



Shire of **Ngaanyatjaraku**
ON A JOURNEY

ATTACHMENTS

**Ordinary Council Meeting
27 August 2025**

Attachments

Item No	Title	Page No.
10.1	Council Investment Report – July 2025	3
10.2	Payments by Employees via Purchasing Cards – July 2025	4
10.4	Council Resolution Register – July 2025	5
10.5	Corporate Purchasing Card Policy & Expenses Policy	8
10.7	GVROC – Independent share Chair for AIRC	16
11.1	Action Report – Operational Services	18
12.1	Monthly Payment Listings – July 2025	19
12.2 & 12.3	Monthly Statement of Financial Activity for June & July 2025	

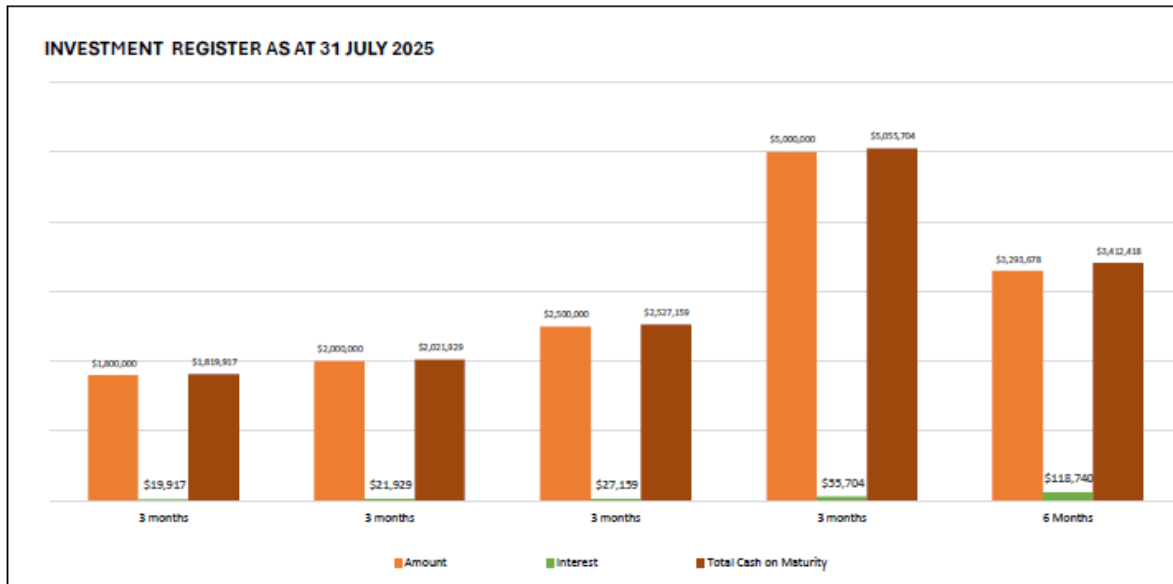
Attachment 10.1 Investment Register – July 2025

SHIRE OF NGAANYATJARRAKU CASH POSITION AS 31 JULY 2025

INVESTMENTS									
Amount	AC	Type	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash on Maturity
\$ 1,800,000.00	Shire Funds 1		3 months	AA-	Westpac Bank	4.39%	10-Oct-25	\$ 19,917.37	\$ 1,819,917.37
\$ 2,000,000.00	Shire Funds 2		3 months	AA-	Westpac Bank	4.35%	25-Sep-25	\$ 21,928.77	\$ 2,021,928.77
\$ 2,500,000.00	Shire Funds 3		3 months	AA-	Westpac Bank	4.31%	27-Sep-25	\$ 27,158.90	\$ 2,527,158.90
\$ 5,000,000.00	Reverse Funds 1		3 months	AA-	Westpac Bank	4.42%	25-Aug-25	\$ 55,704.11	\$ 5,055,704.11
\$ 3,293,678.00	Reverse Funds 2		6 Months	AA-	Westpac Bank	4.82%	19-Nov-25	\$ 118,740.25	\$ 3,412,418.25
\$ 14,593,678.00								\$ 243,449.40	\$ 14,837,127.40

CASH AT BANK		
Account Name	Amount	Interest
WESTPAC BUSINESS ONE ACCOUNT (MUNICIPAL FUNDS)	56,814.18	0% interest
WESTPAC BUSINESS PREMIUM CASH ACCOUNT (MUNICIPAL FUNDS)	2,266,504.94	2.95 % interest >\$999,999, 0.01% <\$999,999
WESTPAC COMMUNITY SOLUTIONS (RESERVE FUNDS)	\$0.00	0% interest
Total Cash at Bank	\$ 2,323,319.12	

