



Shire of **Ngaanyatjarra**  
ON A JOURNEY

# ATTACHMENTS

Ordinary Council  
Meeting  
26 March 2025

## Attachment 1 - Credit Card Details for 28 January - 27 February 2025

Date	Description	Value	CardID
1/28/2025	Commercial photography/art	\$165.00	CEO20250313-01
1/28/2025	Qantas	\$532.39	CEO20250313-02
1/28/2025	Qantas	\$311.00	CEO20250313-03
1/31/2025	Qantas	-\$46.73	CEO20250313-04
2/03/2025	Qantas	\$1,598.20	CEO20250313-05
2/04/2025	Qantas	\$482.10	CEO20250313-06
2/04/2025	Qantas	\$532.39	CEO20250313-07
2/04/2025	Qantas	\$482.10	CEO20250313-08
2/05/2025	Qantas	\$311.00	CEO20250313-09
2/06/2025	Taxi	\$11.99	CEO20250313-10
2/05/2025	Taxi	\$37.48	CEO20250313-11
2/06/2025	Taxi	\$17.81	CEO20250313-12
2/06/2025	Taxi	\$26.15	CEO20250313-13
2/06/2025	Taxi	\$34.44	CEO20250313-14
2/06/2025	Qantas	\$139.00	CEO20250313-15
2/06/2025	Qantas	\$482.10	CEO20250313-16
2/07/2025	Taxi	\$26.32	CEO20250313-17
2/07/2025	Taxi	\$24.63	CEO20250313-18
2/07/2025	Qantas	\$844.37	CEO20250313-19
2/10/2025	Taxi	\$36.85	CEO20250313-20
2/10/2025	Adobe subscription	\$402.63	CEO20250313-21
2/10/2025	Qantas	-\$37.58	CEO20250313-22
2/10/2025	Qantas	\$904.79	CEO20250313-23
2/10/2025	Qantas	\$401.60	CEO20250313-24
2/11/2025	Taxi	\$36.91	CEO20250313-25
2/11/2025	Accommodation	\$229.00	CEO20250313-26
2/11/2025	Accommodation	\$279.00	CEO20250313-27
2/12/2025	Taxi	\$32.86	CEO20250313-28
2/12/2025	Taxi	\$16.66	CEO20250313-29
2/11/2025	Accommodation	\$226.10	CEO20250313-30
2/11/2025	Accommodation	\$226.10	CEO20250313-31
2/12/2025	Taxi	\$21.37	CEO20250313-32
2/13/2025	Qantas	\$752.80	CEO20250313-33
2/17/2025	Taxi	\$43.00	CEO20250313-34
2/17/2025	Taxi	\$24.74	CEO20250313-35
2/17/2025	Starlink Internet	\$374.00	CEO20250313-36
2/17/2025	Tourism Council	\$572.00	CEO20250313-37
2/21/2025	Vehicle supplies	\$1,479.98	CEO20250313-38
2/21/2025	Taxi	\$33.23	CEO20250313-39
2/21/2025	Airport Parking	\$100.43	CEO20250313-40
2/22/2025	Taxi	\$57.37	CEO20250313-41

2/22/2025	Taxi	\$31.23	CEO20250313-42
2/22/2025	Starlink Internet	\$334.00	CEO20250313-43
2/26/2025	Computer Software - SmartSheet Inc	\$1,118.81	CEO20250313-44
2/27/2025	Westpac card fee	\$10.00	CEO20250313-45
2/27/2025	Westpac card fee	\$10.00	OM20250313-01
		<hr/>	
		\$13,729.62	
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**10.4 Council Resolution Report - March 2025**

Resolution Reference	Resolution	Entry Date	Completion Date	Officer	Action	Resolution Status
Council Resolution 4.1 26062024	That the unconfirmed minutes of the Annual General Meeting of Electors held 26 June 2024 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.	26-Jun-24	25-Jun-25	H Wegner	Unconfirmed Minutes to be adjusted, signed and placed on the website.	Pending acceptance at AGM 26 March 2025.
Council Resolution 13.1 26062024	That Administration progress the discussion with Telstra, with a view of concluding the Optic Fibre link into Shire Offices.	26-Jun-24		D Mosel	Correspondence to be sent to Telstra. Awaiting Quote for installation via contractor.	Ongoing
10.5.30102024	That Council 1. Authorised the Chief Executive Officer to waive adopted Fees and charges for the rental of Lot 255b Motel Street, Warburton; and 2. Authorises Lot 255b Motel Street to be provided to Ngaanyatjarra Council Group on a month to month basis, to be reviewed in 3 months.	30-Oct-24	29-Jan-25	D Mosel	To be reviewed in three months - January 2025	Report to March 2025 Council Meeting
10.6.30102024	That council: 1. Authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 183 Warburton (Early Years Complex). 2. Authorises Lot 183 Warburton (Early Years Complex) to be provided to Ngaanyatjarra Council Group on a month-to-month basis, to be reviewed in 3 months.	30-Oct-24	29-Jan-25	D Mosel	To be reviewed in three months - January 2025	Report to March 2025 Council Meeting
9.1 26022025	That the minutes of the Ordinary Council Meeting held on 18 December 2024 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.	28-Feb-25	28-Feb-25	D Mosel	Completed no further action required	Completed
10.1.26022025	That Council receive the listing of payments made by authorised employees using transaction cards for the period of 29 November 2024 to 27 January 2025. (Attachment 10.1)	28-Feb-25	28-Feb-25	D Mosel	Completed no further action required	Completed
10.2.26022025	That Council receive the Chief Executive Officers Report for 20 December 2024– 25 February 2025.	28-Feb-25	28-Feb-25	D Mosel	Completed no further action required	Complete
10.3.26022025	That Council:  1. Accepts the Shire of Ngaanyatjarraku Annual Report 2023/24 (Attachment 10.3).  2. Hold the AGM on Wednesday 26 March 2025; commencing at 1.00pm at the Council Chambers of the Tjulyuru Cultural and Civic Centre in the Warburton community. 3. Publish the Shire of Ngaanyatjarraku Annual Report 2023/24 on the Shires website no later than the 27 February 2025. 4. Provide public notice of the availability of the shire of Ngaanyatjarraku Annual Report; and 5. Advertise the AGM no later than 11 March 2025 to give at least 14 days local public notice.	28-Feb-25	28-Feb-25	D Mosel	Public Notice provided via website and facebook page 27 February 2025  Annual Report published on Councils website 27 February 2025 Annual Report to be endorsed at AGM on 26 March 2025.	Pending acceptance at AGM 26 March 2025.
10.4. 26022025	That the Council notes Report 10.4 Extra Ordinary Election – Report of the Returning Officer – 14 March 2025.	28-Feb-25	28-Feb-25	D Mosel	Completed no further action required	Complete
10.5.26022025	That Council: 1. Receives the Mid-Year Budget Review Report for the period ended 31 December 2024. 2. Adopts the 2024/25 revised budget position and associated budget amendments as per the Tabled Report	28-Feb-25	28-Feb-25	D Mosel	Completed no further action required	Complete
11.1.26022025	That Council notes the next Operational Services Action Report will be presented at March 2025 Council meeting.	28-Feb-25	28-Feb-25	D Mosel	Completed no further action required	Complete
11.2.26022025	That Council notes the next Environment Health & Building Services report will be presented at March 2025 Council meeting.	28-Feb-25	28-Feb-25	D Mosel	Completed no further action required	Complete
12.1.26022025	That the Council received the month payment listing for December 2024 payments of \$766,746.15 and January 2025 payments of \$714,395.08 (Attachment 12.1).	28-Feb-25	28-Feb-25	D Mosel	Completed no further action required	Complete
12.2.26022025	That Council receive the Monthly Financial Report for the periods ending 31 December 2024 and 31 January 2025. (Attachment 12.2).	28-Feb-25	28-Feb-25	D Mosel	Completed no further action required	Complete

### COMPLIANCE AUDIT RETURN 2024

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	No major trading undertakings <a href="https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx">https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx</a>
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	No major land transactions <a href="https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx">https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx</a>
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	No major land transactions <a href="https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx">https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx</a>
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	No major land transactions <a href="https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx">https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx</a>
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	No major land transactions <a href="https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx">https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx</a>

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	No delegations to Committees  OCM 25 October 2023 (Item 10.1)  <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	No delegations to Committees  OCM 25 October 2023 (Item 10.1)  <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	N/A	No delegations to Committees  OCM 25 October 2023 (Item 10.1)  <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	No delegations to Committees  OCM 25 October 2023 (Item 10.1)  <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	N/A	No delegations to Committees  OCM 25 October 2023 (Item 10.1)

				<a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
<b>6</b>	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Yes	OCM 25 October 2023 (Item 10.4) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments">https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments</a>
<b>7</b>	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	OCM 25 October 2023 (Item 10.4) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
<b>8</b>	s5.42(2)	Were all delegations to the CEO in writing?	Yes	OCM 25 October 2023 (Item 10.4) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments">https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments</a>
<b>9</b>	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	OCM 25 October 2023 (Item 10.4) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments">https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments</a>
<b>10</b>	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	OCM 27 September 2023 (Item 10.1) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/257/september-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/257/september-ordinary-council-meeting-minutes</a>
<b>11</b>	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	Register of Delegations 2023/2024 <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments">https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments</a>

<b>12</b>	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	OCM 25 October 2023 (Item 10.4) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
<b>13</b>	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	Yes	

#### Disclosure of Interest

No	Reference	Question	Response	Comments
<b>1</b>	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	N/A	No disclosures were made
<b>2</b>	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	There were no discussions regarding participation approval
<b>3</b>	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	N/A	No disclosures were made
<b>4</b>	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	<a href="https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx">https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx</a>
<b>5</b>	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	<a href="https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx">https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx</a>
<b>6</b>	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	



7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	<a href="https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx">https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx</a>
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	N/A	No interests or disclosures were made
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the	N/A	

		interest disclosed and any other information required by the Minister for the purposes of the application?		
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	Yes	OCM 31 March 2021 (Item 12.1) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/46/march-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/46/march-ordinary-council-meeting-minutes</a>
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?	Yes	OCM 31 March 2021 (Item 12.1) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/46/march-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/46/march-ordinary-council-meeting-minutes</a>
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	Council Members, Committee Members and Candidates Code of Conduct <a href="https://www.ngaanyatjarraku.wa.gov.au/codes-of-conduct.aspx">https://www.ngaanyatjarraku.wa.gov.au/codes-of-conduct.aspx</a>
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	Employee Code of Conduct <a href="https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Documents/Gov_-_CoC_-_Employees_-_Final.pdf">https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Documents/Gov_-_CoC_-_Employees_-_Final.pdf</a>

#### Disposal of Property

No	Reference	Question	Response	Comments
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<b>1</b>	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	N/A	No property was disposed of in 2024
<b>2</b>	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	N/A	No property was disposed of in 2024

Elections				
No	Reference	Question	Response	Comments
<b>1</b>	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	No election held in 2024
<b>2</b>	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	No election held in 2024
<b>3</b>	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	The Electoral Gift Register on the official website is the most current up-to-date version. <a href="https://www.ngaanyatjarraku.wa.gov.au/register-of-gifts-and-contributions-to-travel.aspx">https://www.ngaanyatjarraku.wa.gov.au/register-of-gifts-and-contributions-to-travel.aspx</a>

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the <i>Local Government Act 1995</i> ?	Yes	OCM 25 October 2023 (Item 10.1). <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	N/A	No powers or duties were delegated.
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	No	2023-24 Auditors report received by council on 26 February 2025 meeting.
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	No	Final Audit report received late December and presented to Council at the 26 February 2025 Council meeting.

