraku population indicated that they suffer from long term health conditions, 65.8% reported not having a long-term health condition, and a further 12.5% did not state their long-term health condition. According to the DAC Survey 2018, the proportion of Aboriginal and Torres Strait Islander people with disability varied somewhat by where people lived. 18.1% of the Australian Aboriginal and Torres Strait Islander population living in remote areas had disability.

3. Disability Access and Inclusion Plan Review

The Shire's DAIP 2019-2022 was adopted at the Ordinary Council Meeting held 28 August 2019. It provided a planned approach to progressively address barriers to access and inclusion across all areas of the Shire's responsibility.

A review of the DAIP 2019-2022 has now been completed. This included reviewing planned actions, documenting achieved outcomes and identifying gaps in delivery.

To comply with the Western Australian Disability Services Act 1993, the DAIP must be reviewed at least every 5 years (including public consultation) and report DAIP progress by 04 July every year to the Department of Communities.

The DAIP 2019-2022 was due for review in 2022 however, this review was not undertaken. This DAIP is for the period 2024-2028 to realign with the 5-year cycle.

3.1 Progress in Access and Inclusion Since 2019

The Shire has found that the planned approach to progressively addressing barriers to access and inclusion across all areas of the Shire's responsibility has resulted in many initiatives and has assisted the Shire to make progress towards better access.

The Shire has implemented a number of initiatives over the last six years to improve access and inclusion. Some examples follow.

Improving Access to Services and Events

- The Shire ensures flexible options for community members to access services.

Improving Access to Buildings and Facilities

- The Shire administration office has been fitted with a purpose-built lowered service counter to enable wheelchair bound people to adequately and comfortably be served.
- With many of the community facilities in the Shire being managed by the Ngaanyatjarra Council, the Shire communicates any identified opportunities to improve disability access and inclusion at Ngaanyatjarra Council managed facilities to the Ngaanyatjarra Council.

Improving Access to Information

- The Shire's website moved to a Spark platform which is compliant with 'Web Content Accessibility Guidelines (WCAG) 2.0' making information more accessible to a wider range of people. The website has been designed to:
 - help users navigate and find content;
 - make text readable and understandable;
 - make things easier to see through use of contrast;
 - give users enough time to read and use content;
 - make content appear and operate in predictable ways;
 - maximise compatibility with current and future technologies.
- Important communication, marketing and advertising material is distributed through written communication methods (electronic (social media, website and email networks) and printed (community notice boards) and verbally communicated where needed.
- The Shire revised our style guide to incorporate accessible guidelines.
- Information about disability services was promoted.
- Translation of some information into Ngaanyatjarra Language was implemented to assist the community to read and understand the communications.

Improving Staff Skills

- The Human Resources team has committed to producing a policy to promote a more inclusive workplace.

Improving Access to Complaints and Consultation Mechanisms

- The Shire promotes a number of ways for people to make complaints and comments including phone and online through the website.
- The Shire promotes consultation processes with the public through a number of different means to ensure that all people have adequate access.

Improving Access to Employment

- The Shire promotes that it is an inclusive workplace and encourages applicants of all abilities to apply for vacant positions.
- Recruitment practices are reviewed regularly.
- The Human Resources team has committed to producing a policy to promote a more inclusive workplace.
- Advertisements for vacancies include the statement that the Shire is an Equal Opportunity Employer.
- Flexible employment options are available for employees with disability.

4. Public Consultation for the DAIP 2024-2028

The Shire completed its initial DAIP following a process of public consultation which comprised a public notice that a draft DAIP had been prepared as a guiding document for the compilation of a final DAIP. The notice advertised:

- The draft DAIP could be inspected at the Shire administration office in Warburton.
- Hard copies or electronic copies of the DAIP are available, without charge, on request to the Shire.
- Written or verbal submissions on the draft DAIP were invited.
- The draft DAIP was available on the Shire's website.

The revision to produce the DAIP 2019-2022 and the DAIP 2024-2028 were subject to a similar process to that of the initial DAIP.

A consultation was also carried out with Shire staff to identify barriers to access and inclusion from an internal perspective, as well as potential strategies to be incorporated into the new DAIP.

Consultation Findings

To be reported following the public comment period. Following the consultation process, the draft will be amended to reflect the feedback received.

5. Disability Access and Inclusion Plan 2024-2028 Strategies

The Disability Access and Inclusion Plan 2024-2028 builds upon the work already achieved in ensuring that people with disability have equal access to facilities, functions and services provided by the Shire.

The following strategies address the outcomes mandated in the WA Disability Services Act (1993):

Outcomes		Strategies	
1.	People with disability have the same opportunities as other people to access services of, and any event organised by, the Shire of Ngaanyatjaraku.	1.1	Advocate for more accessible programs and services.
		1.2	Highlight the consideration of equitable access for people with disability to current service providers.
		1.3	Ensure people with disability are considered in emergency and disaster planning.
		1.4	Extend an open invitation to staff, community members and key stakeholders to provide feedback about access and inclusion difficulties they have encountered in relation to services and events.
2.	People with disability have the same opportunities as other people to access buildings and other facilities of the Shire of Ngaanyatjaraku.	2.1	Incorporate best practice in access and inclusion when upgrading buildings and facilities.
		2.2	Undertake an access audit when assessing the general.
3.	People with disability receive information from the Shire of Ngaanyatjaraku in a form that will enable them to access the information as readily as other people are able to access it.	3.1	Continue to improve accessibility of information through all of the Shire's communication channels.
		3.2	Endeavour to meet all requests to make information accessible, particularly where requests are achievable through current software and hardware capabilities already held by the Shire.

4.	People with disability receive the same level and quality of service from the staff of the Shire of Ngaanyatjaraku as other people receive from the staff of a public authority.	4.1	Provide information about disability access and inclusion to staff to support them to provide quality customer service.
5.	People with disability have the same opportunities as others to provide feedback to the Shire of Ngaanyatjaraku.	5.1	Continue to ensure processes for complaint receipt and lodgement are flexible to cater for the requirements of people with disability, and proactively respond where processes are identified as being deficient.
		5.2	Provide numerous mechanisms for feedback to be lodged to cater for all abilities.
6.	People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Ngaanyatjaraku.	6.1	Continue to ensure processes for public consultation is flexible to cater for the requirements of people with disability, and proactively respond where processes are identified as being deficient.
		6.2	Provide numerous mechanisms for public consultation participation, to cater for all abilities.
7.	People with disability have the same opportunities as other people to obtain and maintain employment in the Shire of Ngaanyatjaraku.	7.1	Continue to ensure processes for employment is flexible to cater for the requirements of people with disability, and proactively respond where processes are identified as being deficient.
		7.2	Review the recruitment process to attract people with disability.
		7.3	Communicate that the Shire is an equal opportunity employer during recruitment advertising period for vacant positions.

6. Governance

8.1 Implementation

Planning and implementation processes are the responsibility of the Chief Executive Officer.

8.2 Resourcing

The Disability Access and Inclusion Plan 2024-2028 is resourced through normal operational funding. Opportunities to secure external funding will also be sought.

8.3 Promotion

The Shire will promote the availability of the Disability Access and Inclusion Plan 2024-2028 by:

- On the Shire of Ngaanyatjarraku website
- On Shire of Ngaanyatjarraku social media
- On the Shire administration office community notice board
- To all staff via email

8.4 Reporting

The Disability Access and Inclusion Plan 2024-2028 will be lodged with the Department of Communities, reported on annually and reviewed at least every five years.