TOTAL CASH & INVESTMENTS	\$ 16,916,997.12
-------------------------------------	-------------------------



Attachment 10.2 Payment by Employees via Purchasing Cards –

CEO Credit Card

No.	Date	Transaction Description	Description	Job description	Debit Amount
CEO20250804-01	26/06/2025	Refund on 1 nights accommodation QT Hotel Canberra ALGA Conference	Accommodation	Travelling and Accomodation GEN	-\$ 234.00
CEO20250804-02	26/06/2025	Refund on 1 nights accommodation QT Hotel Canberra ALGA Conference	Accommodation	Travelling and Accomodation GEN	-\$ 242.59
CEO20250804-03	27/06/2025	Perth Airport Parking	Parking	Travelling and Accomodation GEN	\$ 100.43
CEO20250804-04	1/07/2025	Qantas Flight - Adel to Perth return 2-3 July for CEO	Flights	Travelling and Accomodation GEN	\$ 1,170.63
CEO20250804-05	1/07/2025	Qantas Flight Adel - alice Springs 7/7/25 for BMO	Flights	Travelling and Accomodation GEN	\$ 189.03
CEO20250804-06	1/07/2025	Qantas flight - change fee 7/7/25 for BMO	Flights	Travelling and Accomodation GEN	\$ 99.00
CEO20250804-07	2/07/2025	Uber 2/7/25 CEO	Travel	Travelling and Accomodation GEN	\$ 19.23
CEO20250804-08	3/07/2025	Parking	Travel	Travelling and Accomodation GEN	\$ 3.97
CEO20250804-09	2/07/2025	Novotel Perth Langley - CEO Accommodation	Accommodation	Travelling and Accomodation GEN	\$ 228.15
CEO20250804-10	3/07/2025	Qantas flight 20/7/25 Adel to Perth for EO	Flights	Travelling and Accomodation GEN	\$ 418.83
CEO20250804-11	4/07/2025	Uber 3/7/25	Travel	Travelling and Accomodation GEN	\$ 32.95
CEO20250804-12	3/07/2025	Mercure Alice Springs - M Toska 7/7/25	Accommodation	Travelling and Accomodation GEN	\$ 238.26
CEO20250804-13	3/07/2025	Novotel Perth Langley - refund	Accommodation	Travelling and Accomodation GEN	-\$ 12.17
CEO20250804-14	4/07/2025	Qantas flight Adel-Perth 20/7/25 for CEO	Flights	Travelling and Accomodation GEN	\$ 418.83
CEO20250804-15	4/07/2025	Qantas flight Adel = Perth 20/7/25 for Finance	Flights	Travelling and Accomodation GEN	\$ 418.83
CEO20250804-16	15/07/2025	Qantas flight Alice Springs to Adelaide 1/8/25 for CEO	Flights	Travelling and Accomodation GEN	\$ 551.73
CEO20250804-17	17/07/2025	Starlink Internet	Subscription	Information Technology / Management GEN	\$ 696.00
CEO20250804-18	17/07/2025	Perth Airport Parking	Travel	Travelling and Accomodation GEN	\$ 80.14
CEO20250804-19	17/07/2025	Qantas flight - Perth to Adel - 26/7/25 for EO	Flights	Travelling and Accomodation GEN	\$ 432.24
CEO20250804-20	18/07/2025	Qantas flight - Adel to Perth 5/4/25 for CEO	Flights	Travelling and Accomodation GEN	\$ 381.60
CEO20250804-21	20/07/2025	Uber	Travel	Travelling and Accomodation GEN	\$ 25.64
CEO20250804-22	22/07/2025	Starlink Internet	Subscription	Information Technology / Management GEN	\$ 529.00
CEO20250804-23	23/07/2025	Qantas change of flight difference 5/8/25 CEO	Flights	Travelling and Accomodation GEN	\$ 50.34
CEO20250804-24	23/07/2025	Qantas change of flight fee 5/8/25 CEO	Flights	Travelling and Accomodation GEN	\$ 99.00
CEO20250804-25	24/07/2025	Qantas flight	Flights	Travelling and Accomodation GEN	\$ 629.25
CEO202401111-26	27/10/2024	CARD FEE		Bank Charges GEN	\$ 10.00

