



# Shire of **Ngaanyatjaraku**

ON A JOURNEY

## **ATTACHMENTS**

**Ordinary Council Meeting  
29 April 2025**



## Attachments

Item No.	Title
10.2	Payments by Employees Via Purchasing Cards March 2025
10.4	Council Resolution Register.
10.5	2025 Local Government Ordinary Election
11.1	Action Report – Operational Services
12.1	Monthly Payments Listing – March 2025
12.2	Monthly Statement of Financial activity for March 2025

## Attachment 10.1 Payment by Employees via Purchasing Cards – 26 February to 25 March 2025

Card ID	Date	Value	Description
CEO20250414-01	27/02/2025	\$401.60	Qantas Flights
CEO20250414-02	27/02/2025	\$462.00	Qantas Flights
CEO20250414-03	28/02/2025	\$100.43	Airport Carparking
CEO20250414-04	28/02/2025	\$92.29	Mobile Phone accessories
CEO20250414-05	28/02/2025	\$406.10	Virgin Flight
CEO20250414-06	2/03/2025	\$964.20	Qantas flights
CEO20250414-07	2/03/2025	\$633.10	Qantas Flights
CEO20250414-08	2/03/2025	\$174.00	Accommodation
CEO20250414-09	4/03/2025	\$28.97	Uber
CEO20250414-10	5/03/2025	\$29.79	Uber
CEO20250414-11	5/03/2025	\$26.63	Car Parking
CEO20250414-12	5/03/2025	\$169.00	Accommodation
CEO20250414-13	6/03/2025	\$30.89	Taxi
CEO20250414-14	6/03/2025	\$31.61	Taxi
CEO20250414-15	6/03/2025	\$40.48	Uber
CEO20250414-16	6/03/2025	\$30.08	Uber
CEO20250414-17	10/03/2025	\$321.10	Qantas Flight
CEO20250414-18	10/03/2025	\$468.00	Qantas Flight
CEO20250414-19	11/03/2025	\$1,283.99	Qantas Flight
CEO20250414-20	12/03/2025	\$487.60	Qantas Flight
CEO20250414-21	13/03/2025	\$36.44	Taxi Fare
CEO20250414-22	13/03/2025	\$20.19	Taxi fare
CEO20250414-23	13/03/2025	\$769.90	Qantas Flight
CEO20250414-24	13/03/2025	\$159.00	Accommodation
CEO20250414-25	14/03/2025	\$13.76	Taxi Fare
CEO20250414-26	14/03/2025	\$18.58	Taxi Fare
CEO20250414-27	14/03/2025	\$66.82	Uber
CEO20250414-28	17/03/2025	\$374.00	Starlink Subscription
CEO20250414-29	18/03/2025	\$132.12	Skipper Aviation
CEO20250414-30	18/03/2025	\$405.00	Vehicle Repairs
CEO20250414-31	18/03/2025	\$769.90	Qantas flight
CEO20250414-32	18/03/2025	\$177.13	Accommodation
CEO20250414-33	19/03/2025	\$422.00	Vehicle Repairs
CEO20250414-34	21/03/2025	\$558.59	Qantas flight
CEO20250414-35	22/03/2025	\$334.00	Starlink Internet subscriptions
CEO20250414-36	23/03/2025	\$70.00	Vehicle Accessories
CEO20250414-37	24/03/2025	\$49.00	Vehicle Hardware
CEO20250414-38	24/03/2025	\$181.95	Starlink – Vehicle Subscription
CEO20250414-39	23/03/2025	\$39.06	Taxi

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CEO20250414-40	24/03/2025	\$551.98	Vehicle Hardware
CEO20250414-41	24/03/2025	\$66.00	Office Provisions
CEO20250414-42	24/03/2025	\$199.00	Fuel
CEO20250414-43	24/03/2025	\$401.60	Qantas Flight
CEO20250414-44	24/03/2025	\$330.00	Accommodation
CEO20250414-45	25/03/2025	\$63.15	Fuel
CEO20250414-46	25/03/2025	\$320.00	Accommodation
		\$10.00	Card Fee
<b>Total</b>		<b>\$12,721.03</b>	

## Attachment 10.4 –Council Resolution Database – April 2025

Resolution Reference	Resolution	Entry Date	Completion Date	Officer	Action	Resolution Status
9.1 26032025	<p>1. That the minutes of the Ordinary Council Meeting held on 26 February 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.</p> <p>2. That the unconfirmed minutes of the Audit and Risk Committee held on 26 March 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.</p>	27-Mar-2025	28-Mar-2025	D.Mosel	Completed no further action required	Complete
12.2 26032025	That Council note the Council Investment Register detailing investment activity for February 2026 within the Financial report. (Attachment 12.2).	27-Mar-2025	27-Mar-2025	D.Mosel	Completed no further action required	Complete
10.2 26032025	That Council receive the listing of payments made by authorised employees using transaction cards for the period of 28 January to 27 February 2025 for \$13,729.62 . (Attachment 10.2)	27-Mar-2025	27-Mar-2025	D.Mosel	Completed no further action required	Complete
10.3 26032025	That Council note the Council Investment Register detailing investment activity for February 2026 within the Financial report. (Attachment 12.2).	27-Mar-2025	27-Mar-2025	D.Mosel	Completed no further action required	Complete
10.4 26032025	That Council receive the Council Resolution Register for March 2025 as presented in this meeting agenda, as a true and correct record, and confirms that it is satisfied that decisions marked as 'complete' have been fully enacted to the satisfaction of Council.	27-Mar-2025	27-Mar-2025	D.Mosel	Completed no further action required	Complete
10.5 26032025	<p>1. Adopt the finalised Compliance Audit Return 2023 (Attachment 10.1a) of the Shire for the period 1 January 2024 to 31 December 2024 as recommended by the Audit and Risk Committee; and</p> <p>2. Authorise the Shire President and Chief Executive Officer to sign the 2024 Compliance Audit Return for submission to the</p>	27-Mar-2025	27-Mar-2025	D.Mosel	Completed no further action required. Uploaded to	Complete