Integrated Planning and Reporting				
No	Reference	Question	Response	Comments

<b>1</b>	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	<p>Adopted at OCM 26 May 2021 (Item 12.1)  <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/50/may-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/50/may-ordinary-council-meeting-minutes</a></p> <p>Reviewed at OCM 31 May 2023 (Item 10.2)  <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/245/may-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/245/may-ordinary-council-meeting-minutes</a></p> <p>A desktop review was undertaken in August 2024.  <a href="https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Plan_for_the_Future_2021-2031_-_Review_August_2024.pdf">https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Plan_for_the_Future_2021-2031_-_Review_August_2024.pdf</a></p>
<b>2</b>	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	<p>Adopted at OCM 26 May 2021 (Item 12.1)  <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/50/may-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/50/may-ordinary-council-meeting-minutes</a></p> <p>A desktop review was undertaken in August 2024.  <a href="https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Plan_for_the_Future_2021-2031_-_Review_August_2024.pdf">https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Plan_for_the_Future_2021-2031_-_Review_August_2024.pdf</a></p>
<b>3</b>	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	N/A	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	Council rescinded Policy 3.1 Senior Employees policy – 10.1 OCM 27 September 2023.
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	CEO is designated as its complaints officer.
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	Yes	No complaints received within reporting period
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes	No complaints received within reporting period
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	Complaints Register <a href="https://www.ngaanyatjarraku.wa.gov.au/register-of-complaints-of-minor-breach.aspx">https://www.ngaanyatjarraku.wa.gov.au/register-of-complaints-of-minor-breach.aspx</a>

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	No	Due to be undertaken in the 2025-year, process already commenced.
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	No	Due to be undertaken in the 2025-year, process already commenced.
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No disclosures made within the reporting period.
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Policy Review (Policy 1.13) OCM 28 June 2023 (Item 10.2) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/251/june-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/251/june-ordinary-council-meeting-minutes</a>
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	Yes	Policy Manual (Policy 1.13) <a href="https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Ngaanyatjarraku-Policy_Manual_280623.pdf">https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Ngaanyatjarraku - Policy Manual 280623.pdf</a>
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Adopted 24 June 2020 Policy Adopted (Policy 1.8) OCM 24 June 2020 (Item 10.5)

				<a href="https://www.ngaanyatjarraku.wa.gov.au/documents/68/june-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/68/june-ordinary-council-meeting-minutes</a>  Policy Review (Policy 1.8) OCM 28 June 2023 (Item 10.2) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/251/june-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/251/june-ordinary-council-meeting-minutes</a>
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?	No	Elected Member Training Register is current and published on the official website. <a href="https://www.ngaanyatjarraku.wa.gov.au/elected-member-training.aspx">https://www.ngaanyatjarraku.wa.gov.au/elected-member-training.aspx</a>
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

#### Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	Compliant
2	s3.57 F&G Reg 11	Subject to <i>Local Government (Functions and General) Regulations 1996</i> , regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract	N/A	No tenders during the reporting period



		was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?		
<b>3</b>	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the <i>Local Government Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	N/A	No tenders during the reporting period
<b>4</b>	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	No tenders during the reporting period
<b>5</b>	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	No tenders during the reporting period
<b>6</b>	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?	N/A	No tenders during the reporting period
<b>7</b>	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	N/A	No tenders during the reporting period
<b>8</b>	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	No tenders during the reporting period
<b>9</b>	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A	No tenders during the reporting period
<b>10</b>	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	N/A	No tenders during the reporting period
<b>11</b>	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	No	No expressions of interest during the reporting period.

12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	No	No expressions of interest during the reporting period.
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	No expressions of interest during the reporting period.
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24?	N/A	No expressions of interest during the reporting period.
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with <i>Local Government (Functions &amp; General) Regulations 1996</i> regulations 24AD(4) and 24AE?	N/A	No panels utilised during reporting period
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	No panels utilised during reporting period
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	No panels utilised during reporting period
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24AG?	N/A	No panels utilised during reporting period
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	No panels utilised during reporting period
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	No panels utilised during reporting period

<b>21</b>	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	No panels utilised during reporting period
<b>22</b>	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	N/A	No panels utilised during reporting period

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
President

\_\_\_\_\_  
Date



WESTERN AUSTRALIAN  
Electoral Commission

Mr David Mosel  
Chief Executive Officer  
Shire of Ngaanyatjaraku  
c/- Warburton Community PMB 87  
KALGOORLIE WA 6430

Dear Mr Mosel,

### **Cost Estimate Letter: 2025 Local Government Ordinary Election**

As you are aware, the next local government ordinary election will be held on 18 October 2025. This letter is your Cost Estimate for the Western Australian Electoral Commission to conduct your election, should you proceed with making a declaration under the *Local Government Act 1995* for us to do so.

#### Cost Estimate

The Commission has estimated the cost to conduct your Council's election in 2025 as a postal election at approximately \$12,124 (ex GST).

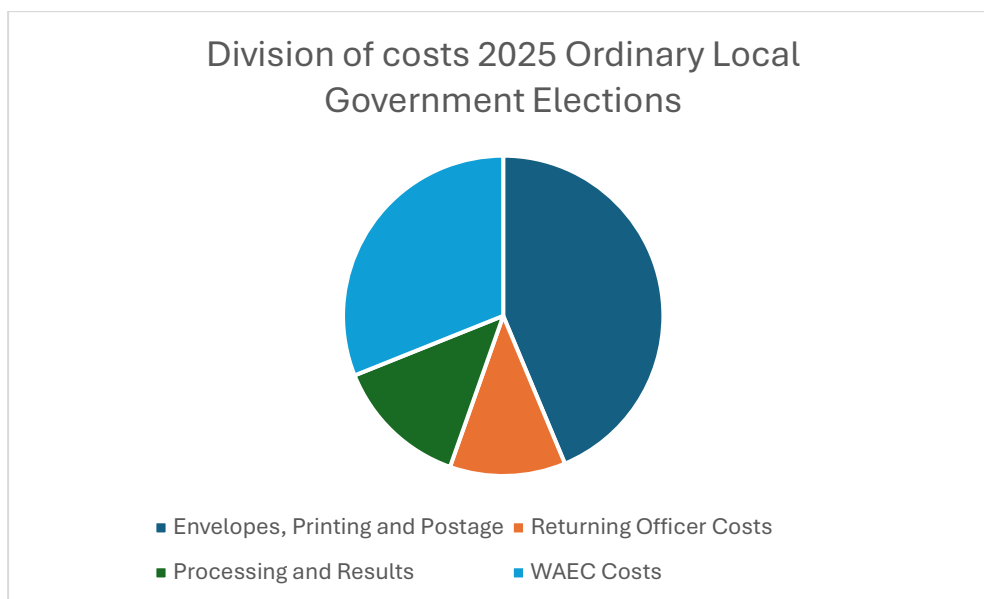
This cost has been based on the following assumptions:

- The method of election will be postal;
- 2 Councillor(s) vacancies;
- 900 electors;
- response rate of approximately 85%
- appointment of a local Returning Officer; and
- count to be conducted at your office using CountWA.

If any of these assumptions are not correct, please contact us and we can provide a new cost estimate.

#### Cost Methodology

To provide your estimate, the Commission has estimated the costs of all aspects of the election, from supply of materials to staffing costs. For the 2025 Local Government elections, we have applied the following apportionment across the State:



For individual local Governments the exact apportionment of costs may differ slightly from the above, as the cost categories are determined by applying the following variables:

- Envelopes, Printing and Postage, and WAEC Costs are determined by the number of electors in your Local Government;
- Processing and Results is determined by the expected response rate for your election; and
- Returning Officer Costs are determined by the complexity of the election for the Returning Officer; we classify Local Governments into bands depending on a number of factors including number of Wards, number of vacancies and the number of candidates, and then we pay our Returning Officers a rate which reflects this band.

#### Estimated Cost of 2025 Local Government Elections

The Commission estimates that the total cost of conducting the Local Government Elections across Western Australia in 2025 will increase by \$1.3 million, compared to 2023. The key drivers for this cost increase are as follows:

- a 45% cost increase from Australia Post, comprising of a 25% increase which came into effect in March 2024, and an additional 20% proposed increase currently being considered by the Australian Competition and Consumer Commission, which if approved will take effect in July 2025; and
- a 9% increase in the salaries paid to Returning Officers as required by the Public Sector CSA Agreement 2024.

#### Variations to the final costs for your Council

In accordance with the *Local Government (Elections) Regulations 1997*, the Commission conducts elections on the basis of full accrual cost recovery. This means that should the actual costs incurred to conduct the election be less or greater than what we have estimated, the final cost may differ from the cost estimate you have been provided.

Whilst we aim to keep additional costs at a minimum wherever possible, the following are examples of where cost increases may arise:

- If a Returning Officer is selected that is not local to your area;
- If you elect for Australia Post Priority Service for the lodgement of your election package;
- If casual staff are required for the issuing of Replacement Election Packages;
- If casual staff are required to assist the Returning Officer on election day or night; or
- Unanticipated cost increases from our suppliers.

We will endeavour to keep you informed of any unanticipated cost increases as they are incurred during the election.

#### Service Commitment

The Commission is committed to conducting elections impartially, effectively, efficiently and professionally. Following each election event, we review our performance and identify ways to improve our service delivery.

The Commission acknowledges that during the 2023 Local Government Ordinary Elections, the results for many Local Governments were delayed. Since this time we have improved our Count Processes, and as demonstrated through extraordinary elections conducted in 2024, we are now able to finalise our results more quickly whilst still retaining accuracy and integrity.

If you have any suggestions for improvements we can make to deliver your election, your feedback is welcome at all times.

#### Next Steps

Should you wish to accept this cost estimate and proceed with the Electoral Commission undertaking this election, there are specific steps that must be taken under the *Local Government Act 1995*. These steps are summarised in the attached flow chart (Attachment A).

As outlined in the flow chart, if you accept this Cost Estimate then please advise of us this in writing, so that we can issue a Written Agreement letter. Both the Cost Estimate letter, and the Written Agreement letter then need to be taken to Council for a decision.

If you have any queries, please contact [lgelections@waec.wa.gov.au](mailto:lgelections@waec.wa.gov.au) .