Total \$ 6,334.32

Council Resolution Tracker						
Shire of Ngaanyatjaraku						
Resolution Reference	Resolution	Entry Date	Completion Date	Officer	Action	Resolution Status
9.1.30072025	That the minutes of the Ordinary Council Meeting held on 18 June 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete
10.1.30072025	That Council note the Council Investment Register detailing investment activity for June 2025 (Attachment 10.1).	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete
10.2.30072025	That the Council received the listing of payment made by authorised employees using transaction cards for the period of 28 May to 29 June 2025, \$12,949.79. (Attachment 10.2)	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete
10.3.30072025	That Council receive the Chief Executive Officers Report for 18 June – 28 July 2025.	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete
10.4.30072025	That Council receive the Council Resolution Register for June 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 (Attachment 10.4)	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete
10.5.30072025	1. Notes the updated Council Election Caretaker Policy (attachment 10.5).	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete
	2. Adopts the Council Election Caretaker Period policy 1.16.					
10.6.30072025	That Council: 1. Adopts the updated 2.1 Procurement Policy as presented in Attachment 10.6 2. Notes that the policy will be published on the Shire's website and communicated to all staff responsible for procurement activities.	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete
10.7.30072025	That Council: 1. Adopts the revised Policy 2.10 – Cash Reserves as presented in Attachment 10.7 2. Notes that the policy will be published on the Shire's website and communicated to all staff responsible for procurement activities.	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete
10.8.30072025	That Council endorses the Shire's supporting role in the reopening of the Kapi Café, working alongside the Ngaanyatjarra Council and the Education Department to enable youth training, employment pathways and community engagement	30-Jul-2025	30-Jul-2025	D.mosel	No further action required	Complete
10.9.30072025	That Council: 1. Adopt the 2025-2026 Schedule of Fees and Charges, and 2. Authorise the Chief Executive Officer to provide local public notice of the 2025-2026 Schedule of Fees and Charges which are to be imposed from 01 July 2025.	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete
10.10.1.30072025	For the purposes of yielding the deficiency (100%) disclosed by the proposed Municipal Fund Budget and pursuant to section 6.34 of the Local Government Act 1995, Council imposes the following general and minimum rates of Unimproved Values: UV Mining \$0.216075 cents in the dollar (\$) General Minimum \$284.00 per rateable property	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete

10.10.2.30072025	Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council offers the following options for the payment of rates by instalments: Option 1 (Full Payment) Full amount of rates and charges including arrears, to be paid on or before 04 October 2025 or 35 days after the date of service appearing on the rate notice whichever is the later. Option 2 (Two Instalments) First instalment to be made on or before 04 October 2025 or 35 days after the date of service appearing on the rate notice whichever is the later and including all arrears and half the current rates and service charges; and Second instalment to be made on or before 03 December 2025 or the first business day two months from the due date of the first instalment appearing on the rate notice, whichever is the later. Option 3 (Four Instalments) First instalment to be made on or before 04 October 2025 or 35 days after the date of service appearing on the rate notice, whichever is the later and including all arrears and one quarter of the current rates and service charges; Second instalment to be made on or before 03 December 2025 or the first business day two months from the due date of the first instalment on the rate notice, whichever is the later; Third instalment to be made on or before 03 February 2026 or the first business day two months from the due date of the second instalment appearing on the rate notice, whichever is the later; and Fourth instalment to be made on or before 04 April 2026 or the first business day two months from the due date of the third instalment appearing on the rate notice, whichever is the later.	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete
10.10.3.30072025	That Council, in accordance with Section 67 of the Waste Avoidance and Recovery Act 2027, impose the following receptacle charge for 2025-2026: - Domestic Rubbish removal \$402.70 (GST free) per bin; and - Commercial rubbish removal \$1527.60 (GST free) per service.	30-Jul-2025	30-Jul-2025	D,Mosel	No further action required	Complete
10.10.4.30072025	That Council, in accordance with section 6.16 of the Local Government Act 1995, adopt attachment 10.9 Schedule of fees and charges as presented in the Budget for the year ending 30 June 2026.	30-Jul-2025	30-Jul-2025	D.Mosel	No further action required	Complete
10.10.5.30072025	That Council, in accordance with section 6.2 of the Local Government Act 1995, adopt Attachment 10.10 Annual Budget for the year ended 30 June 2026.	30-Jul-2025	30-Jul-2025	D.Mosel	No Further action required	Complete
10.10.6.30072025	That Council, in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulation 1996, adopts the following materiality thresholds: Condition: Variance exceeding 10% or \$20,000 whichever is greater. Action Must report (note: Management discretion may be used on reporting Actual Variances less than 10% or \$20,000.)	30-Jul-25	30-Jul-2025	D.Mosel	No further action required	Complete