	Department of Local Government, Sport, and Cultural Industries by 31 March 2025 in accordance with legislative requirements.					
10.6 26032025	<p>That Council:</p> <ol style="list-style-type: none"> <li>1. Agrees to the cost estimate of \$12,124 excluding GST provided by the Electoral Commissioner in Attachment 1 to conduct the Shire of Ngaanyatjaraku 2025 Election as a postal election: <ol style="list-style-type: none"> <li>a) utilising a local returning officer; and</li> </ol> </li> <li>2. Requests the Chief Executive Officer provide written confirmation to the Western Australian Electoral Commission of the Cost Estimate.</li> <li>3. Make a budget allocation in 2025/26 Annual Budget to meet the costs incurred by the Western Australian Electoral Commission (WAEC) in conducting the 2025 ordinary election.</li> </ol>	27-Mar-2025	27-Mar-2025	D.Mosel	Advised WAEC -on 2 April 2025 and received further documentation on 9 April 2025 to go to council 29 April 2025.	Ongoing
10.7 26032025	<ol style="list-style-type: none"> <li>1. Authorise the Chief Executive Officer to waive adopted Fees and Charges for the rental of Lot 255b Motel Street, Warburton; and</li> <li>2. Authorises Lot 255b Motel Street, Warburton to be provided to Ngaanyatjarra Council Group on a month -to-month basis, to be reviewed in three months.</li> </ol>	27-Mar-2025	27-Mar-2025	D.Mosel	Ongoing	Review in June 2025
10.8 26032025	<ol style="list-style-type: none"> <li>1. Authorise the Chief Executive Officer to waive adopted Fees and Charges for the rental of Lot 183, Warburton;(Early Years Complex)</li> <li>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 three months.</li> </ol>	27-Mar-2025	27-Mar-2025	D.Mosel	Ongoing	Review in June 2025

10.9 26032025	1. That Council approves the CEO and Cr Thomas and Shire President McLean attendance at the Australian Local Government Associations, 2025 Regional Forum and National General Assembly. 2. Endorses Cr McLean as the Shire's voting representative.	27-Mar-2025	27-Mar-2025	D.Mosel	Attendees registered and accommodation booked.	Complete
11 26032025	That Council receive the Operational Services Action Report for March 2025. (Attachment 11.1).	27-Mar-2025	27-Mar-2025	D.Mosel	No further action required.	Complete
11.2 26032025	That Council receive the monthly payment listing for October 2024 totalling payments of \$604,278.85 (Attachment 12.1).	27-Mar-2025	27-Mar-2025	D.Mosel	No further action required.	Complete
12.2 26032025	That Council receive the Monthly Financial Report for the periods ended 28 February 2025. (Attachment 12.2)	27-Mar-2025	28-Mar-2025	D.Mosel	No further action required.	Complete
13.1.26032025	The Council approve the variation of the budget to include the Optic Fibre to the Shire office project from general funds of \$143,560 (ex GST)	27-Mar-2025	28-Mar-2025	D.Mosel	No further action required	Complete

## Attachment 11.1 – Operations Report March 2025

Status	Subject	Action Taken
Ongoing	Compliance	Test and Tag. <b>Action: Completed</b>
Ongoing	Fleet and Vehicle Management	<b>Vehicles Serviced:</b> Ford Ranger (building maintenance) serviced at Midway Ford, Spare tyre replaced at Tyre power Kalgoorlie.  <b>Vehicles Repaired:</b> <ul style="list-style-type: none"> <li>Truck tyre replaced by Master tech Automotive</li> </ul> <b>New Fleet/Vehicles:</b>  <b>Other:</b>  <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.
Motel	Property Maintenance	<b>General Building Maintenance</b> Office: <ul style="list-style-type: none"> <li>Picked up and installed Printer.</li> <li>Removed old printers, TV's and electronic cables and took to tip.</li> <li>Repaired water leak at shire office.</li> <li>Cleaned office for preparation to hire. (work in progress)</li> <li>Cut keys for CRC Offices.</li> </ul> 152 Motel Street, Warburton: <ul style="list-style-type: none"> <li>Gardening and yard Maintenance.</li> </ul> 154 Motel Street, Warburton: <ul style="list-style-type: none"> <li>The troop carrier has been removed.</li> <li>The shed has been cleared and cleaned ready for tenants.</li> <li>Garden and yard maintenance.</li> <li>Removed and replaced locks on screen doors.</li> </ul> Lot 158: <ul style="list-style-type: none"> <li>Replace shower head.</li> <li>Plumber is fixing water leak.</li> <li>Essential Services repaired water leak.</li> </ul> Lot 367 <ul style="list-style-type: none"> <li>Replace fence panels x 2.</li> <li>Repaired leaking bathroom tap.</li> </ul> CRC Offices Lot 167: <ul style="list-style-type: none"> <li>Essential Services repaired water leak.</li> <li>Replaced gate locks.</li> <li>Installed fire extinguisher.</li> <li></li> </ul> Lot 104B: <ul style="list-style-type: none"> <li>Cut new keys for tenant.</li> </ul>

		<p>Lot 104A:</p> <ul style="list-style-type: none"> <li>Installed weatherproof door seal.</li> </ul> <p><b>Ongoing Work:</b></p> <p>Lot 98:</p> <ul style="list-style-type: none"> <li>Repair garden taps.</li> </ul> <p>Lot 104B:</p> <ul style="list-style-type: none"> <li>Install new screen door lock.</li> </ul> <p><b>Action: Operations team to continue to undertake yard and building maintenance as required.</b></p>
Ongoing	Roads	<p><b>Construction Works - Breakaway Earthmoving</b></p> <p><b>Maintenance Works - Breakaway Earthmoving</b></p> <ul style="list-style-type: none"> <li></li> </ul>
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> <ul style="list-style-type: none"> <li>Commenced the put together of 240 Litre Wheelie bins</li> </ul> <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><b>Action: Operations team to continue waste collection and disposal</b></p>