Yours sincerely,



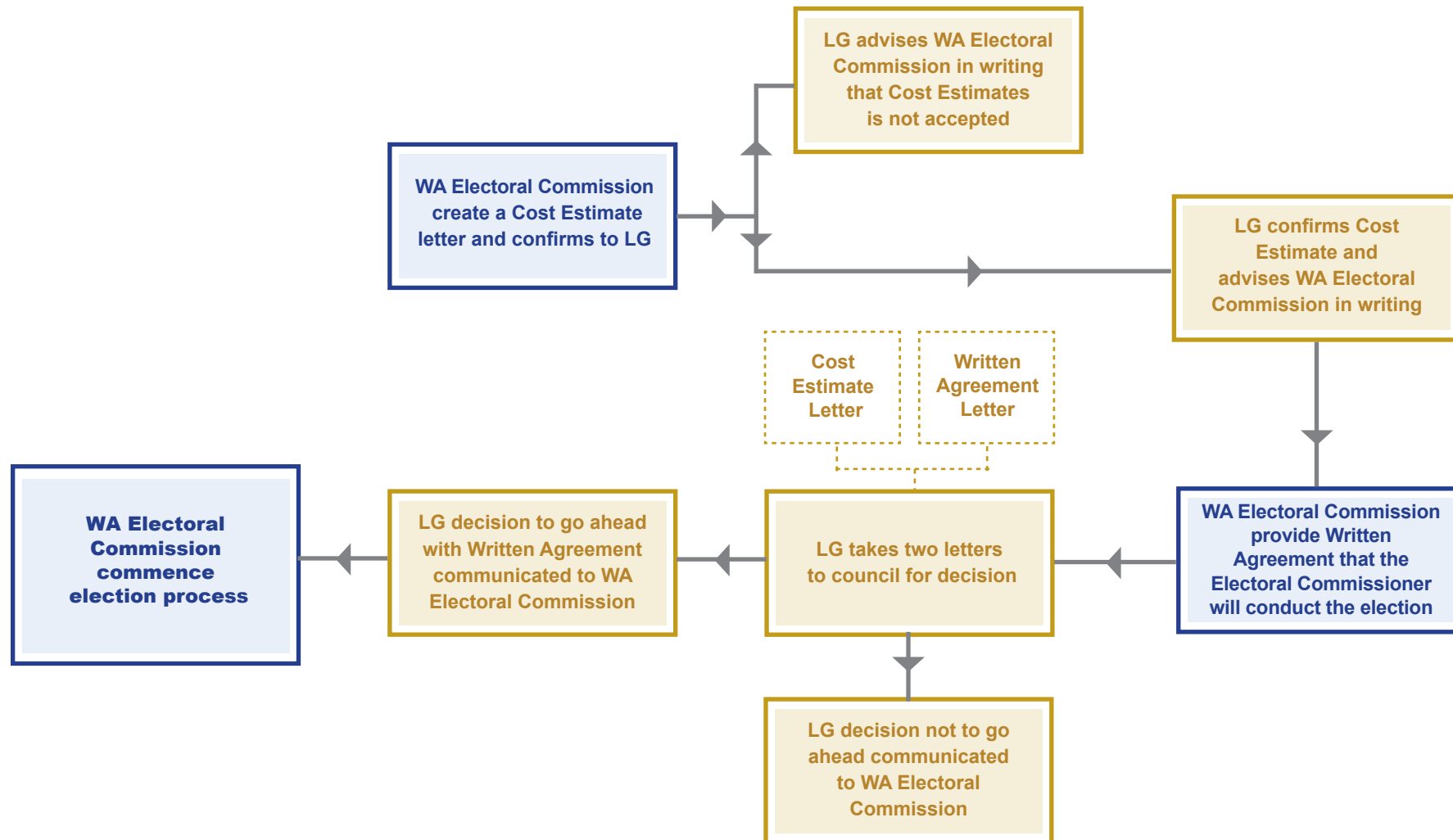
Robert Kennedy  
**ELECTORAL COMMISSIONER**

12 December 2024

# Local Government Ordinary Election Process



WESTERN AUSTRALIAN  
Electoral Commission



*National Priorities  
Need Local Solutions*

24 - 27 June 2025 | National  
Convention Centre Canberra

**National  
General  
Assembly  
Discussion Paper**



**ALGA**

Australian Local  
Government Association





## KEY DATES

18 December 2024 | Opening of Call for Motions

31 March 2025 | Acceptance of Motions closes

24 June 2025 | Regional Cooperation & Development Forum

25 - 27 June 2025 | National General Assembly

## TO SUBMIT YOUR MOTION

**VISIT: [ALGA.COM.AU](https://alga.com.au)**

The Australian Local Government Association (ALGA) is pleased to convene the 31st National General Assembly of Local Government (NGA), to be held in Canberra from 24-27 June 2025.

As convenor of the NGA, the ALGA Board cordially invites all councils to send representatives to this important national event.

The NGA is the premier national gathering of local governments, and provides councils with the opportunity to come together, share ideas, debate motions, and most importantly unite and further build on the relationship between local government and the Australian Government.

This discussion paper contains essential information for Australian councils considering submitting motions for debate at the 2025 National General Assembly of Local Government (NGA).

It is recommended that all councils and delegates intending to attend the 2025 NGA familiarise themselves with the guidelines for motions contained in this paper on page 6.

## BACKGROUND TO ALGA AND THE NGA

ALGA was established 1947. In structure, ALGA is a federation of member state and territory associations. Its mission is to achieve outcomes for local government through advocacy with impact, and maximise the economic, environmental and social wellbeing of councils and our communities.

Since 1994, the NGA has built the profile of local government on the national stage, showcased the value of councils, and most importantly demonstrated – particularly to the Australian Government – the strength and value of working with local government to help deliver on national priorities.

Debate on motions was introduced to the NGA as a vehicle for councils from across the nation to canvas ideas. Outcomes of debate on motions (NGA Resolutions) could be used by participating councils to inform their own policies and priorities, as well as their advocacy when dealing with federal politicians.

At the same time, they help ALGA and its member state and territory associations gain valuable insight into council priorities, emerging national issues, and the level of need and support for new policy and program initiatives.

Given the structure of ALGA, its Constitution, and level of resources, the NGA does not bind the ALGA Board. However, the Board carefully considers NGA resolutions as it determines ALGA's policies, priorities and strategies to advance local governments within the national agenda.

This is your NGA and ALGA is pleased to act as the convenor. ALGA's policies and priorities will continue to be determined by the ALGA Board in the interests of all councils.

**The ALGA Board thanks all councils for attending the NGA and those that will take the time to reflect on the purpose of debate on motions outlined in this paper, and to submit motions for debate at the 2025 NGA.**

# SUBMITTING MOTIONS

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The theme of the 2025 NGA is – *National Priorities Need Local Solutions*

In June 2025, Australia will either have a re-elected Labor Government, or a new Coalition or minority government.

The 31st National General Assembly of Local Government will focus on opportunities for councils to work with the next Federal Government to deliver local solutions that will help them deliver on their vision for the nation.

As the closest government to communities, councils understand local challenges and opportunities. They are a willing partner in government, and sustainably funded can provide place-based solutions to a range of national priorities including affordable housing, energy transition, road safety, increasing productivity, and improved health and wellbeing.


This discussion paper is a call for councils to submit motions for debate at the 2025 NGA to be held in Canberra from 24-27 June 2025.

Motions for this year's NGA should consider:

- Any new practical programs or policy changes that can strengthen the system of local government nationally to provide the services and infrastructure required to support and strengthen our communities; and/or
- New program ideas that that would help the local government sector to deliver place-based solutions to national priorities.

Motions should be concise, practical and implementable and meet the guidelines for motions set out in the paper.

You are encouraged to read all the sections of the paper but are not expected to respond to every issue or question. Your council's motion/s must address one or more of the issues identified in the discussion paper.



Motions must be lodged electronically using the online form available on the NGA website at: [www.alga.asn.au](http://www.alga.asn.au) and received no later than 11:59pm AEST on Monday 31 March 2025.

All notices of motions will be reviewed by the ALGA Board's NGA Sub-committee prior to publishing the NGA Business Paper to ensure that they meet these guidelines. This sub-committee reserves the right to select, edit or amend notices of motions to facilitate the efficient and effective management of debate on motions at the NGA. For example, the sub-committee may recommend an overarching strategic motion to encompass several motions on the same topic.

All NGA resolutions will be published on [www.nationalgeneralassembly.com.au](http://www.nationalgeneralassembly.com.au).

As the host of the NGA, ALGA will communicate resolutions to the relevant Australian Government Minister and publish Ministerial responses as they are received on this website.

Please note that if your council does submit a motion, there is an expectation that a council representative will be present at the NGA to move and speak to that motion if required.

We look forward to hearing from you and seeing you at the 2025 NGA.

# CRITERIA FOR MOTIONS

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To be eligible for inclusion in the NGA Business Papers, and subsequent debate on the floor of the NGA, motions must meet the following criteria:

1. Be relevant to the work of local government nationally.
2. Not be focused on a specific jurisdiction, location or region – unless the project or issue has national implications.
3. Be consistent with the themes of the NGA.
4. Complement or build on the policy objectives of ALGA and your state or territory local government association.
5. Be submitted by a council which is a financial member of their state or territory local government association.
6. Propose a clear action and outcome ie call on the Australian Government to act on something.
7. Not be advanced on behalf of external third parties that may seek to use the NGA to apply pressure to Board members, or to gain national political exposure for positions that are not directly relevant to the work of, or in the national interests of, local government.
8. Address issues that will directly improve the capacity of local government to deliver services and infrastructure for the benefit of all Australian communities.
9. Not seek to advance an outcome that would result in a benefit to one group of councils to the detriment of another.
10. Be supported by sufficient evidence and demonstrate the relevance and significance of the matter to local government nationally.

Motions must commence with the following wording:

***This National General Assembly calls on the Australian Government to***

...

**Please note:** that resolutions of the NGA do not automatically become ALGA's national policy positions.

The ALGA Board carefully considers NGA resolutions as it determines ALGA's policies, priorities and strategies to advance local governments within the national agenda, but the resolutions are not binding.



## OTHER THINGS TO CONSIDER

It is important to complete the background section of the submission form. Submitters of motions should not assume that NGA delegates will have background knowledge of the proposal. The background section helps all delegates, including those with no previous knowledge of the issue, in their consideration of the motion. Please note, motions should NOT be prescriptive in directing how the matter should be pursued.

Try to keep motions practical, focussed and capable of implementation to ensure that relevant Australian Government Ministers provide considered, thoughtful and timely responses.

Try to avoid motions that are complex, contain multi-dot points and require complex cross-portfolio implementation.

All motions submitted will be reviewed by the ALGA Board's NGA Sub-committee, in consultation with state and territory local government associations, to determine their eligibility for inclusion in the NGA Business Papers.

When reviewing motions, the Sub-committee considers the criteria, clarity of the motion and the importance and relevance of the issue to local government.

If there are any questions about the substance or intent of a motion, ALGA will raise these with the nominated contact officer. With the agreement of the submitting council, these motions may be edited before inclusion in the NGA Business Papers.

To ensure an efficient and effective debate, where there are numerous motions on a similar issue, the NGA Sub-committee will group these motions together under an overarching strategic motion. The strategic motions will have either been drafted by ALGA or will be based on a motion submitted by a council which best summarises the subject matter.

Debate will occur in accordance with the rules for debate published in the Business Papers and will focus on the strategic motions. Associated sub-motions will be debated by exception only or in accordance with the debating rules.

Any motion deemed to be primarily concerned with local or state issues will be referred to the relevant state or territory local government association and will not be included in the NGA Business Papers.

All motions require:

- a contact officer;
- a clear national objective;
- a summary of the key arguments in support of the motion; and
- endorsement of your council

Motions should be lodged electronically using the online form available at [www.alga.com.au](http://www.alga.com.au).

Motions should be received no later than 11:59pm AEST on Monday 31 March 2025.



# SETTING THE SCENE

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The theme for the 2025 NGA – **National Priorities Need Local Solutions** – highlights the unique role Australia's 537 councils can play delivering local, place-based solutions that meet the needs of their communities, while addressing broader national priorities.

The 2025 NGA provides you - the elected representatives of Australia's local councils and communities - with the opportunity to engage with the Federal Government and key Ministers.

Further, it is your opportunity to advocate for new or expanded programs and key policy initiatives that could strengthen local governments and its capacity to deliver services and infrastructure to local communities across the nation.

This year's call for motion focusses on twelve priority areas:

- Intergovernmental relations;
- Financial sustainability;
- Roads and infrastructure;
- Emergency management;
- Housing and homelessness;
- Jobs and skills;
- Community services;
- Closing the Gap and Aboriginal and Torres Strait Islander Reconciliation;
- Data, digital technology and cyber security;
- Climate change and renewable energy;
- Environment;
- Circular economy



# 1. INTERGOVERNMENTAL RELATIONS

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For almost 30 years, local government was represented by ALGA on the Council of Australian Governments (COAG), providing local input into national decision making. However, when COAG was replaced by National Cabinet in March 2020, local government was not included.

National Cabinet is a forum for the Prime Minister, Premiers and Chief Ministers to meet and work collaboratively; and is a key mechanism in Australia's intergovernmental architecture. A representative of local government, the President of ALGA, is invited to meet with National Cabinet once each year, as well as one meeting of the Council on Federal Financial Relations comprising the Commonwealth Treasurer as Chair and all state and territory treasurers.

While National Cabinet was established to support a coordinated national response to the COVID-19 pandemic, the lack of local representation to this body has unfortunately impacted on decision making.

The Government's review into the COVID-19 response – published in October 2024 – found that Australia's 537 councils were critical for the implementation of National Cabinet decisions during the pandemic.