10.10.7.300720205	That Council adopt the following Councillor Allowances for the 2025-2026 period: In accordance with Section 5.98(1) and (2A) of the Local Government Act 1995, Local Government (Administration) Regulation 30(3A) and Part 6.2 and 6.3 of the Local Government CEO and EM Determination 2024 pursuant to Section 7(B) of the Salaries and Allowance Act, Councillor meeting attendance fees be set at \$270 per Council meeting, and \$135 per Committee or other prescribed meeting. In accordance with Section 5.98(1) and (2A) of the Local Government Act 1995, Local Government (Administration) Regulation 30(3A) and Part 6.2 and 6.3 of the Local Government CEO and EM Determination 2024 pursuant to Section 7(B) of the Salaries and Allowances Act, Shire President meeting attendance fees be set at \$550 per Council meeting, and \$135 per Committee or other prescribed meeting. In accordance with Sections 5.98(5) and 5.98A(1) of the Local Government Act 1995, Local Government (Administration) Regulation 33, and Part 7.2 of the Local Government CEO and EM Determination 2024 pursuant to section 7B of the Salaries and Allowances Act, the annual allowance for the Shire President is set at \$8,400. In accordance with Sections 5.98A(1) of the Local Government Act 1995, Local Government (Administration) Regulation 33A and Part 7.3 of the Local Government CEO and EM Determination 2024 pursuant to Section 7B of the Salaries and Allowance Act, the annual allowance for the Deputy Shire President is set at \$2,100. In accordance with Section 5.98(2), (3), and (4) of the Local Government Act 1995, Local Government (Administration) Regulation 31(1)(b) and Part 8.2(5) of the Local Government CEO and EM Determination 2021,	30 July 2025	30-Jul-2025	D.Mosel	No further action required	Complete
11.1.30072025	That Council receive the Operational Services Action Report for June 2025	30-Jul-2025		D.Mosel	No further action required	Complete
12.1.30072025	That the Council received the month payment listing for June 2025 payments of \$264,332.74. (Attachment 12.1)	30-Jul-2025		D.Mosel	No further action required	Complete
13.1.30072025	That Council authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 104A Warburton for a further 12 months, and to be reviewed in July 2026.	30-Jul-2025		D.Mosel	Report to Council in July 2026	Review July 2026



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Council Policy

Policy 2.11 – Corporate Purchasing Cards

Table of Contents

Corporate Purchasing Cards.....	3
Introduction	3
Purpose	3
Objective	3
Scope	3
Policy Statement.....	3
Relevant Legislation	5
Misuse of Corporate Purchasing Cards.....	5
Policy History	5
Amendments to this Policy	5
History	5
Previous Policy	5



Council Policy 2.11 – Corporate Purchasing Cards

Corporate Purchasing Cards

Introduction

Corporate purchasing cards are a valuable tool to streamline low-value, high-volume transactions and reduce administrative burden. When managed effectively, they contribute to operational efficiency while maintaining accountability and transparency in the use of public funds. This policy sets the governance framework for their use within the Shire of Ngaanyatjarraku.

Purpose

To define Council's position on the use of corporate purchasing cards and ensure that their use supports good governance, strong financial controls, and transparent reporting practices.

Objective

To establish a high-level policy framework that:

- Enables the efficient use of corporate purchasing cards for authorised Shire expenditure
- Promotes risk-aware decision-making and expenditure control
- Ensures oversight and compliance with legislative and audit requirements
- Limits overall organisational exposure through the setting of card limits and responsibilities

Scope

This policy applies to corporate purchasing cards and cardholders. A Corporate Purchasing Card is defined as any payment card issued by the Shire of Ngaanyatjarraku to authorised employees for business related purchases. A corporate purchasing card includes, but is not limited to corporate credit cards, fuel and store cards (where applicable).

Policy Statement

The Shire of Ngaanyatjarraku supports the controlled use of corporate purchasing cards as an efficient method for conducting approved Shire business transactions.