**Attachment 12.1 - Monthly Payment Listing – March 2025**

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## List of Accounts Due &amp; Submitted to Committee

Chq/EFT	Date	Name	Description	Amount	Payment
1	11/03/2025	Telstra Limited	Telstra mobile a/c 17/12/24 to 16/01/25		- 1,209.78
K826153341-4	27/12/2024	Telstra Limited	Telstra mobile a/c 17/11/24 to 16/12/24	585.00	
K715014251-9	27/01/2025	Telstra Limited	Telstra mobile a/c 17/12/24 to 16/01/25	624.78	
EFT5783	06/03/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025		- 5,220.66
02-304280	01/08/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant July 2024	141.03	
01-093420	01/08/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant July 2024	137.18	
02-304708	02/08/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant July 2024	245.69	
01-093653	03/08/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant July 2024	115.63	
01-094119	08/08/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant July 2024	265.91	
01-094175	08/08/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant July 2024	88.32	
01-095516	22/08/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant July 2024	154.81	
01-096432	30/08/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant August 2024	41.84	
02-313915	03/09/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant September	180.06	
02-320713	27/09/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant September	208.44	
01-099504	30/09/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant September	237.53	
01-100060	03/10/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant October 2024	158.40	
01-100061	03/10/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant October 2024	260.40	
01-100556	08/10/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant October 2024	203.75	
02-334032	09/11/2024	WARBURTON ROADHOUSE	Fuel for Shire Vehicles and plant November	121.77	
02-344171	29/11/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant December	151.26	
81-000342	13/12/2024	WARBURTON ROADHOUSE	Credit Note - invoice 01-079496 raised in error -	6.00	
01-107519	21/12/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant December	160.76	
02-344976	24/12/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant December	224.08	
02-345042	24/12/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant December	92.50	
01-107960	31/12/2024	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant December	65.83	
01-108337	07/01/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025	299.02	
01-108395	09/01/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025	267.95	
02-348648	13/01/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025	27.25	
01-108770	15/01/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025	222.59	
01-109158	23/01/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025	115.01	
02-351098	24/01/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025	200.24	
02-351220	25/01/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025	250.22	
02-351219	25/01/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025	250.22	
01-109268	25/01/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025 -	250.22	
01-109730	31/01/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025	250.01	
01-109737	31/01/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant January 2025	18.35	
01-095392	21/08/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant July 2024	164.10	
01-095950	26/08/2025	WARBURTON ROADHOUSE	Fuel for Shire vehicles and plant August 2024	156.73	
EFT5784	06/03/2025	Focus Networks	IT SERVICES AGREEMENTfor 2023/24 as per		- 5,626.50
SAAS-14616	05/03/2025	Focus Networks	IT SERVICES AGREEMENTfor 2023/24 as per	3,421.00	
MPSD-14574	05/03/2025	Focus Networks	IT SERVICES AGREEMENTfor 2023/24 as per	2,205.50	
EFT5785	06/03/2025	AUSTRALIA POST	Postal goods/supplies - February 2025		- 169.95
1013857212	03/03/2025	AUSTRALIA POST	Postal goods/supplies - February 2025	169.95	
EFT5786	06/03/2025	Bob Waddell & Associates Pty Ltd	Ad hoc support @ \$160+gst per hour		- 308.00
4405	05/03/2025	Bob Waddell & Associates Pty Ltd		308.00	
EFT5787	06/03/2025	Ingot Hotel	Ingot Hotel, Belmont - #538705685 -Mr David		- 160.00
3677	05/03/2025	Ingot Hotel	Ingot Hotel, Belmont - #538705685 -Mr David	160.00	
EFT5788	06/03/2025	VANGUARD PUBLISHING	Australia's Golden Outback 2025 Road Trip		- 2,024.00
0006150	06/12/2024	VANGUARD PUBLISHING	Australia's Golden Outback 2025 Road Trip	2,024.00	
EFT5789	06/03/2025	Vocus Pty Ltd	Shire Office Internet to 30/06/25		- 935.00
P1261762	01/02/2025	Vocus Pty Ltd	Shire Office Internet to 30/06/25	935.00	
EFT5790	06/03/2025	UHY HAINES NORTON	Daily Operational Financial Support.		- 23,023.00
34166	31/01/2025	UHY HAINES NORTON	Daily Operational Financial Support.	23,023.00	
EFT5791	06/03/2025	MCLEODS LAWYERS PTY LTD	HR advice - see file		- 2,729.75
143856	28/02/2025	MCLEODS LAWYERS PTY LTD	HR advice - see file	2,729.75	