The inquiry also recommended National Cabinet would benefit from having more structured engagement and active consultation with local government to ensure future decision-making is informed at a local level.

In addition to attending one meeting per year of National Cabinet and CFFR, ALGA also represents local government on a range of Ministerial Councils and Forums, including the Infrastructure and Transport Ministers Meeting, National Emergency Management Ministers Meeting, Local Government Ministers Forum, Joint Council on Closing the Gap, Planning Ministers Meeting, Environment Ministers Meeting, Cultural Ministers Meeting, Energy and Climate Change Ministers Meeting, Road Safety Ministers Meeting, and Building Ministers Meeting.

*Given the important role councils play delivering local solutions to national priorities, how can intergovernmental arrangements be further improved in Australia?*

*Are there new initiatives and programs that could be adopted to improve the level of cooperation and collaboration between the Australian Government and local government?*

## 2. FINANCIAL SUSTAINABILITY

Sustainably funded, councils can play a key role delivering local solutions to national priorities. However, across the country many councils are facing significant financial challenges and are struggling to fund the delivery of core community services.

Every year councils are being asked to do more with less as a result of cost shifting, inadequate state and federal funding and, in some jurisdictions, rate pegging.

In 2024/25 councils will receive \$3.27 billion in federal Financial Assistance Grants. This is approximately 0.5% of Commonwealth taxation revenue, which is half the amount it was in 1996. The Australian Parliament is currently undertaking an Inquiry into local government sustainability, to which ALGA, State and Territory associations and many councils provided submissions

ALGA's submission to this inquiry highlighted that:

- If local government were provided annually with an additional \$350 million for the maintenance and delivery of quality open space, Australia's gross domestic product (GDP) would increase by \$858.9 million each year.
- If local government were able to effectively increase its capacity to perform regulatory services in planning and building, there would be an annual saving of \$859 million for development proponents and would generate an additional \$1.67 billion in GDP each year.
- Increased block transfers of Commonwealth funds to local governments can deliver greater efficiency and administrative cost savings of \$236 million and would generate increase GDP by \$330.8 million each year
- Reducing local government staff turnover can save \$425 million in avoided costs and lead to a \$619.9 million increase in GDP each year.
- Investing an additional \$1 billion each year into the maintenance of local government roads would increase GDP by \$354.6 million annually.

ALGA also stressed that the inquiry should not recommend any actions that will improve the financial sustainability of some councils to the detriment of others.

*What are the opportunities to address financial sustainability across councils, and support their capacity to deliver local solutions to national priorities?*

*Are there improvements to be made to existing federal funding programs and arrangements that would support improved local government financial sustainability?*

### 3. ROADS AND INFRASTRUCTURE

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Local governments are responsible for around 75% of Australia's road network by length, and play an important role supporting productivity and improving road safety.

However, many councils are not resourced to effectively maintain their local roads, and independent research from the Grattan Institute in 2023 identified a \$1 billion annual local government road maintenance funding gap.

In November 2023 the Government announced that Roads to Funding would be progressively increased from \$500 million to \$1 billion per year over the forward estimates, effectively halving the current funding gap.

In addition to local roads, councils build and maintain community facilities and infrastructure worth more than \$100 billion nationally.

In 2020 the Australian Government introduced a new Local Roads and Community Infrastructure Program, which saw \$3.25 billion provided to all councils for local projects on a formula basis. ALGA's 2024 National State of the Assets highlighted the success of this federal funding program, reporting a \$1 billion improvement in the condition of local government facilities since the 2021 report.

*Are there new programs or initiatives that the Australian Government could adopt to improve the long-term sustainability of local government roads and community infrastructure?*

*Are there programs or initiatives that the Australian Government could provide to improve the sector's capacity to manage local government infrastructure and to integrate these plans into long-term financial plans?*

*Are there opportunities for the Australian Government to support councils to invest in local infrastructure that will help address national priorities?*



## 4. EMERGENCY MANAGEMENT

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Australia is experiencing weather events of greater intensity and frequency – which leads to increased impacts on communities and council resources. Over the past two years, more than 60 per cent of local government areas have been declared natural disaster areas, many of them multiple times.

In 2022 ALGA successfully advocated for a new \$200 million per year Disaster Ready Fund, and to date two rounds of funding have been provided through this program. This program has been legislated to run for five years.

Both rounds of the Disaster Ready Fund have been significantly oversubscribed, and ALGA is advocating for a significant increase in federal funding to improve the emergency management capability and capacity of local government.

The Royal Commission on National Natural Disaster Arrangements made two important recommendations for local government – calling for State and Territory Governments to take responsibility for the capacity and capability of local government for the functions which are delegated to them (recommendation 11.1), and recommending States and Territory Governments review arrangements for resource sharing between local governments (recommendation 11.2).

Released in November 2024, the Colvin Review (Independent Review of Commonwealth Disaster Funding) and Glasser Review (Independent Review of National Natural Disaster Governance Arrangements) both support a strategic shift towards disaster risk reduction and resilience. The Colvin Review also supports a major capacity uplift for local government and an enhanced national training and exercise regime which tests and builds local government capacity.

Councils are encouraged to draw on their practical experience of the improvements that could be made to managing emergencies.

Please note that many aspects of emergency management are state or territory responsibilities, and your motions should focus on how the Australian Government could assist.

*What new programs, or improvements to existing programs, could the Australian Government develop to partner with local government to improve the current natural disaster management systems to further assist in recovery and build resilience?*

*How can the Government best support Australian councils to prepare for, respond to and recover from natural disasters?*

## 5. HOUSING AND HOMELESSNESS

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Australia is currently facing a housing crisis which is resulting in more people experiencing housing insecurity and homelessness, while also preventing required worker movement across the country.

Councils are not responsible for building housing. Many councils do, however, play a key role in facilitating housing supply by appropriately zoning land and approving development. Others are going above and beyond to address the housing crisis, albeit without adequate resourcing.

One of the biggest issues is a lack of funding for infrastructure such as roads, water and power connections that are necessary for new housing developments.

The National Housing Accord – which ALGA is a signatory to on behalf of local government - sets an ambitious target of 1.2 million new, well-located homes over the next five years.

Research commissioned by ALGA, and delivered by Equity Economics, showed that there is currently a \$5.7 billion funding shortfall for the enabling infrastructure required to bridge the gap between current constructions and Australia's housing targets.

Another significant issue is local government's lack of input into setting housing policy at both a state, territory and federal level. While ALGA represents councils on a wide range of ministerial councils, it is not currently a member of the Housing and Homelessness Ministerial Council or National Cabinet.

A key focus for councils is ensuring that any new housing developments are not just supported by enabling infrastructure, but also the local facilities and services that are vital for healthy, productive and resilient communities.

*What new programs and policies could the Australian Government develop to partner with local government to support the provision of more affordable housing?*

*How can the Australian Government work with councils to address the causes and impacts of homelessness?*



## 6. JOBS AND SKILLS

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Local government is a major employer in Australia providing employment, career advancement and training opportunities for more than 200,000 Australians, across an estimated 400 occupations.

However, councils – like many employers across the nation – are experiencing skill shortages that hinder their ability to meet community needs.

The 2022 Local Government Workforce Skills and Capability Survey show nine out of every ten Australian councils are facing jobs and skills shortages.

65% of respondent local governments said that project delivery had been impacted or delayed by vacancies, skills shortages, skills gaps or training needs.

The top five most cited skill shortages that local governments experienced were engineers (as noted by 46% of 2022 survey respondents), urban and town planners (40%), building surveyors (36%), environmental health inspectors (30%) and human resources professionals (29%).

Drivers of skill shortages include difficulty attracting young people to local government jobs, lack of available training courses, wage competition, and lack of resources to upskill the current workforce such as access to training facilities for rural/remote councils, workplace supervisors, subject matter experts, and contextualised training resources.

National priorities, such as increasing housing supply, cannot be achieved without support from local government and the right people to do the work.

*Are there programs or initiatives that the Australian Government could implement that would enhance local government's capacity to attract and retain appropriately skilled staff now and into the future?*

*Are there programs or changes to existing programs that would increase local government's ability to employ apprentices and trainees?*

*Are there other initiatives that the Australian Government could provide to improve the sector's ability to plan and develop skills fit for the future?*

## 7. COMMUNITY SERVICES

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Councils provide a wide range of services based on local characteristics, needs, priorities, and the resources of their community.

Some of these services are provided to address market failure, and many of them are provided by councils on behalf of other levels of government.

It is important to note that nationally local government is more than 83% self-sufficient ie funded at the local level either through rates, fees and charges, sale of goods and services, or interest. The Australian Bureau of Statistics data shows that total local government annual expenditure in 2022-23 was \$48 billion.

Only 17% comes from grants and subsidies from other levels of government. Unfortunately, many of these grants and subsidies are tied, or competitive funding programs, or require matching funding which restricts the ability to address local priorities in the way the council and community might need.

Local government community services are broadly defined, and may include but are not limited to:

- environmental health including food safety;
- childcare, early childhood education, municipal health;
- aged care, senior citizens;
- services to people living with disability;
- programs to address disadvantage, to reduce poverty and homelessness;
- sporting and recreational programs;
- arts and cultural activities, programs and festivals;
- tourism and economic development activities;
- library services

*Noting the funding arrangements for the provision of local government community services are there programs and initiatives that the Australian Government could implement to improve the delivery of these services?*

*Are there reforms or improvements in national community services program that would help local governments support the Australian Government to deliver on its national objectives?*



## 8. CLOSING THE GAP AND ABORIGINAL AND TORRES STRAIT ISLANDER RECONCILIATION

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In 2021, ALGA co-signed a landmark national agreement to close the gap between Indigenous and non-Indigenous Australians. At the heart of the National Agreement on Closing the Gap Partnership are four agreed priority reform targets and 19 socio-economic targets in areas including education, employment, health and wellbeing, justice, safety, housing, land and waters, and Aboriginal and Torres Strait Islander languages.

Local governments are uniquely placed to support partnerships to address long term service gaps and support their delivery. Councils are elected by their communities and have the longitudinal scope to develop a community's economic, skills, and infrastructure needs.

Local governments already play a significant role in helping their communities and the Closing the Gap outcomes. However, councils need appropriate resourcing, be it through place-based initiatives, or broader programs, to better facilitate and meet program objectives in their communities.

*Are there programs or initiatives that the Australian Government could adopt to assist local government to advance reconciliation and close the gap?*

*Are there practical programs or initiatives that local government and the Australian Government could introduce to maintain, build and strengthen partnerships between Aboriginal and Torres Strait Islanders and governments?*



## 9. DATA, DIGITAL TECHNOLOGY AND CYBER SECURITY

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Provision of information technology to all Australians is vital to innovation, economic growth, and social equity. However, it is potentially even more important to regional Australia where the tyranny of distance increases the inequity of services available – including education, health, economic and social. Innovative technology is becoming more broadly available and could boost productivity and economic growth.

Councils around Australia continue to embrace new technologies to improve their service delivery standards and broaden consultation and engagement with their local communities. However, implementation can be hindered without access to basic technological infrastructure and the necessary IT skills and resources.

In recent times, cyber-attacks on major corporations and other businesses have resulted in significant data breaches. It is a timely reminder as digital information, services and products become an increasing feature of modern business operation including in local government.

Like all risks, local government must manage the risk of cyber-attacks and address cyber security.

While this is primarily a responsibility of the sector itself, governments at all levels must work together to ensure that the public have confidence in government information management systems and its security.

*Drawing upon your council's experience, and your knowledge of other councils within your state or territory, are there programs and initiatives that the Australian Government could implement to help local government develop its digital technology services and infrastructure?*

*Are there actions the Australian Government could take to improve cyber security within the local government sector?*

# 10. CLIMATE CHANGE AND RENEWABLE ENERGY

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Climate change is resulting in more frequent and severe disasters, coastal erosion, and rising heat, which are all impacting on the liveability of Australian communities.