Corporate purchasing cards are to be used strictly in accordance with:

- The *Local Government Act 1995* and relevant subsidiary legislation
- The Shire's adopted financial management and procurement frameworks
- Delegations and responsibilities approved by Council and/or the CEO
- Policies and procedures authorised by the CEO

Council Responsibilities

Council will:

- Determine and adopt policy principles governing corporate purchasing card use
- Receive monthly reports on card transactions in accordance with *Financial Management Regulation 13A*
- Review this policy at least every two years or as required
- Via the Shire President, approve the issue and credit limit of the CEO's corporate purchasing card(s)
- Set the **maximum aggregate limit for all corporate purchasing cards at \$30,000**, in line with prudent financial management and risk control

CEO Responsibilities

The CEO is responsible for:

- Implementing and maintaining administrative policies and procedures for the effective oversight, issuance, use, and reconciliation of corporate purchasing cards
- Ensuring all cardholders receive appropriate training and adhere to strict accountability requirements
- Managing cardholder limits and use within the aggregate cap set by Council
- Conducting periodic reviews of cardholder activity to ensure alignment with policy and risk controls
- Reporting to Council on purchasing card activity as required by legislation and policy

Risk Management and Internal Control

Council recognises that purchasing cards represent a potential risk exposure if not properly controlled. To mitigate this:

- Cards are to be issued on a needs basis and limited to approved officers
- Use is restricted to approved business transactions only
- Expenditure must comply with approved budgets and procurement thresholds
- Monthly reporting to Council provide transparency and oversight
- The **total aggregate limit of \$30,000** is a control mechanism to contain risk exposure across the organisation

Relevant Legislation

The following provisions of the *Local Government Act 1995* (the Act) and associated regulations impact on the use and control of corporate credit cards:

- Section 2.7(2)(a) and (b) of the Act requires the council to oversee the allocation of the local government's finances and resources and to determine the policies of the local government.
- Section 6.5(a) of the Act requires the CEO to ensure that proper accounts and records of the transactions and affairs of the local government are kept in accordance with regulations.
- *Local Government (Financial Management) Regulations 1996* 11(1)(a) requires local governments to develop procedures for the authorisation and payment of accounts to ensure that there is effective security and appropriate authorisations in place for the use of corporate purchasing cards.
- *Local Government (Financial Management) Regulations 1996* 13A requires local governments where an employee has been authorised to use a corporate purchasing card, that a list of payments made using the card be prepared each month and presented to council at the next ordinary meeting of the council. Details required to be provided in the report are prescribed.

Misuse of Corporate Purchasing Cards

Misuse of corporate purchasing cards may lead to disciplinary action being instituted under the relevant terms and conditions of the offending cardholder's employment contract and may lead to the matter being reported in accordance with Part 3 of the *Corruption, Crime and Misconduct Act 2003*.

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

History

Policy adopted: unknown

Policy amended: 26 April 2023

Policy reviewed: 28 June 2023

Policy reviewed and amended: XX August 2025

Previous Policy

Policy 2.8



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Council Policy

Policy 3.6 – Expenses

Table of Contents

Policy Objective 3

Policy Statement 3

Policy History 3

 Amendments to this Policy..... 3

 History 3

 Previous Policy 3



Council Policy 3.6 – Expenses

Policy Objective

To ensure staff are reimbursed for reasonable expenses that are authorised to be incurred while performing the functions of their position.

Policy Statement

If staff -

- a) incur reasonable expenses that have been authorised while performing their functions of their position; and
- b) provide the CEO (or, in the case of the CEO, provide the Council) with documentary evidence of the expenses,

the Shire must reimburse staff for those expenses.

The Shire may provide staff with a corporate credit card and, if the Shire does so, staff must-

- a) use the credit card only for the payment of reasonable expenses properly incurred in performing their functions (excluding any items related to the Daily travelling allowance);
- b) give the CEO (and, in the case of the CEO, give the Council), documentary evidence of any charged expenses; and
- c) reimburse the Shire for any charged expenses that were not properly incurred in performing their functions.

Daily travelling allowance

In lieu of reimbursement for travelling and associated expenses, the Shire may pay staff, while travelling on Shire business, the taxable daily travelling allowance that is specified in the Chief Executive Officer Procedures.