EFT5792	06/03/2025	MODELVE PTY LTD	Modelve Peer review and desktop reval to	-	24,365.86
INV 0197	12/02/2025	MODELVE PTY LTD	Modelve Peer review and desktop reval to	16,200.01	
INV 0201	27/02/2025	MODELVE PTY LTD	Modelve- SoN Meeting and Roh (online) Ashay	8,165.85	
EFT5793	06/03/2025	BLUE PEN COLLECTIVE PTY LTD	Asset identification, evaluation and review	-	3,951.55
13	05/03/2025	BLUE PEN COLLECTIVE PTY LTD	Asset identification, evaluation and review	3,951.55	
EFT5794	06/03/2025	NGAANYATJARRA COUNCIL	Lot 154 Warburton - supply and installation of	-	2,420.15
37394	05/02/2025	NGAANYATJARRA COUNCIL	Lot 154 Warburton - supply and installation of	2,420.15	
EFT5795	12/03/2025	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HFB604	-	269.80
01-326238	09/03/2025	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HFB604	269.80	
EFT5796	12/03/2025	Focus Networks	Complete LGIS Cyber Questionnaire - as per	-	1,469.60
INV 1116G	11/02/2025	Focus Networks	Desktop Build etc - as per Quote 8179G	479.60	
INV-11127G	11/03/2025	Focus Networks	Complete LGIS Cyber Questionnaire - as per	990.00	
EFT5797	12/03/2025	Bob Waddell & Associates Pty Ltd	Rates services	-	352.00
4438	10/03/2025	Bob Waddell & Associates Pty Ltd	Rates services	352.00	
EFT5798	12/03/2025	Ingot Hotel	Accommodation M Toska 12/02/25	-	160.00
3518	12/02/2025	Ingot Hotel	Accommodation M Toska 12/02/25	160.00	
EFT5799	12/03/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 Shire Crew 26/02/25 - 04/03/25	-	42,844.34
0002865	04/03/2025	BREAKAWAY C-/ KEY FACTORS	AAR0003 Shire Crew 26/02/25	4,284.43	
0002866	04/03/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 Shire Crew 26/02/25 - 04/03/25	29,072.95	
0002867	04/03/2025	BREAKAWAY C-/ KEY FACTORS	OSEOTHRUS Shire Crew 27/02/25 - 04/03/25	9,486.96	
EFT5800	12/03/2025	UHY HAINES NORTON	Daily Operational Financial Support - February	-	29,414.00
34223	28/02/2025	UHY HAINES NORTON	Daily Operational Financial Support - February	29,414.00	
EFT5801	12/03/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge	-	170.50
113463	28/02/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge	170.50	
EFT5802	12/03/2025	Michelle Roberts	Reimbursement of National Police Check - Pre-	-	64.12
REIMB20/2/25	20/02/2025	Michelle Roberts	Reimbursement of National Police Check - Pre-	64.12	
EFT5803	12/03/2025	CHARTAIR PTY LTD	Flight x 1 Kalgoorlie - Warburton 13/02/25 M	-	401.50
T619515	18/02/2025	CHARTAIR PTY LTD	Flight x 1 Kalgoorlie - Warburton 13/02/25 M	401.50	
EFT5804	12/03/2025	CORE BUSINESS AUSTRALIA	J1191 Ng Roads Coordinator Technical	-	1,732.50
INV-1541J1191	28/02/2025	CORE BUSINESS AUSTRALIA	J1191 Ng Roads Coordinator Technical	1,732.50	
EFT5805	19/03/2025	MILY (WARBURTON) STORE	Shire office supplies, cleaning supplies, milk	-	121.30
02-076946	26/02/2025	MILY (WARBURTON) STORE	Shire office supplies, cleaning supplies, milk	121.30	
EFT5806	19/03/2025	Focus Networks	Agreement to monthly IT services - as per	-	1,996.50
MPSD-14640	07/03/2025	Focus Networks	Agreement to monthly IT services - as per	1,996.50	
EFT5807	19/03/2025	Ingot Hotel	Accommodation - T.Baldock Ref; 544519173	-	320.00
4215	28/02/2025	Ingot Hotel	Accommodation - T.Baldock Ref; 544519173	160.00	
4301	03/03/2025	Ingot Hotel	Accommodation for David Mosel, Booking #	160.00	
EFT5808	19/03/2025	Marsel Toska	Reimbursement of travel expenses Jan/Feb	-	242.05
REIMB MTOSKA	12/03/2025	Marsel Toska	Reimbursement of travel expenses Jan/Feb	242.05	
EFT5809	19/03/2025	BREAKAWAY C-/ KEY FACTORS	OSEOTHRUS Shire Crew 06/03/25 - 10/03/25	-	47,128.77
0002872	11/03/2025	BREAKAWAY C-/ KEY FACTORS	OSEOTHRUS Shire Crew 06/03/25 - 10/03/25	30,603.10	
0002869	11/03/2025	BREAKAWAY C-/ KEY FACTORS	AAR0007 Shire Crew 09 - 11/03/25	9,792.99	
0002870	11/03/2025	BREAKAWAY C-/ KEY FACTORS	AAR0013 Shire Crew 05/03/25	3,672.37	
0002871	11/03/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 Shire Crew 05/03/25	3,060.31	
EFT5810	19/03/2025	AuSIL (AUSTRALIAN SOCIETY FOR	Purchase of books for Warta Shop	-	441.00
SO-005418AS	07/03/2025	AuSIL (AUSTRALIAN SOCIETY FOR	Purchase of books for Warta Shop	441.00	
EFT5811	20/03/2025	Focus Networks	IT SERVICES AGREEMENTfor 2023/24 as per	-	648.45
14606	11/02/2025	Focus Networks		495.00	
14684	14/02/2025	Focus Networks		153.45	
EFT5812	20/03/2025	Ingot Hotel	Ingot Hotel, Belmont - #53870674 - Ms Susan	-	320.00
3676	01/02/2025	Ingot Hotel		160.00	
4784	14/03/2025	Ingot Hotel		160.00	
EFT5813	20/03/2025	Vocus Pty Ltd	Shire Office Internet to 30/06/25	-	935.00
P1274011	01/03/2025	Vocus Pty Ltd		935.00	
EFT5814	20/03/2025	MCLEODS LAWYERS PTY LTD	Fee for HR/legal advice	-	12,346.40
144036	28/02/2025	MCLEODS LAWYERS PTY LTD		12,346.40	
EFT5815	26/03/2025	DAMIAN MCLEAN	Shire President allowance for March Qtr 2025	-	2,155.00
20250326DM	26/03/2025	DAMIAN MCLEAN	OCM fee for 26/03/25	530.00	