Local governments play a role in emissions reduction through reducing their corporate emissions and supporting broader national processes of decarbonisation through community engagement, and provision of services and infrastructure.

The 2024 Local Government Climate Review found that 89% of councils have set or planned ambitious corporate emissions reduction targets.

Councils also play a critical role supporting their communities through change, helping them to adapt and build their resilience. The latest Local Government Climate Review found that two-thirds have done a climate risk assessment and 72% are implementing initiatives.

Barriers to adaptation include internal resourcing (70%), funding (67%), complexity and not knowing how to respond (53%), and limited technical expertise and capacity (48%).

Councils need support to adequately assess climate risk and vulnerabilities and adequately address them in plans, policies investment decisions and engagement with communities. Unfortunately, funding and support from other levels of government has failed to keep pace, placing an inequitable burden on the sector.

The rapid increase in renewable energy projects in regions across Australia is resulting in uneven and inconsistent community benefits being offered and delivered to communities. It is also placing significant pressure on local governments to plan, negotiate and secure an enduring constructive legacy associated with renewable energy projects.

Local governments are the only local democratic institution in a position to convene local interests and broker long term social and economic benefits from renewables projects, and should be recognised and supported for their role in maintaining social license for renewables projects.

*Noting the Australian Government's approach to reducing emissions, are there partnerships, programs, and initiatives that local government and the Australian Government can form to achieve Australia's 2050 net zero emissions target?*

*What are the opportunities to support councils to increase community resilience to the impacts of climate change?*

*What support do councils need to ensure that renewable energy projects deliver lasting benefits to the communities that house them?*

# 11. ENVIRONMENT

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The Australian Government's Nature Positive Plan states "Almost half of Australia's gross domestic product (GDP) has a moderate to very high direct dependence on nature. The rate at which we are eroding the environment poses tangible risks to Australia's economic, financial and social stability."

Australia's 537 local governments undertake broad and diverse work to support environmental outcomes.

However, councils do not receive adequate support for this work, which includes managing pests, weeds, and biosecurity threats, contributing to water security and management, managing parklands and reserves, and community education.

In recent years the National General Assembly has considered a range of environmental issues, and passed resolutions on biodiversity, biosecurity, conservation, climate change and water security.

*How could the Australian Government partner with local government to strengthen Australia's environmental services and infrastructure?*

*What new programs could the Australian Government partner with local government in to progress local regional and national objectives?*

## 12. CIRCULAR ECONOMY

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Australia's volume of waste continues to increase compared with population growth and GDP, even with rates of recycling improving over the past decades.

The 2022 National Waste Report showed that waste generation has increased by 20% over the last 15 years (8.3% from municipal waste). Since 2006-07, recycling and recovery of Australia's core waste has increased by 57% (+22% in municipal) however Australia continues to have one of the lowest rates of recycling among OCED countries.

Local governments are under pressure to respond to community demand for addressing pollution, while at-capacity landfills and emerging problematic materials pose serious operational challenges.

Collecting, treating, and disposing of waste costs local governments an estimated \$3.5 billion annually.

ALGA believes the onus for waste reduction should be borne by industry, not local governments. Mandatory product stewardship approaches, including payments to local governments for their resource recovery services, would ensure the principle of producer responsibility is operationalised and the cost and risk burden on local governments is rebalanced.

*How could the Australian Government further strengthen product stewardship arrangements to support local governments in their endeavours to increase recycling and reduce the volume of waste?*

*How could the Australian Government partner with local government to advance the circular economy?*



# CONCLUSION

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Thank you for taking the time to read this discussion paper and your support for the 2025 National General Assembly of Local Government.

A final reminder:

- Motions should be lodged electronically at [www.alga.com.au](http://www.alga.com.au) and received no later than 11.59pm on Monday 31 March 2025.
- Motions must meet the criteria published in this paper.
- Motions should commence with the following wording: 'This National General Assembly calls on the Australian Government to...'
- Motions should not be prescriptive in directing how the matter should be pursued.
- Motions should be practical, focussed and relatively simple.
- It is important to complete the background section on the form.
- Motions must not seek to advance an outcome that would result in a benefit to one group of councils to the detriment of another.
- When your council submits a motion there is an expectation that a council representative will be present at the 2025 National General Assembly to move and speak to that motion if required.
- Resolutions of the National General Assembly do not automatically become ALGA's national policy positions. The resolutions are used by the ALGA Board to inform policies, priorities and strategies to advance local governments within the national agenda.

We look forward to hearing from you and seeing you at the 2025 National General Assembly in Canberra.



## Operations Report – Date February 2025

Status	Subject	Action Taken
Ongoing	Compliance	N/A
Ongoing	Fleet and Vehicle Management	<p><b>Vehicles Serviced:</b></p> <p><b>Vehicles Repaired:</b> Bobcat has been serviced and repaired at Toyota material handling; it will be returned to Warburton on the next available truck for NATS.</p> <p><b>New Fleet/Vehicles:</b> Rubbish Trailers (Blackstone, Jamieson and Warakurna communities – John Papas Trailers is the successful supplier for the rubbish trailers.</p> <p><b>Other:</b> Toyota Landcruiser Rego: 1HFB604 needs servicing and a windscreen replaced. Elves is working through a solution to take this to Kalgoorlie for the works to be performed.</p> <p><b>Action:</b> Fleet utilisation being monitored and recorder to ensure all vehicles are serviced within manufactures recommended service intervals. Ad Hoc repairs to be undertaken as necessary.</p>
Motel	Property Maintenance	<p><b>General Building Maintenance</b> Warburton playgroup:</p> <ul style="list-style-type: none"> <li>Removed padlock and installed a child proof Magna Latch.</li> <li>Gardening and yard maintenance.</li> </ul> <p>152 Motel Street, Warburton:</p> <ul style="list-style-type: none"> <li>Gardening and yard Maintenance.</li> </ul> <p>154 Motel Street, Warburton:</p> <ul style="list-style-type: none"> <li>Remove old blinds and installed new blinds on all windows.</li> <li>Furniture has been removed and place into the container for storage.</li> <li>The container has been removed from the property.</li> <li>Gardening and yard Maintenance.</li> </ul> <p>Ongoing Work:</p> <ul style="list-style-type: none"> <li>Shed clearance, currently in progress clearing all items from the shed.</li> </ul> <p>255B Motel Street, Warburton:</p> <ul style="list-style-type: none"> <li>Gardening and yard maintenance.</li> <li>Water leak repaired by Essential Services.</li> </ul> <p>153 Cultural Street, Warburton:</p> <ul style="list-style-type: none"> <li>Gardening and yard maintenance.</li> <li>Emergency lights replaced.</li> <li>Telstra attended to plan the fibre optic cable layout.</li> </ul> <p>CRC Offices:</p> <ul style="list-style-type: none"> <li>Office 13 removed old padlock and replaced with new one on exit door and screen door.</li> <li>Clean air conditioning filters.</li> <li>Install door seal to front door to minimise rodent entry.</li> <li>Fire alarms removed and installed new fire alarm.</li> <li>Removed old cable from security cameras.</li> <li>Cleaned office 5&amp;6.</li> <li>Cut 1 set of keys for all offices.</li> <li>Plan sent to David for pest control and fire alarms.</li> </ul> <p>Ongoing work:</p> <ul style="list-style-type: none"> <li>Install new fire extinguisher</li> <li>Paint front door unit 13.</li> </ul>



		<ul style="list-style-type: none"> <li>Office 7, commenced painting, needs to be finished.</li> <li>Water leak at rear of building, Reported to Essential services.</li> <li>Replace Gate lock when parts arrive due to tenant losing keys.</li> </ul> <p>Lot 367:</p> <ul style="list-style-type: none"> <li>Repair leaking taps in bathroom.</li> <li>Garden and yard Maintenance</li> <li>Water leak from Metre, Essential services have been contacted to repair.</li> </ul> <p><b>Vandalism &amp; Break-Ins</b></p> <ul style="list-style-type: none"> <li>Lot 104A Fifth Street, Warburton.</li> <li>Lot 104B Fifth Street, Warburton.</li> <li>Lot 158 Ninth Street, Warburton.</li> <li>Lot 97 Fifth Street, Warburton.</li> <li>Lot 98 Fifth Street, Warburton.</li> </ul> <p>Lot 104A &amp; 104B:</p> <ul style="list-style-type: none"> <li>Emergency repairs to secure the property.</li> <li>Repairs to damage to be assessed and approved by Insurance company.</li> <li>Replace toaster and Sandwich toaster.</li> </ul> <p>Lot 158:</p> <ul style="list-style-type: none"> <li>Garden and yard Maintenance.</li> <li>Replaced door handle in bathroom.</li> <li>Removed and replaced mesh on front gate and primed bare metal surfaces.</li> </ul> <p>Ongoing work:</p> <ul style="list-style-type: none"> <li>Water leak from Metre, Essential services have been contacted to repair.</li> </ul> <p>Lot 97:</p> <ul style="list-style-type: none"> <li>Removed and replaced mesh with sheet panel on back gate to secure the property.</li> </ul> <p>Lot 98:</p> <ul style="list-style-type: none"> <li>Repair to security mesh.</li> </ul> <p><b>Action: Operations team to continue to undertake yard and building maintenance as required.</b></p>
Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <p>Non-Commercial waste collection scheduled every Saturday.</p> <p>Rubbish tip restructure, all waste is now disposed on the southern side of the tip face, all waste needs to be burned when delivered to assist with minimising waste carried by the wind and to eliminate food waste that attract dingoes.</p> <p>New 240 Litre plastic wheelie bins have arrived at Warburton. A working party will be established to prepare the bins for community rollout.</p> <p><b>Action: Operations team to continue waste collection and disposal</b></p>