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

History

Policy adopted: 28 June 2023

Previous Policy

N/A

10.2 Proposal for the Appointment of a Shared Regional Independent Chair for Audit, Risk, and Improvement Committees (ARICs) Across GVROC Member Councils

Reporting Officers: Mal Cullen, GVROC Chair
Andrew Mann, GVROC Executive Officer

Disclosure of Interest: No interest to disclose

Date: 31 May 2025

Attachments: [Local Government Amendment Act 2024](#)

Background:

In alignment with the *Local Government Amendment Act 2024*, which mandates that an independent person outside of the Council and Local Government chair its Audit, Risk, and Improvement Committees (ARICs), a suggestion has been proposed that all nine LGAs in the Goldfields Esperance Region could under the GVROC join and appoint a single shared, qualified professional to serve as the independent chair for the ARICs of all nine member councils.

Given the vast geographical expanse and the shared challenges, the GVROC councils face, a unified approach to appointing a shared independent ARIC chair should be both practical and beneficial.

If endorsed by the GVROC this collaborative approach could reduce costs to each LGA, create synergies, ensure compliance with the legislative requirements, enhance governance standards, and optimise regional resource utilisation.

Legislative Compliance

The *Local Government Amendment Act 2024* stipulates that:

- Each local government must establish an ARIC.
- The ARIC must be chaired by an independent person who is neither a council member nor an employee of the local government.
- Under [Section 87 Part 2 Clause 7.1CB](#). Two or more local governments may have shared audit, risk and improvement committee
(1) Two or more local governments may agree to establish a single committee to be the audit, risk and improvement committee of each of their councils (a shared committee).

By appointing a single shared independent chair across all member councils, GVROC ensures uniform compliance with these requirements.

Benefits of a Shared Regional Appointment

- **Consistency in Oversight:** A single chair ensures uniform application of audit and risk management practices across all councils.
- **Resource Efficiency:** Pooling resources reduces individual council expenditures related to recruitment, training, and remuneration.
- **Enhanced Expertise:** A professional chair brings specialised knowledge, improving the quality of oversight and recommendations.
- **Improved Collaboration:** Shared leadership fosters inter-council communication and the sharing of best practices.

Proposed Selection Criteria for a Shared Independent Chair

- **Professional Qualifications:** Membership in a recognised professional body (e.g., CPA Australia, Chartered Accountants Australia and New Zealand).
- **Experience:** Demonstrated experience in audit, risk management, or governance roles, preferably within the public sector.
- **Independence:** No current or recent (within the past two years) employment or elected positions within any GVROC member council.
- **Skills:** Strong analytical, communication, and leadership skills.

Proposed Implementation Plan

1. **Approval:** GVROC to endorse the proposal and allocate necessary resources.
2. **Recruitment:**
 - Develop a detailed position description and selection criteria.
 - Advertise the position through appropriate channels.
3. **Selection:**
 - Establish a selection panel comprising representatives from member councils.
 - Conduct interviews and reference checks.
4. **Appointment:**
 - Formalise the appointment through a contract outlining roles, responsibilities, remuneration, and term.
5. **Orientation:**
 - Provide the appointed chair with an overview of GVROC operations and individual council contexts.

Financial Considerations

The costs associated with the appointment, including remuneration, travel, and administrative support, will be shared among those member councils wanting to share the appointment of an independent chair based on an agreed-upon formula, considering factors such as council size and budget.

Officer Comment:

Appointing a single, qualified independent chair for the ARICs across those GVROC member councils that wish to join could be a strategic move that ensures legislative compliance, promotes consistency in governance, and optimises resource utilisation.

This collaborative approach reflects GVROC's commitment to excellence in local government operations.

It is recommended that each GVROC LGA take this opportunity back to its own Council and consider if it would like to proceed to establish a single qualified independent chair for the ARICs across the GVROC member councils.

Once a decision is made by each GVROC LGA Council then these individual decisions can be brought back for discussion at the next GVROC meeting in July 2025, with a recommendation on whether to support and endorse proceeding with a shared independent ARIC regional chair.

Consultation: GVROC Deputy Chair, GVROC CEO Group Chair

Financial Implications: TBC

Strategic Implications: Improved Governance and Accountability

RECOMMENDATION:

That the GVROC:

1. Support the proposal for the Appointment of a Shared Regional Independent Chair for Audit, Risk, and Improvement Committees (ARICs) Across GVROC Member Councils.
2. Request that each GVROC LGA take this proposal to their individual Councils for consideration and to make a decision on whether they would support this proposal and report this back to the GVROC Executive Officer for inclusion and discussion at the next GVROC meeting in July 2025.
3. Request the GVROC Executive Officer to provide a report back at the next GVROC meeting in July 2025 on each Councils decision, with a recommendation for the GVROC on whether to proceed with the proposal or not.