20250326DM	26/03/2025 DAMIAN MCLEAN		1,625.00	
EFT5816	26/03/2025 Julie Porter	OCM fee for 26/03/25	-	260.00
20250326JP	26/03/2025 Julie Porter	OCM fee for 26/03/25	260.00	
EFT5817	26/03/2025 BREAKAWAY C-/ KEY FACTORS	AAR0007 Shire Crteu 12/03 - 15/03/25	-	42,844.34
0002873	18/03/2025 BREAKAWAY C-/ KEY FACTORS	AAR0003 Shire Crew 17/3 - 18/3/25	5,814.59	
0002874	18/03/2025 BREAKAWAY C-/ KEY FACTORS	AAR0007 Shire Crteu 12/03 - 15/03/25	22,646.29	
0002875	18/03/2025 BREAKAWAY C-/ KEY FACTORS	AAR0015 Shire Crew 16/03 - 18/03/25	10,711.09	
0002876	18/03/2025 BREAKAWAY C-/ KEY FACTORS	OSEWARBUS Shire Crew 17/3 - 18/3/25	3,672.37	
EFT5818	26/03/2025 Preston Neil Thomas (SNR)	OCM fee for 26/2/2025	-	520.00
20250226PT	26/02/2025 Preston Neil Thomas (SNR)		260.00	
20250326PT	26/03/2025 Preston Neil Thomas (SNR)		260.00	
EFT5819	26/03/2025 DEBRA FRAZER	Deputy Shire President allowance for March	-	760.00
20250326DF	26/03/2025 DEBRA FRAZER	OCM fee for 26/03/25	260.00	
20250326DF	26/03/2025 DEBRA FRAZER	Deputy Shire President allowance for March	500.00	
EFT5820	27/03/2025 NATS	Supply goods from Bunnings as per order and	-	1,358.92
P665755SN	21/03/2025 NATS	Supply goods from Bunnings as per order and	1,358.92	
EFT5821	27/03/2025 WARAKURNA ROADHOUSE	REF.PO 17726 (MANUAL) - DIESEL 1HFB604	-	131.36
01-323637	16/02/2025 WARAKURNA ROADHOUSE	REF.PO 17726 (MANUAL) - DIESEL 1HFB604	131.36	
EFT5822	28/03/2025 Warburton Roadhouse	Diesel 1HFB604	-	6,117.23
02-289948	02/06/2024 Warburton Roadhouse	Diesel 1HTZ233	275.18	
01-087141	05/06/2024 Warburton Roadhouse	Diesel 1HFB604	396.89	
02-290781	06/06/2024 Warburton Roadhouse	Diesel 1HFB604	249.05	
02-291100	08/06/2024 Warburton Roadhouse	Diesel 1GDT303	279.36	
01-087528	09/06/2024 Warburton Roadhouse	Diesel 1HLA156	227.82	
01-087530	09/06/2024 Warburton Roadhouse	Diesel 1HMJ743	87.73	
02-292089	12/06/2024 Warburton Roadhouse	Diesel 1HFB604	221.88	
01-087988	17/06/2024 Warburton Roadhouse	Diesel 1HFB604	185.91	
01-088182	17/06/2024 Warburton Roadhouse	Diesel 1HFB604	336.59	
01-088260	18/06/2024 Warburton Roadhouse	Diesel 1HFB604	104.89	
02-293861	20/06/2024 Warburton Roadhouse	Diesel 1HFB604	221.05	
02-294475	22/06/2024 Warburton Roadhouse	Diesel 1HBF604	208.38	
01-088655	23/06/2024 Warburton Roadhouse	Diesel 1HTZ233	291.00	
02-295153	25/06/2024 Warburton Roadhouse	Diesel 1HFB604	198.45	
02-295207	25/06/2024 Warburton Roadhouse	Diesel 1HLA56	219.31	
02-295216	25/06/2024 Warburton Roadhouse	Diesel 1GDT303	254.32	
01-088986	26/06/2024 Warburton Roadhouse	Diesel 1HXJ715	80.06	
02-295831	27/06/2024 Warburton Roadhouse	Diesel 1HFB604	146.84	
02-295909	29/06/2024 Warburton Roadhouse	Diesel 1HFB604	128.46	
2-296161	30/06/2024 Warburton Roadhouse	Diesel 1HFB604	195.23	
02-297930	06/07/2024 Warburton Roadhouse	Fuel for Shire vehicles and plant July 2024	363.38	
02-298094	07/07/2024 Warburton Roadhouse	Youth Program - diesel	295.20	
01-090094	08/07/2024 Warburton Roadhouse	Diesel 1HFB604	249.80	
02-298661	09/07/2024 Warburton Roadhouse	Diesel	200.77	
02-298944	10/07/2024 Warburton Roadhouse	Diesel 1GDT303	171.85	
02-299036	10/07/2024 Warburton Roadhouse	Diesel 1HLA156	136.62	
01-091576	21/07/2024 Warburton Roadhouse	Diesel 1HLA156	160.99	
01-092791	26/07/2024 Warburton Roadhouse	Diesel 1IAH964	118.57	
02-303915	31/07/2024 Warburton Roadhouse	Diesel 1IAH964	111.65	
EFT5823	28/03/2025 Ingot Hotel	Accommodation for David Mosel Booking #	-	320.00
5160	21/02/2025 Ingot Hotel	Accommodation for David Mosel Booking #	160.00	
4914	17/03/2025 Ingot Hotel	Accommodation for Marsel Toska, Booking#	160.00	
EFT5824	28/03/2025 MICHELLE BLACKHURST	Consultancy fees as per Tax Invoice 03/25	-	1,980.00
03/25	24/03/2025 MICHELLE BLACKHURST		1,980.00	
EFT5825	28/03/2025 WESTERN AUSTRALIAN LOCAL	52862WA Course in type 1 child car restraint	-	155.00
SI-013516	14/03/2025 WESTERN AUSTRALIAN LOCAL	52862WA Course in type 1 child car restraint	155.00	
EFT5826	28/03/2025 PITCHER PARTNERS BA&A PTY LTD	2023/24 RTR Audit	-	3,300.00
INV 1213	21/03/2025 PITCHER PARTNERS BA&A PTY LTD	2023/24 RTR Audit	3,300.00	
EFT5827	28/03/2025 BLUE PEN COLLECTIVE PTY LTD	Review of CEO corporate policy framework,	-	3,740.00