## List of Accounts Due &amp; Submitted to Committee for Feb 2025

Chq/EFT	Date	Name	Description	Amount	Type
EFT5752	05/02/2025	MILY (WARBURTON) STORE	Office goods/supplies		-\$67.60 CSH
02-074006	20/01/2025	MILY (WARBURTON) STORE	Office goods/supplies	\$67.60	INV
EFT5753	05/02/2025	Bob Waddell & Associates Pty Ltd	Assistance with Rates Services inc review current status/rates checks		-\$308.00 CSH
4382	03/02/2025	Bob Waddell & Associates Pty Ltd	Assistance with Rates Services inc review current status/rates checks	\$308.00	INV
EFT5754	05/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0002 Shire Crew 22/01/25 - 26/01/25		-\$47,128.77 CSH
0002842	28/01/2025	BREAKAWAY C-/ KEY FACTORS	AAR0002 Shire Crew 22/01/25 - 26/01/25	\$25,706.60	INV
0002843	28/01/2025	BREAKAWAY C-/ KEY FACTORS	AAR0009 Shire Crew - 28/01/25 - 28/01/25	\$6,732.68	INV
0002844	28/01/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 Shire Crew 26/01/25 - 27/01/25	\$11,629.18	INV
0002845	28/01/2025	BREAKAWAY C-/ KEY FACTORS	OSEOTHRUS Shire Crew 22/01/25 - 22/01/25	\$3,060.31	INV
EFT5755	05/02/2025	Mercure Alice Springs Resort	Accommodation - Alice Springs - S.Latham 17/01/25 checkout 18/01/25		-\$170.00 CSH
9554	18/01/2025	Mercure Alice Springs Resort	Accommodation - Alice Springs - S.Latham 17/01/25 checkout 18/01/25	\$170.00	INV
EFT5756	05/02/2025	MICHELLE BLACKHURST CONSULTANCY	Participate/provide recommendations re interview for HR Coordinator position		-\$198.00 CSH
02/25	22/01/2025	MICHELLE BLACKHURST CONSULTANCY	Participate/provide recommendations re interview for HR Coordinator position	\$198.00	INV
EFT5757	05/02/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES	Warburton Lot 97 - break in - repairs & insurance quote		-\$500.00 CSH
29583	31/12/2024	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES	Warburton Lot 97 - break in - repairs & insurance quote	\$500.00	INV
EFT5758	07/02/2025	WARAKURNA ROADHOUSE	Diesel fuel - 1HRU759		-\$119.01 CSH
02-240920	06/01/2025	WARAKURNA ROADHOUSE	Diesel fuel - 1HRU759	\$119.01	INV
EFT5759	07/02/2025	Focus Networks	Monthly charges - January 2025		-\$3,423.20 CSH
SAAS-14533	07/01/2025	Focus Networks	Monthly charges - January 2025	\$3,423.20	INV
EFT5760	07/02/2025	LG TALENT PTY LTD	Recruitment services re. appointment of an Adminstration Coordinator		-\$2,016.66 CSH
130265	08/01/2025	LG TALENT PTY LTD	Recruitment services re. appointment of an Adminstration Coordinator	\$2,016.66	INV
EFT5761	07/02/2025	MCLEODS LAWYERS PTY LTD	Proposed road user agreement with Oz Minerals		-\$2,147.20 CSH
143174	21/01/2025	MCLEODS LAWYERS PTY LTD	Proposed road user agreement with Oz Minerals ]	\$2,147.20	INV
EFT5762	07/02/2025	PIVOTEL SATELLITE PTY LTD	Charges for January 2025		-\$90.00 CSH
3974411	15/01/2025	PIVOTEL SATELLITE PTY LTD	Charges for January 2025	\$90.00	INV
EFT5763	10/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0009 Shire Crew 31/01 - 04/02/25		-\$42,844.34 CSH
0002846	04/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0009 Shire Crew 31/01 - 04/02/25	\$25,094.54	INV
0002847	04/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 Shire Crew 29/01 - 31/01/25	\$11,017.12	INV
0002848	04/02/2025	BREAKAWAY C-/ KEY FACTORS	OSEOTHRUS Shire Crew 03/02/25	\$6,732.68	INV
EFT5764	10/02/2025	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	REF LICENSING FEES - DEC 2024		-\$31.10 CSH
REF 197706	07/02/2025	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	REF LICENSING FEES - DEC 2024	\$31.10	INV
EFT5765	11/02/2025	NATS	Transportation of Bobcat Model: 30-5SDK8		-\$1,100.00 CSH
84668	03/02/2025	NATS	Transportation of Bobcat Model: 30-5SDK8red.	\$1,100.00	INV
EFT5766	11/02/2025	AUSTRALIA POST	Monthly postal charges - goods/services		-\$18.95 CSH
8200523	03/02/2025	AUSTRALIA POST	Monthly postal charges - goods/services	\$18.95	INV

EFT5767	11/02/2025	Ingot Hotel	Accommodation for 1 x night checkin 03/02/25 - checkout 04/02/25 Confirmation# 528436431		-\$320.00	CSH
3107	03/02/2025	Ingot Hotel	Accommodation for 1 x night checkin 03/02/25 - checkout 04/02/25 Confirmation# 528436431	\$160.00		INV
3211	05/02/2025	Ingot Hotel	Ingot Hotel, Belmont - Confirmation # 538703794 Mr David Mosel 1 x night	\$160.00		INV
EFT5768	11/02/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge January to June 2025		-\$170.50	CSH
112941	31/01/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge January to June 2025	\$170.50		INV
EFT5769	17/02/2025	BREAKAWAY C-/ KEY FACTORS	cn0249 5/2/25 -11/2/25		-\$47,128.77	CSH
0002853	11/02/2025	BREAKAWAY C-/ KEY FACTORS	Grader	\$3,366.34		INV
0002852	11/02/2025	BREAKAWAY C-/ KEY FACTORS	Grader	\$3,366.34		INV
0002851	11/02/2025	BREAKAWAY C-/ KEY FACTORS	Grader	\$40,396.09		INV
EFT5770	18/02/2025	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	Sport & Recreation budget for 24/25		-\$297,000.00	CSH
21256	28/01/2025	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	Sport & Recreation budget for 24/25	\$297,000.00		INV
EFT5771	24/02/2025	NATS	Mechanical - new battery EBT 10655-CA		-\$286.00	CSH
P65393SN	24/01/2025	NATS	Mechanical - new battery EBT 10655-CA	\$286.00		INV
EFT5772	24/02/2025	Ingot Hotel	Accommodation DM 1 x night checkin 05/02/25 checkout 06/02/25 = \$160.00		-\$160.00	CSH
3211	05/02/2025	Ingot Hotel	Accommodation DM 1 x night checkin 05/02/25 checkout 06/02/25 = \$160.00	\$160.00		INV
EFT5773	24/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 - Shire Crew 14 to 16/02/25		-\$41,008.15	CSH
0002858	18/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 - Shire Crew 14 to 16/02/25	\$20,198.05		INV
0002859	18/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0014 Shire Crew 12 to 13/02/25	\$7,344.74		INV
0002860	18/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0010 Shire Crew - 17 to 18/02/25	\$13,465.36		INV
EFT5774	24/02/2025	MODELVE PTY LTD	Peer review and desktop revaluation		-\$16,200.01	CSH
INV-0197	12/02/2025	MODELVE PTY LTD	Peer review and desktop revaluation	\$16,200.01		INV
EFT5775	24/02/2025	CHARTAIR PTY LTD	Flight MT Alice Springs to Warburton		-\$383.00	CSH
T619424	31/01/2025	CHARTAIR PTY LTD	Flight MT Alice Springs to Warburton	\$383.00		INV
EFT5776	24/02/2025	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM	Lot 86 Wanarn - replace the damaged fluoro light		-\$516.07	CSH
37289	21/01/2025	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM	Lot 86 Wanarn - replace the damaged fluoro light	\$516.07		INV
EFT5777	24/02/2025	AUSTRALIAN TAXATION OFFICE	Shire of Ngaanyatjarraku BAS payment for Jan2025		-\$42,818.00	CSH
BAS_JAN25	24/02/2025	AUSTRALIAN TAXATION OFFICE	Shire of Ngaanyatjarraku BAS payment for Jan2025	\$42,818.00		INV
EFT5778	26/02/2025	DAMIAN MCLEAN	OCM fee for 26/02/25		-\$530.00	CSH
OCM FEB2025	26/02/2025	DAMIAN MCLEAN	OCM fee for 26/02/25	\$530.00		INV
EFT5779	26/02/2025	Julie Porter	OCM fee for 26/02/25		-\$260.00	CSH
OCM FEB2025	26/02/2025	Julie Porter	OCM fee for 26/02/25	\$260.00		INV
EFT5780	26/02/2025	JOYLENE FRAZER	OCM fee for 26/02/25		-\$260.00	CSH
OCM FEB2025	26/02/2025	JOYLENE FRAZER	OCM fee for 26/02/25	\$260.00		INV
EFT5781	26/02/2025	DEBRA FRAZER	OCM fee for 26/02/25		-\$260.00	CSH
OCM FEB2025	26/02/2025	DEBRA FRAZER	OCM fee for 26/02/25	\$260.00		INV
EFT5782	28/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 Shire Crew 20-24/02/25		-\$47,128.78	CSH
0002861	25/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0010 Shire Crew 19/02/25	\$6,732.68		INV
0002862	25/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0003 Shire Crew 23 - 25/02/25	\$8,568.87		INV
0002863	25/02/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 Shire Crew 20-24/02/25	\$23,258.36		INV
0002864	25/02/2025	BREAKAWAY C-/ KEY FACTORS	OSEWARBUS Shire Crew 22-23/02/25	\$8,568.87		INV

DD3218.1	12/02/2025	Aware Super	Payroll deductions		-\$920.13	CSH
SUPER	12/02/2025	Aware Super	Superannuation contributions	\$873.61		INV
DEDUCTION	12/02/2025	Aware Super	Payroll deductions	\$46.52		INV
DD3218.2	12/02/2025	HOST PLUS	Payroll deductions		-\$1,980.85	CSH
SUPER	12/02/2025	HOST PLUS	Superannuation contributions	\$1,680.85		INV
DEDUCTION	12/02/2025	HOST PLUS	Payroll deductions	\$300.00		INV
DD3218.3	12/02/2025	CBUS SUPERANNUATION	Superannuation contributions		-\$1,255.81	CSH
SUPER	12/02/2025	CBUS SUPERANNUATION	Superannuation contributions	\$1,255.81		INV
DD3224.1	26/02/2025	Aware Super	Payroll deductions		-\$1,725.50	CSH
SUPER	26/02/2025	Aware Super	Superannuation contributions	\$1,641.27		INV
DEDUCTION	26/02/2025	Aware Super	Payroll deductions	\$84.23		INV
DD3224.2	26/02/2025	HOST PLUS	Payroll deductions		-\$2,139.16	CSH
SUPER	26/02/2025	HOST PLUS	Superannuation contributions	\$1,839.16		INV
DEDUCTION	26/02/2025	HOST PLUS	Payroll deductions	\$300.00		INV
DD3224.3	26/02/2025	CBUS SUPERANNUATION	Superannuation contributions		-\$1,235.16	CSH
SUPER	26/02/2025	CBUS SUPERANNUATION	Superannuation contributions	\$1,235.16		INV
DD3224.4	26/02/2025	ANZ Smart Choice Super (Retirement	Superannuation contributions		-\$530.13	CSH
SUPER	26/02/2025	ANZ Smart Choice Super (Retirement	Superannuation contributions	\$530.13		INV
				<u>\$604,378.85</u>	<u>-\$604,378.85</u>	

# Shire of Ngaanyatjaraku

## FINANCIAL REPORT

for the period from 01/07/24 to 28/02/25

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Financial Report

for the period from 01/07/24 to 28/02/25

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Content Overview

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

**The Shire of Ngaanyatjaraku - 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

## Statement of Comprehensive Income

for the period from 01/07/24 to 28/02/25

	Note	01/07/24 to 28/02/25 YTD Actual \$	01/07/24 to 28/02/25 YTD Budget \$	01/07/24 to 28/02/25 Budget \$	YTD Actual vs. YTD Budget Variance \$	YTD Actual vs. YTD Budget Variance %
<b>Revenue</b>						
Rates	13	489,255	488,640	488,640	615	0%
Grants, subsidies and contributions		4,228,584	4,228,584	4,228,584	—	0%
Fees and charges		229,200	329,367	329,367	(100,167)	(30)%
Interest revenue		189,155	189,250	189,250	(95)	0%
Other revenue		779,343	704,377	704,377	74,966	11%
Non-Operating Grants, Subsidies and Contributions		—	755,466	755,466	(755,466)	(100)%
Proceeds On Asset Disposal		—	90,000	90,000	(90,000)	(100)%
		<u>5,915,537</u>	<u>6,785,684</u>	<u>6,785,684</u>	<u>(870,147)</u>	<u>(13)%</u>
<b>Expenses</b>						
Employee costs		(890,092)	(1,046,145)	(1,046,145)	156,053	(15)%
Materials and contracts		(3,366,031)	(3,563,298)	(3,563,298)	197,267	(6)%
Utility charges		(9,220)	(10,133)	(10,133)	913	(9)%
Depreciation	7	(127,366)	(5,187,133)	(5,187,133)	5,059,767	(98)%
Insurance		(139,893)	(138,284)	(138,284)	(1,609)	1%
Other expenditure		(44,805)	(51,313)	(51,313)	6,508	(13)%
		<u>(4,577,407)</u>	<u>(9,996,307)</u>	<u>(9,996,307)</u>	<u>5,418,900</u>	<u>(54)%</u>
<b>Operating result from continuing operations</b>		<u>1,338,130</u>	<u>(3,210,623)</u>	<u>(3,210,623)</u>	<u>4,548,753</u>	<u>(142)%</u>
Capital grants, subsidies and contributions		1,203,120	1,203,120	1,203,120	—	0%
Profit on asset disposals		62,039	—	—	(62,039)	∞
		<u>1,265,159</u>	<u>1,203,120</u>	<u>1,203,120</u>	<u>62,039</u>	<u>5%</u>
<b>Net result for the period</b>		<u>2,603,289</u>	<u>(2,007,503)</u>	<u>(2,007,503)</u>	<u>4,610,792</u>	<u>(230)%</u>
<b>Other comprehensive income for the period</b>						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	10	—	—	—	—	∞
<b>Total other comprehensive income for the period</b>		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>∞</u>
<b>Total comprehensive income for the period</b>		<u>2,603,289</u>	<u>(2,007,503)</u>	<u>(2,007,503)</u>	<u>4,610,792</u>	<u>(230)%</u>

## Statement of Financial Position

for the period from 01/07/24 to 28/02/25

		01/07/24 to 28/02/25 YTD Actual \$	01/07/24 to 28/02/25 YTD Budget \$	01/07/24 to 28/02/25 Budget \$	YTD Actual vs. YTD Budget Variance \$	YTD Actual vs. YTD Budget Variance %
Note						
<b>Assets</b>						
<b>Current assets</b>						
	2	12,418,102	14,258,306	14,258,306	1,840,204	13%
	3	171,153	918,738	918,738	747,585	81%
		446,838	—	—	(446,838)	∞
	4	13,659	13,659	13,659	—	0%
		<b>13,049,752</b>	<b>15,190,703</b>	<b>15,190,703</b>	<b>(2,140,951)</b>	<b>(14)%</b>
<b>Non-current assets</b>						
		41,585	40,745	40,745	(840)	(2)%
	5	14,528,330	12,630,259	12,630,259	(1,898,071)	(15)%
	6	178,060,962	176,442,825	176,442,825	(1,618,137)	(1)%
		—	—	—	—	100%
		<b>192,630,877</b>	<b>189,113,829</b>	<b>189,113,829</b>	<b>3,517,048</b>	<b>2%</b>
		<b>205,680,629</b>	<b>204,304,532</b>	<b>204,304,532</b>	<b>1,376,097</b>	<b>1%</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
	8	24,382	1,317,783	1,317,783	1,293,401	98%
		107,544	107,544	107,544	—	0%
		<b>131,926</b>	<b>1,425,327</b>	<b>1,425,327</b>	<b>(1,293,401)</b>	<b>(91)%</b>
<b>Non-current liabilities</b>						
	8	368	—	—	(368)	∞
	9	—	—	—	—	100%
		16,693	16,693	16,693	—	0%
		<b>17,061</b>	<b>16,693</b>	<b>16,693</b>	<b>368</b>	<b>2%</b>
		<b>148,987</b>	<b>1,442,020</b>	<b>1,442,020</b>	<b>1,293,033</b>	<b>90%</b>
		<b>205,531,642</b>	<b>202,862,512</b>	<b>202,862,512</b>	<b>2,669,130</b>	<b>1%</b>
<b>Equity</b>						
		76,247,571	73,643,438	73,643,438	(2,604,133)	(4)%
	14	8,293,678	8,293,678	8,293,678	—	0%
	10	120,990,392	120,990,396	120,990,396	4	0%
		<b>205,531,641</b>	<b>202,927,512</b>	<b>202,927,512</b>	<b>2,604,129</b>	<b>1%</b>



## Statement of Changes in Equity

for the period from 01/07/24 to 28/02/25

	Note	Retained Surplus \$	Reserve Accounts \$	Revaluation Surplus \$	Total Equity \$
Balance as at 1 July 2023		73,691,780	8,079,247	120,990,392	202,761,419
<b>Comprehensive income for the period</b>					
<b>Net result for the period</b>		166,933	—	—	166,933
<b>Total comprehensive income for the period</b>		<b>166,933</b>	<b>—</b>	<b>—</b>	<b>166,933</b>
Transfers from reserve accounts	14	(214,431)	—	—	(214,431)
Transfers to reserve accounts	14	—	214,431	—	214,431
<b>Balance as at 30 June 2024</b>		<b>73,644,282</b>	<b>8,293,678</b>	<b>120,990,392</b>	<b>202,928,352</b>
Balance as at 1 July 2024		73,644,282	8,293,678	120,990,392	202,928,352
<b>Comprehensive income for the period</b>					
<b>Net result for the period</b>		2,603,289	—	—	2,603,289
<b>Total comprehensive income for the period</b>		<b>2,603,289</b>	<b>—</b>	<b>—</b>	<b>2,603,289</b>
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
<b>Balance as at 30 June 2025</b>		<b>76,247,571</b>	<b>8,293,678</b>	<b>120,990,392</b>	<b>205,531,641</b>

## Statement of Cash Flows

for the period from 01/07/24 to 28/02/25

	01/07/24 to 28/02/25 YTD Actual \$	01/07/24 to 28/02/25 YTD Budget \$	01/07/24 to 28/02/25 Budget \$	YTD Actual vs. YTD Budget \$ Variance \$	YTD Actual vs. YTD Budget % Variance %
Note					
<b>Cash flows from operating activities</b>					
<b>Receipts</b>					
Rates	473,108	488,635	488,635	(15,527)	(3)%
Grants, subsidies and contributions	4,918,879	251,704	251,704	4,667,175	95%
Fees and charges	229,200	3,409	3,409	225,791	99%
Interest revenue	189,155	30,021	30,021	159,134	84%
Goods and services tax received	171,778	—	—	171,778	100%
Other revenue	779,343	8,384	8,384	770,959	99%
<b>Total receipts</b>	<b>6,761,463</b>	<b>782,153</b>	<b>782,153</b>	<b>5,979,310</b>	<b>88%</b>
<b>Payments</b>					
Employee costs	(924,609)	(2,079,881)	(2,079,881)	1,155,272	(125)%
Materials and contracts	(4,535,422)	(1,356,366)	(1,356,366)	(3,179,056)	70%
Utility charges	(9,220)	(5,034)	(5,034)	(4,186)	45%
Insurance paid	(139,893)	(140,000)	(140,000)	107	0%
Goods and services tax paid	—	—	—	—	∞
Other expenditure	(232,272)	(6,000)	(6,000)	(226,272)	97%
<b>Total payments</b>	<b>(5,841,416)</b>	<b>(3,587,281)</b>	<b>(3,587,281)</b>	<b>(2,254,135)</b>	<b>39%</b>
<b>Net cash provided by operating activities</b>	<b>920,047</b>	<b>(2,805,128)</b>	<b>(2,805,128)</b>	<b>3,725,175</b>	<b>405%</b>
<b>Cash flows from investing activities</b>					
<b>Payments</b>					
Payments for financial assets at amortised cost	—	—	—	—	∞
Payments for purchase of property, plant & equipment	5a (1,833,071)	—	—	(1,833,071)	100%
Payments for construction of infrastructure	6a (4,923,220)	967,761	967,761	(5,890,981)	120%
<b>Receipts</b>					
Capital grants, subsidies and contributions	1,203,120	—	—	1,203,120	100%
Proceeds from sale of property, plant & equipment	3,239,757	—	—	3,239,757	100%
<b>Net cash (used in) investing activities</b>	<b>(2,313,414)</b>	<b>967,761</b>	<b>967,761</b>	<b>(3,281,175)</b>	<b>142%</b>
<b>Net increase /(decrease) in cash held</b>	<b>(1,393,367)</b>	<b>(1,837,367)</b>	<b>(1,837,367)</b>	<b>444,000</b>	<b>(32)%</b>
Cash at beginning of year	13,811,468	—	—	13,811,468	100%
<b>Cash and cash equivalents at the end of the year</b>	<b>12,418,101</b>	<b>(1,837,367)</b>	<b>(1,837,367)</b>	<b>14,255,468</b>	<b>115%</b>

## Statement of Financial Activity

for the period from 01/07/24 to 28/02/25

		01/07/24 to 28/02/25 YTD Actual	01/07/24 to 28/02/25 YTD Budget	01/07/24 to 28/02/25 Budget	YTD Actual vs. YTD Budget Variance	YTD Actual vs. YTD Budget Variance
	Note	\$	\$	\$	\$	%
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	13	489,255	—	—	(489,255)	∞
Rates excluding general rates	13	—	488,640	488,640	488,640	100%
Grants, subsidies and contributions		4,228,584	2,768,185	2,768,185	(1,460,399)	(53)%
Fees and charges		229,200	390,367	390,367	161,167	41%
Interest revenue		189,155	240,250	240,250	51,095	21%
Other revenue		779,343	100,137	100,137	(679,206)	(678)%
Profit on asset disposals		62,039	—	—	(62,039)	∞
		<b>5,977,576</b>	<b>3,987,579</b>	<b>3,987,579</b>	<b>1,989,997</b>	<b>50%</b>
<b>Expenditure from operating activities</b>						
Employee costs		(890,092)	(1,616,145)	(1,616,145)	726,053	(45)%
Materials and contracts		(3,366,031)	(6,360,238)	(6,360,238)	2,994,207	(47)%
Utility charges		(9,220)	(20,133)	(20,133)	10,913	(54)%
Depreciation		(127,366)	(5,187,133)	(5,187,133)	5,059,767	(98)%
Insurance		(139,893)	(138,284)	(138,284)	(1,609)	1%
Other expenditure		(44,805)	(154,313)	(154,313)	109,508	(71)%
		<b>(4,577,407)</b>	<b>(13,476,247)</b>	<b>(13,476,247)</b>	<b>8,898,840</b>	<b>(66)%</b>
Non-cash amounts excluded from operating activities		65,327	—	—	(65,327)	∞
<b>Amount attributable to operating activities</b>		<b>1,465,496</b>	<b>—</b>	<b>—</b>	<b>(1,465,496)</b>	<b>∞</b>
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Capital grants, subsidies and contributions		1,203,120	755,466	755,466	(447,654)	(59)%
Proceeds from disposal of assets		62,039	90,000	90,000	27,961	31%
		<b>1,265,159</b>	<b>845,466</b>	<b>845,466</b>	<b>419,693</b>	<b>50%</b>
<b>Outflows from investing activities</b>						
Purchase of property, plant and equipment	5a	(1,833,071)	756,667	756,667	2,589,738	342%
Purchase and construction of infrastructure	6a	(4,923,220)	862,856	862,856	5,786,076	671%
		<b>(6,756,291)</b>	<b>1,619,522</b>	<b>1,619,522</b>	<b>(8,375,813)</b>	<b>(517)%</b>
<b>Amount attributable to investing activities</b>		<b>(5,491,132)</b>	<b>—</b>	<b>—</b>	<b>5,491,132</b>	<b>∞</b>
<b>FINANCING ACTIVITIES</b>						
<b>Outflows from financing activities</b>						
Transfers to reserve accounts	14	—	—	—	—	∞
		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>∞</b>
<b>Amount attributable to financing activities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>∞</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>		<b>5,471,697</b>	<b>78,771,451</b>	<b>78,771,451</b>	<b>73,299,754</b>	<b>93%</b>
Amount attributable to operating activities		1,465,496	9,488,668	9,488,668	8,023,172	85%
Amount attributable to investing activities		(5,491,132)	(774,056)	(774,056)	4,717,076	(609)%
Amount attributable to financing activities		—	—	—	—	∞
<b>Surplus/(deficit) after imposition of general rates</b>		<b>1,446,061</b>	<b>—</b>	<b>—</b>	<b>(1,446,061)</b>	<b>∞</b>

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

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## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 1. Basis of preparation

The financial report of the Shire which is a Class 3/4 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 *Local Government Act 1995*, 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 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.