11	11/02/2025	BLUE PEN COLLECTIVE PTY LTD	Review of CEO corporate policy framework,	3,740.00	
EFT5828	28/03/2025	DEPARTMENT OF FIRE & EMERGENCY	ESL Income - Ratepayers	-	206.00
158307	21/10/2024	DEPARTMENT OF FIRE & EMERGENCY	ESL Income - Ratepayers	206.00	
EFT5829	28/03/2025	Seek Limited	Advertising position Building/property	-	753.50
701078974	06/03/2025	Seek Limited	Advertising position Building/property	379.50	
701099352	19/03/2025	Seek Limited	Advertising position Financial Coordinator. Inv	374.00	
EFT5830	28/03/2025	NGAANYATJARRA COUNCIL	Job no: 76697 Lot 117A Blackstone Community	-	3,401.05
37608	05/03/2025	NGAANYATJARRA COUNCIL	Job no: 76697 Lot 117A Blackstone Community	3,401.05	
EFT5831	28/03/2025	NGAANYATJARRA CONSTRUCTION &	Make the property @ Lot 104b secure	-	741.11
JOB REF: 77725	10/02/2025	NGAANYATJARRA CONSTRUCTION &	Make the property @ Lot 104b secure	741.11	
DD3241.1	12/03/2025	CBUS SUPERANNUATION	Superannuation contributions	-	168.55
SUPER	12/03/2025	CBUS SUPERANNUATION	Superannuation contributions	168.55	
DD3265.1	26/03/2025	Aware Super Future Saver	Payroll deductions	-	1,260.94
SUPER	26/03/2025	Aware Super Future Saver	Superannuation contributions	1,147.92	
DEDUCTION	26/03/2025	Aware Super Future Saver	Payroll deductions	113.02	
DD3265.2	26/03/2025	HOST PLUS	Payroll deductions	-	1,854.38
SUPER	26/03/2025	HOST PLUS	Superannuation contributions	1,554.38	
DEDUCTION	26/03/2025	HOST PLUS	Payroll deductions	300.00	
DD3265.3	26/03/2025	CBUS SUPERANNUATION	Superannuation contributions	-	392.42
SUPER	26/03/2025	CBUS SUPERANNUATION	Superannuation contributions	392.42	
DD3265.4	26/03/2025	ANZ Smart Choice Super (Retirement	Superannuation contributions	-	538.20
SUPER	26/03/2025	ANZ Smart Choice Super (Retirement	Superannuation contributions	538.20	
DD3266.1	20/03/2025	Navman Wireless Australia Pty Ltd	Monthly TN3640 and SatComm 05/2/205-	-	771.54
93247991	05/02/2025	Navman Wireless Australia Pty Ltd		771.54	
DD3278.1	12/03/2025	Aware Super Future Saver	Payroll deductions	-	1,260.94
SUPER	12/03/2025	Aware Super Future Saver	Superannuation contributions	1,147.92	
DEDUCTION	12/03/2025	Aware Super Future Saver	Payroll deductions	113.02	
DD3278.2	12/03/2025	HOST PLUS	Payroll deductions	-	1,867.69
SUPER	12/03/2025	HOST PLUS	Superannuation contributions	1,567.69	
DEDUCTION	12/03/2025	HOST PLUS	Payroll deductions	300.00	
DD3278.3	12/03/2025	CBUS SUPERANNUATION	Superannuation contributions	-	392.42
SUPER	12/03/2025	CBUS SUPERANNUATION	Superannuation contributions	392.42	
DD3278.4	12/03/2025	ANZ Smart Choice Super (Retirement	Superannuation contributions	-	470.93
SUPER	12/03/2025	ANZ Smart Choice Super (Retirement	Superannuation contributions	470.93	
DD3279.1	13/03/2025	WESTPAC BANK	Payment By Authority To CBA Merchant Fee	-	5,000.00
20250313	13/03/2025	WESTPAC BANK	Payment By Authority To CBA Merchant Fee	5,000.00	
				<b>296,243.55</b>	<b>- 296,243.55</b>

**Attachment 12.2 - Monthly Financial Report March 2025**

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# Shire of Ngaanyatjaraku

## FINANCIAL REPORT

for the period from 01/07/24 to 31/03/25

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Financial Report

for the period from 01/07/24 to 31/03/25

Contents	Page
<b>Primary Financial Report</b>	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Statement of Financial Activity	6
<b>Notes to and forming part of the financial report</b>	<b>7</b>

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 31/03/25

	Note	01/07/24 to 31/03/25 YTD Actual \$	01/07/24 to 31/03/25 YTD Budget \$	01/07/24 to 31/03/25 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		4,998,591	1,949,676	1,949,676	3,048,915	156%
Fees and charges		223,990	378,162	378,162	(154,172)	(41)%
Interest revenue		321,998	219,250	219,250	102,748	47%
Other revenue		779,352	716,895	716,895	62,457	9%
Non-Operating Grants, Subsidies and Contributions		—	789,063	789,063	(789,063)	(100)%
Proceeds On Asset Disposal		—	101,250	101,250	(101,250)	(100)%
		<u>6,813,186</u>	<u>4,642,936</u>	<u>4,642,936</u>	<u>2,170,250</u>	<u>47%</u>
<b>Expenses</b>						
Employee costs		(1,057,438)	(1,180,903)	(1,180,903)	123,465	(10)%
Materials and contracts		(3,704,003)	(4,706,393)	(4,706,393)	1,002,390	(21)%
Utility charges		(9,220)	(10,133)	(10,133)	913	(9)%
Depreciation	7	(127,366)	(5,835,525)	(5,835,525)	5,708,159	(98)%
Insurance		(139,893)	(138,284)	(138,284)	(1,609)	1%
Other expenditure		(53,353)	(83,603)	(83,603)	30,250	(36)%
		<u>(5,091,273)</u>	<u>(11,954,841)</u>	<u>(11,954,841)</u>	<u>6,863,568</u>	<u>(57)%</u>
<b>Operating result from continuing operations</b>		<u>1,721,913</u>	<u>(7,311,904)</u>	<u>(7,311,904)</u>	<u>9,033,817</u>	<u>(124)%</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>2,987,072</u>	<u>(6,108,784)</u>	<u>(6,108,784)</u>	<u>9,095,856</u>	<u>(149)%</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>2,987,072</u>	<u>(6,108,784)</u>	<u>(6,108,784)</u>	<u>9,095,856</u>	<u>(149)%</u>

## Statement of Financial Position

for the period from 01/07/24 to 31/03/25

		01/07/24 to 31/03/25 YTD Actual \$	01/07/24 to 31/03/25 YTD Budget \$	01/07/24 to 31/03/25 Budget \$	YTD Actual vs. YTD Budget Variance \$	YTD Actual vs. YTD Budget Variance %
Note						
<b>Assets</b>						
<b>Current assets</b>						
	2	12,417,877	14,258,306	14,258,306	1,840,429	13%
	3	601,110	918,738	918,738	317,628	35%
		446,838	—	—	(446,838)	∞
	4	13,659	13,659	13,659	—	0%
		<b>13,479,484</b>	<b>15,190,703</b>	<b>15,190,703</b>	<b>(1,711,219)</b>	<b>(11)%</b>
<b>Non-current assets</b>						
		41,585	40,745	40,745	(840)	(2)%
	5	14,537,558	12,630,259	12,630,259	(1,907,299)	(15)%
	6	178,060,962	176,442,825	176,442,825	(1,618,137)	(1)%
		—	—	—	—	100%
		<b>192,640,105</b>	<b>189,113,829</b>	<b>189,113,829</b>	<b>3,526,276</b>	<b>2%</b>
		<b>206,119,589</b>	<b>204,304,532</b>	<b>204,304,532</b>	<b>1,815,057</b>	<b>1%</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
	8	118,214	1,317,783	1,317,783	1,199,569	91%
		107,544	107,544	107,544	—	0%
		<b>225,758</b>	<b>1,425,327</b>	<b>1,425,327</b>	<b>(1,199,569)</b>	<b>(84)%</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>242,819</b>	<b>1,442,020</b>	<b>1,442,020</b>	<b>1,199,201</b>	<b>83%</b>
		<b>205,876,770</b>	<b>202,862,512</b>	<b>202,862,512</b>	<b>3,014,258</b>	<b>1%</b>
<b>Equity</b>						
		76,631,354	73,643,438	73,643,438	(2,987,916)	(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>205,915,424</b>	<b>202,927,512</b>	<b>202,927,512</b>	<b>2,987,912</b>	<b>1%</b>

## Statement of Changes in Equity

for the period from 01/07/24 to 31/03/25

	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>		2,987,072	—	—	2,987,072
<b>Total comprehensive income for the period</b>		<b>2,987,072</b>	<b>—</b>	<b>—</b>	<b>2,987,072</b>
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
<b>Balance as at 30 June 2025</b>		<b>76,631,354</b>	<b>8,293,678</b>	<b>120,990,392</b>	<b>205,915,424</b>

## Statement of Cash Flows

for the period from 01/07/24 to 31/03/25

	01/07/24 to 31/03/25 YTD Actual \$	01/07/24 to 31/03/25 YTD Budget \$	01/07/24 to 31/03/25 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	472,791	488,635	488,635	(15,844)	(3)%
Grants, subsidies and contributions	5,231,710	251,704	251,704	4,980,006	95%
Fees and charges	223,990	3,409	3,409	220,581	98%
Interest revenue	321,998	30,021	30,021	291,977	91%
Goods and services tax received	199,314	—	—	199,314	100%
Other revenue	779,352	8,384	8,384	770,968	99%
<b>Total receipts</b>	<b>7,229,155</b>	<b>782,153</b>	<b>782,153</b>	<b>6,447,002</b>	<b>89%</b>
<b>Payments</b>					
Employee costs	(1,090,552)	(2,079,881)	(2,079,881)	989,329	(91)%
Materials and contracts	(4,860,361)	(1,356,366)	(1,356,366)	(3,503,995)	72%
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	(161,424)	(6,000)	(6,000)	(155,424)	96%
<b>Total payments</b>	<b>(6,261,450)</b>	<b>(3,587,281)</b>	<b>(3,587,281)</b>	<b>(2,674,169)</b>	<b>43%</b>
<b>Net cash provided by operating activities</b>	<b>967,705</b>	<b>(2,805,128)</b>	<b>(2,805,128)</b>	<b>3,772,833</b>	<b>390%</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 (1,842,299)	—	—	(1,842,299)	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>(2,322,642)</b>	<b>967,761</b>	<b>967,761</b>	<b>(3,290,403)</b>	<b>142%</b>
<b>Net increase /(decrease) in cash held</b>	<b>(1,354,937)</b>	<b>(1,837,367)</b>	<b>(1,837,367)</b>	<b>482,430</b>	<b>(36)%</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>12,456,531</b>	<b>(1,837,367)</b>	<b>(1,837,367)</b>	<b>14,293,898</b>	<b>115%</b>