The *Local Government (Financial Management) Regulations 1996* • AASB 2021-7c Amendments to Australian Accounting Standards provide that:

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

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

assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

#### Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment - note 7
- Infrastructure - note 8
- Expected credit losses on financial assets - note 5
- Impairment losses of non-financial assets - note 7 and 8
- Measurement of employee benefits - note 12

#### The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 33 of the financial report.

#### Initial application of accounting standards

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

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 1. Basis of preparation (continued)

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- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

#### **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 2021-7c 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*

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

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

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

- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 2. Cash and cash equivalents

	Note	01/07/24 to 28/02/25 \$	2024 \$
Cash at bank and on hand		12,418,102	13,811,468
<b>Total cash and cash equivalents</b>	20a	<b>12,418,102</b>	<b>13,811,468</b>
Held as			
- Unrestricted cash and cash equivalents		4,124,424	5,964,628
- Restricted cash and cash equivalents	11a	8,293,678	7,846,840
<b>Total</b>		<b>12,418,102</b>	<b>13,811,468</b>

### Investment cash position at reporting period

Term Deposit	Investment amount	Investment Date	Maturity Date	
Reserve Funds 1	\$5,000,000.00	19-Feb-25	19-May-25	\$58,642.47
Reserve Funds 2	\$3,293,678.00	19-Feb-25	19-May-25	\$118,740.25
Shire Funds 1	\$2,000,000.00	23-Dec-24	23-Mar-25	\$25,693.15
Shire Funds 2	\$2,000,000.00	28-Jan-25	28-Apr-25	\$25,002.74
<b>Banks project interest earnings at maturity</b>				<b>\$151,748.88</b>

Interest earned in all Term Deposits are debited into the Shire operating account and are available for general use.

### MATERIAL ACCOUNTING POLICIES

#### Cash and cash equivalents

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

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

#### Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions.

Restrictions are specified in an agreement, contract or legislation.

This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

## Note 3. Trade and other receivables

	01/07/24 to 28/02/25	2024
	\$	\$
<b>Current</b>		
Rates and statutory receivables	27,704	11,557
Trade receivables	274,070	964,365
GST receivable	(130,621)	41,157
	<u>171,153</u>	<u>1,017,079</u>

**MATERIAL ACCOUNTING POLICIES****Rates and statutory receivables**

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

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

**Trade and other 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..



## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 4. Inventories

	01/07/24 to 28/02/25 \$	2024 \$
<b>Current</b>		
Fuel and materials	13,659	13,659
<b>Total current inventories</b>	<b>13,659</b>	<b>13,659</b>
<b>Balance at beginning of year</b>	<b>13,659</b>	<b>25,107</b>
Inventories expensed during the year	–	(11,448)

### MATERIAL ACCOUNTING POLICIES

#### General

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

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

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 5. Property, plant and equipment

#### (a) Movements in balances

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

	Note	Assets not subject to operating lease - Buildings non-specialised \$	Total Property \$	Plant and equipment Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
<b>Balance at 1 July 2023</b>		12,339,865	12,339,865	45,067	603,410	12,988,342
Additions		—	—	—	154,434	154,434
Disposals		—	—	—	(64,210)	(64,210)
Depreciation	7	(251,833)	(251,833)	(14,525)	(116,949)	(383,307)
<b>Balance at 30 June 2024</b>		<b>12,088,032</b>	<b>12,088,032</b>	<b>30,542</b>	<b>576,685</b>	<b>12,695,259</b>
<b>Comprises:</b>						
Gross balance amount at 30 June 2024		12,591,698	12,591,698	110,351	987,050	13,689,099
Accumulated depreciation at 30 June 2024		(503,666)	(503,666)	(79,809)	(410,365)	(993,840)
<b>Balance at 30 June 2024</b>		<b>12,088,032</b>	<b>12,088,032</b>	<b>30,542</b>	<b>576,685</b>	<b>12,695,259</b>
<b>Balance at 1 July 2024</b>		12,088,032	12,088,032	30,542	576,685	12,695,259
Additions		—	—	—	—	—
Disposals		—	—	—	—	—
Depreciation	7	—	—	—	—	—
<b>Balance at 30 June 2025</b>		<b>12,088,032</b>	<b>12,088,032</b>	<b>30,542</b>	<b>576,685</b>	<b>12,695,259</b>
<b>Comprises:</b>						
Gross balance amount at 30 June 2025		12,591,698	12,591,698	110,350	2,820,122	15,522,170
Accumulated depreciation at 30 June 2025		(503,666)	(503,666)	(79,809)	(410,365)	(993,840)
<b>Balance at 30 June 2025</b>		<b>12,088,032</b>	<b>12,088,032</b>	<b>30,541</b>	<b>2,409,757</b>	<b>14,528,330</b>

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 5. Property, plant and equipment (continued)

#### (b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair Value - as determined at the last valuation date</b>					
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. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

Asset class	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(ii) Cost</b>				
Furniture and equipment	N/A	Cost	Not applicable	N/A
Plant and equipment	N/A	Cost	Not applicable	N/A

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 6. 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.

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
<b>Balance as at 1 July 2023</b>		175,105,674	443,813	323,636	—	175,873,123
Additions *		—	—	—	7,957,656	7,957,656
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—
Depreciation	7	(7,361,574)	(12,651)	(13,728)	—	(7,387,953)
Transfers		—	—	—	—	—
<b>Balance at 30 June 2024</b>		167,744,100	431,162	309,908	7,957,656	176,442,826
<b>Comprises:</b>						
Gross balance amount at 30 June 2024		235,387,277	621,676	372,964	7,957,656	244,339,573
Accumulated depreciation at 30 June 2024		(67,643,177)	(190,514)	(63,056)	—	(67,896,747)
<b>Balance at 30 June 2024</b>		167,744,100	431,162	309,908	7,957,656	176,442,826
<b>Balance as at 1 July 2024</b>		167,744,100	431,162	309,908	7,957,656	176,442,826
Additions *		—	—	—	—	—
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—
Depreciation	7	—	—	—	(127,366)	(127,366)
Transfers		—	—	—	—	—
<b>Balance at 30 June 2025</b>		167,744,100	431,162	309,908	7,830,290	176,315,460
<b>Comprises:</b>						
Gross balance amount at 30 June 2025		243,344,933	621,676	372,964	1,618,136	245,957,709
Accumulated depreciation at 30 June 2025		(67,643,177)	(190,514)	(63,056)	—	(67,896,747)
<b>Balance at 30 June 2025</b>		175,701,756	431,162	309,908	1,618,136	178,060,962

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 6. Infrastructure (continued)

#### (b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair Value - as determined at the last valuation date</b>					
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 by the local government to determine the fair value of infrastructure using level 3 inputs.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 7. Fixed assets

		01/07/24 to 28/02/25 Actual \$	01/07/24 to 28/02/25 YTD Budget \$	2024 Actual \$
	Note			
Work in progress	6a	127,366	—	—
<b>Total depreciation</b>		<b>127,366</b>	<b>—</b>	<b>7,771,260</b>

### 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

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

## Note 7. Fixed assets (continued)

## MATERIAL ACCOUNTING POLICIES

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

**Revaluation**

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes

buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

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

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

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

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

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

Notes to and forming part of the financial report  
for the period from 01/07/24 to 28/02/25

Note 7. Fixed assets (continued)

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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.



## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 8. Trade and other payables

	01/07/24 to 28/02/25	2024
	\$	\$
<b>Current</b>		
Sundry creditors	–	1,169,391
Prepaid rates	2,827	2,827
Accrued payroll liabilities	(5,280)	29,237
ATO liabilities	(131,418)	–
Other payables	158,253	158,253
Accrued Expenses	–	56,417
<b>Total current trade and other payables</b>	<b>24,382</b>	<b>1,416,125</b>
<b>Non-current</b>		
Other	368	–
<b>Total non-current trade and other payables</b>	<b>368</b>	<b>–</b>

### MATERIAL ACCOUNTING POLICIES

#### Financial liabilities

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

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 goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

## Note 9. Other liabilities

	01/07/24 to 28/02/25	2024
	\$	\$
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	–	496,792
Revenue from contracts with customers included as a contract liability at the start of the period	–	(496,792)
	–	–

## MATERIAL ACCOUNTING POLICIES

### Contract Liabilities

Contract liabilities represent the 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.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 10. Revaluation surplus

	01/07/24 to 28/02/25	01/07/24 to 28/02/25	01/07/24 to 28/02/25		01/07/24 to 28/02/25	2024	2024	2024		2024
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Movement on Revaluation	Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Movement on Revaluation	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	9,954,056	—	—	—	9,954,056	9,954,056	—	—	—	9,954,056
Revaluation surplus - Plant and equipment	190,407	—	—	—	190,407	190,407	—	—	—	190,407
Revaluation surplus - Infrastructure - roads	110,845,929	—	—	—	110,845,929	110,845,929	—	—	—	110,845,929
	<b>120,990,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,990,392</b>	<b>120,990,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,990,392</b>
	<b>120,990,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,990,392</b>	<b>120,990,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,990,392</b>

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 11. Restrictions over financial assets

		01/07/24 to 28/02/25 Actual \$	01/07/24 to 28/02/25 YTD Budget \$	2024 Actual \$
	Note			
<b>(a) Restrictions</b>				
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	2	8,293,678	—	7,846,840
- Financial assets at amortised cost		—	—	446,838
		<u>8,293,678</u>	<u>—</u>	<u>8,293,678</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	14	8,293,678	—	8,293,678
<b>Total restricted financial assets</b>		<u>8,293,678</u>	<u>—</u>	<u>8,293,678</u>

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

## Note 12. Other Material Accounting Policies

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

*AASB 13 Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level 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

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 12. Other Material Accounting Policies (continued)

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 are assessed at each reporting date to determine whether there is any indication they may be impaired.

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

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

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

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

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 13. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/24 to 28/02/25 Actual Rateable value *	01/07/24 to 28/02/25 Actual Rate revenue	01/07/24 to 28/02/25 Actual Interim rates	01/07/24 to 28/02/25 Actual Back rates	01/07/24 to 28/02/25 Actual Total revenue	01/07/24 to 28/02/25 Budget rate revenue	01/07/24 to 28/02/25 Budget interim rate	01/07/24 to 28/02/25 Budget back rate	01/07/24 to 28/02/25 Budget total revenue	2023/24 Actual Total revenue
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rates</b>													
<b>Rate Description</b>													
Mining Tenaments	Unimproved valuation	-	-	-	488,640	(5,979)	-	482,661	-	-	-	-	464,086
<b>Total general rates</b>				-	488,640	(5,979)	-	482,661	-	-	-	-	464,086
<b>Minimum payment</b>													
Mining Tenaments	Unimproved valuation	-	-	-	-	-	6,594	6,594	-	-	-	-	(605)
<b>Total minimum payments</b>				-	-	-	6,594	6,594	-	-	-	-	(605)
<b>Total general rates and minimum payments</b>				-	488,640	(5,979)	6,594	489,255	-	-	-	-	463,481
<b>Total rates</b>								489,255				-	463,481

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.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 28/02/25

### Note 14. Reserve accounts

	01/07/24 to 28/02/25	01/07/24 to 28/02/25	01/07/24 to 28/02/25	01/07/24 to 28/02/25	01/07/24 to 28/02/25	01/07/24 to 28/02/25	01/07/24 to 28/02/25	01/07/24 to 28/02/25	2024	2024	2024	2024
	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual	Opening Balance Budget	Transfer to Budget	Transfer (from) Budget	Closing Balance Budget	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Employee Entitlement Reserve	333,206	—	—	333,206	—	—	—	—	324,523	8,683	—	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	—	—	6,990,740	—	—	—	—	6,808,565	182,175	—	6,990,740
(c) Cultural Centre Reserve	297,225	—	—	297,225	—	—	—	—	289,480	7,745	—	297,225
(d) Strategic Reserve	672,507	—	—	672,507	—	—	—	—	656,679	15,828	—	672,507
	<b>8,293,678</b>	<b>—</b>	<b>—</b>	<b>8,293,678</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,079,247</b>	<b>214,431</b>	<b>—</b>	<b>8,293,678</b>

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	Purpose of the reserve
(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.