## Statement of Financial Activity

for the period from 01/07/24 to 31/03/25

		01/07/24 to 31/03/25 YTD Actual	01/07/24 to 31/03/25 YTD Budget	01/07/24 to 31/03/25 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		4,998,591	3,027,653	3,027,653	(1,970,938)	(65)%
Fees and charges		223,990	439,162	439,162	215,172	49%
Interest revenue		321,998	270,250	270,250	(51,748)	(19)%
Other revenue		779,352	112,655	112,655	(666,697)	(592)%
Profit on asset disposals		62,039	—	—	(62,039)	∞
		6,875,225	4,338,360	4,338,360	2,536,865	58%
<b>Expenditure from operating activities</b>						
Employee costs		(1,057,438)	(1,810,903)	(1,810,903)	753,465	(42)%
Materials and contracts		(3,704,003)	(7,224,885)	(7,224,885)	3,520,882	(49)%
Utility charges		(9,220)	(20,133)	(20,133)	10,913	(54)%
Depreciation		(127,366)	(5,835,525)	(5,835,525)	5,708,159	(98)%
Insurance		(139,893)	(138,284)	(138,284)	(1,609)	1%
Other expenditure		(53,353)	(173,603)	(173,603)	120,250	(69)%
		(5,091,273)	(15,203,333)	(15,203,333)	10,112,060	(67)%
Non-cash amounts excluded from operating activities		65,327	—	—	(65,327)	∞
<b>Amount attributable to operating activities</b>		1,849,279	—	—	(1,849,279)	∞
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Capital grants, subsidies and contributions		1,203,120	789,063	789,063	(414,057)	(52)%
Proceeds from disposal of assets		62,039	101,250	101,250	39,211	39%
		1,265,159	890,313	890,313	374,846	42%
<b>Outflows from investing activities</b>						
Purchase of property, plant and equipment	5a	(1,842,299)	851,250	851,250	2,693,549	316%
Purchase and construction of infrastructure	6a	(4,923,220)	970,687	970,687	5,893,907	607%
		(6,765,519)	1,821,937	1,821,937	(8,587,456)	(471)%
<b>Amount attributable to investing activities</b>		(5,500,360)	—	—	5,500,360	∞
<b>FINANCING ACTIVITIES</b>						
<b>Outflows from financing activities</b>						
Transfers to reserve accounts	14	—	—	—	—	∞
		—	—	—	—	∞
<b>Amount attributable to financing activities</b>		—	—	—	—	∞
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>		5,471,697	93,245,415	93,245,415	87,773,718	94%
Amount attributable to operating activities		1,849,279	10,864,973	10,864,973	9,015,694	83%
Amount attributable to investing activities		(5,500,360)	(931,624)	(931,624)	4,568,736	(490)%
Amount attributable to financing activities		—	—	—	—	∞
<b>Surplus/(deficit) after imposition of general rates</b>		1,820,616	—	—	(1,820,616)	∞

## Notes to and forming part of the financial report

for the period from 01/07/24 to 31/03/25

### Index of Notes to the financial report

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Note 1	Basis of preparation	8
Note 2	Cash and cash equivalents	10
Note 3	Trade and other receivables	11
Note 4	Inventories	12
Note 5	Property, plant and equipment	13
Note 6	Infrastructure	15
Note 7	Fixed assets	17
Note 8	Trade and other payables	20
Note 9	Other liabilities	21
Note 10	Revaluation surplus	22
Note 11	Restrictions over financial assets	23
Note 12	Other Material Accounting Policies	24

#### Information required by legislation

Note 13	Rating information	26
Note 14	Reserve accounts	27

## Notes to and forming part of the financial report

for the period from 01/07/24 to 31/03/25

### 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 31/03/25

### 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 31/03/25

### Note 2. Cash and cash equivalents

	Note	01/07/24 to 31/03/25 \$	2024 \$
Cash at bank and on hand		12,417,877	13,811,468
<b>Total cash and cash equivalents</b>	20a	<b>12,417,877</b>	<b>13,811,468</b>
Held as			
- Unrestricted cash and cash equivalents		4,124,199	5,964,628
- Restricted cash and cash equivalents	11a	8,293,678	7,846,840
<b>Total</b>		<b>12,417,877</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-Mar-2025	19-Aug-25	\$58,642.47
Reserve Funds 2	\$3,293,678.00	19-Feb-25	19-Nov-25	\$118,740.25
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>\$143,742.99</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 31/03/25

### Note 3. Trade and other receivables

	01/07/24 to 31/03/25	2024
	\$	\$
<b>Current</b>		
Rates and statutory receivables	28,021	11,557
Trade receivables	731,246	964,365
GST receivable	(158,157)	41,157
	<u>601,110</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 31/03/25

Note 4. Inventories

	01/07/24 to 31/03/25	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 31/03/25

### 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	2,829,350	15,531,398
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>2,418,985</b>	<b>14,537,558</b>

## Notes to and forming part of the financial report

for the period from 01/07/24 to 31/03/25

### 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 31/03/25

### 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 31/03/25

## 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 31/03/25

### Note 7. Fixed assets

		01/07/24 to 31/03/25 Actual \$	01/07/24 to 31/03/25 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 31/03/25

## 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 31/03/25

### 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 31/03/25

### Note 8. Trade and other payables

	01/07/24 to 31/03/25 \$	2024 \$
<b>Current</b>		
Sundry creditors	13,033	1,169,391
Prepaid rates	2,827	2,827
Accrued payroll liabilities	(3,877)	29,237
ATO liabilities	(52,022)	—
Other payables	158,253	158,253
Accrued Expenses	—	56,417
<b>Total current trade and other payables</b>	<b>118,214</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 31/03/25

### Note 9. Other liabilities

	01/07/24 to 31/03/25	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 31/03/25

### Note 10. Revaluation surplus

	01/07/24 to 31/03/25	01/07/24 to 31/03/25	01/07/24 to 31/03/25		01/07/24 to 31/03/25	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 31/03/25

### Note 11. Restrictions over financial assets

		01/07/24 to 31/03/25 Actual \$	01/07/24 to 31/03/25 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 31/03/25

## 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 31/03/25

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

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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 31/03/25

### Note 13. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/24 to 31/03/25 Actual Rateable value <sup>(*)</sup>	01/07/24 to 31/03/25 Actual Rate revenue	01/07/24 to 31/03/25 Actual Interim rates	01/07/24 to 31/03/25 Actual Back rates	01/07/24 to 31/03/25 Actual Total revenue	01/07/24 to 31/03/25 Budget rate revenue	01/07/24 to 31/03/25 Budget interim rate	01/07/24 to 31/03/25 Budget back rate	01/07/24 to 31/03/25 Budget total revenue	2023/24 Actual Total revenue
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rates</b>													
<b>Rate Description</b>													
Mining Tenements	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 Tenements	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 31/03/25

### Note 14. Reserve accounts

	01/07/24 to 31/03/25	01/07/24 to 31/03/25	01/07/24 to 31/03/25	01/07/24 to 31/03/25	01/07/24 to 31/03/25	01/07/24 to 31/03/25	01/07/24 to 31/03/25	01/07/24 to 31/03/25	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.