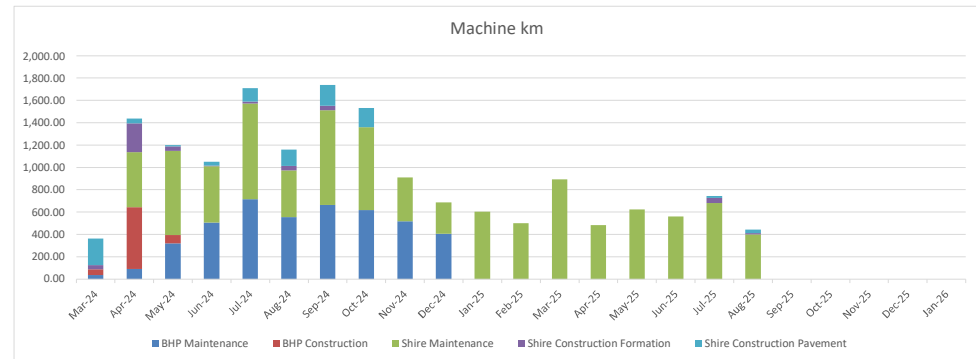
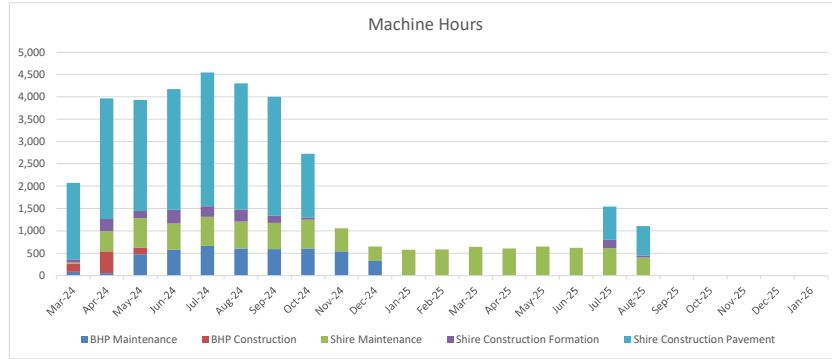
RESOLUTION: **Moved: Cr Patrick Hill, Shire of Laverton**
Seconded: Cr Laurene Bonza, Shire of Dundas

Carried

Operations Report – Date JULY 2025

Status	Subject	Action Taken
Ongoing	Compliance	Completed Test and Tag. Action:
Ongoing	Fleet and Vehicle Management	Vehicles Serviced: John Deere tractor has been transported to pickles auction. Clutch has been replaced in garbage truck New Fleet/Vehicles: Other: Action: 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	General Building Maintenance Office: • General yard maintenance. • Secured roofing iron on roof. (ongoing) • Assessed toilet malfunction, I need to attend bunnings to assess the in-wall cistern. Need to replace taps and waste gates. (ordered) • Repaired water leak at shire office 152 Motel Street, Warburton: • Gardening and yard Maintenance. Ongoing Work: Collect order from truck shed. Action: Operations team to continue to undertake yard and building maintenance as required.
Ongoing	Roads	Construction Works - Breakaway Earthmoving Maintenance Works - Breakaway Earthmoving • As per report attached
Ongoing	Warburton Waste Management	Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed. • Delivered bins to community members. • Painted sign on truck. • Non-Commercial waste collection scheduled every Saturday. 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. Action: Operations team to continue waste collection and disposal

Shire of Ngaanyatjaraku
Road Maintenance & Construction Monthly Performance
Report Date: August 17 2025



		Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Total
BHP Maintenance	Hours	79	56	473	578	659	601	589	604	536	328	0	0	0	0	0	0	0	0	0	0	0	0	0	4,503
	Kilometres	36.99	91.00	321.58	505.50	714.50	554.00	663.00	619.00	519.00	405.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,430
BHP Construction	Hours	189	487	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	830
	Kilometres	52.39	553.16	74.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	680
Shire Maintenance	Hours	22	447	658	585	651	603	585	643	517	317	576	582	638	607	644	621	608	401	0	0	0	0	0	9,705
	Kilometres	0.00	492.00	753.00	504.00	856.50	419.00	847.50	739.07	389.84	281.12	604.83	499.44	891.65	482.60	623.00	561.44	680.00	400.22	0.00	0.00	0.00	0.00	0.00	10,025
Shire Construction Formation	Hours	73	273	154	308	242	271	159	55	0	0	0	0	0	0	0	0	187	46	0	0	0	0	0	1,768
	Kilometres	35.20	258.49	40.43	7.43	18.05	39.69	40.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.70	10.72	0.00	0.00	0.00	0.00	0.00	497
Shire Construction Pavement	Hours	1,706	2,703	2,491	2,700	2,994	2,827	2,663	1,424	0	0	0	0	0	0	0	0	748	659	0	0	0	0	0	20,915
	Kilometres	239.39	42.41	11.06	33.41	118.33	147.20	186.68	173.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.70	32.84	0.00	0.00	0.00	0.00	0.00	1,002
Total Hours		2,069	3,966	3,930	4,171	4,546	4,302	3,996	2,726	1,053	645	576	582	638	607	644	621	1,543	1,106	0	0	0	0	0	37,721
Total km		363.97	1,437.06	1,200.07	1,050.34	1,707.38	1,159.89	1,737.98	1,531.47	908.84	686.12	604.83	499.44	891.65	482.60	623.00	561.44	743.40	443.78	0.00	0.00	0.00	0.00	0.00	16,633

List of Accounts Due & Submitted to CommitteeDUMMY rdAccountList

Chq/EFT	Date	Name	Description	Amount	Type
EFT5978	03/07/2025	Focus Networks	1x 6-Way Power Board for IT Rack Jackson Power Board 6 Way	- 95.70	CSH
INV-11330G	16/06/2025	Focus Networks	1x 6-Way Power Board for IT Rack Jackson Power Board 6 Way	95.70	INV
EFT5979	03/07/2025	Bob Waddell & Associates Pty Ltd	Rates services to 22/06/2025 9.25 hr	- 1,804.00	CSH
4594	16/06/2025	Bob Waddell & Associates Pty Ltd	Rates services to 15/06/2025 1hr	176.00	INV
4609	23/06/2025	Bob Waddell & Associates Pty Ltd	Rates services to 22/06/2025 9.25 hr	1,628.00	INV
EFT5980	03/07/2025	Ingot Hotel	Accommodation for T Baldock 22/06/2025 1 night	- 160.00	CSH
8816	23/06/2025	Ingot Hotel	Accommodation for T Baldock 22/06/2025 1 night	160.00	INV
EFT5981	03/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 18/06/2025 - 24/06/2025	- 46,210.68	CSH
38177	24/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 18/06/2025 - 24/06/2025	46,210.68	INV
EFT5982	03/07/2025	Halsall & Associates	Consulting Building advice 19/06/2025 - 20/06/2025	- 220.00	CSH
13760	20/06/2025	Halsall & Associates	Consulting Building advice 19/06/2025 - 20/06/2025	220.00	INV
EFT5983	03/07/2025	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY	Broadcasting/retransmission license fees for Warburton and	- 470.00	CSH
504240128	26/05/2025	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY	Broadcasting/retransmission license fees for Warburton and	470.00	INV
EFT5984	03/07/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES	Remove and reinstall damaged colourbond fencing Lot 11A	- 8,069.42	CSH
38177	17/06/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES	Remove and reinstall damaged colourbond fencing Lot 11A	8,069.42	INV
EFT5985	11/07/2025	NATS	Supply and deliver 2 x hydraulic hoses for the bobcat auger	- 511.72	CSH
P69192SN	27/06/2025	NATS	Supply and deliver 2 x hydraulic hoses for the bobcat auger	511.72	INV
EFT5986	11/07/2025	Focus Networks	AU Domain and DNS Hosting (2 Yr)	- 291.50	CSH
INV-11359G	25/06/2025	Focus Networks	AU Domain and DNS Hosting (2 Yr)	291.50	INV
EFT5987	11/07/2025	Market Creations Agency	CouncilConnect Hosting & Subscription 2025/2026	- 13,827.00	CSH
IW73-1	01/07/2025	Market Creations Agency	CouncilConnect Hosting & Subscription 2025/2026	13,827.00	INV
EFT5988	11/07/2025	NGAANYATJARRA Services (ELEC a/c)	Electricity Supply 01/05/2025 - 30/06/2025	- 4,425.50	CSH
202507/22993	01/07/2025	NGAANYATJARRA Services (ELEC a/c)	Electricity Supply 01/05/2025 - 30/06/2025	4,425.50	INV
EFT5989	11/07/2025	Bob Waddell & Associates Pty Ltd	Rates Services WE 06/07/2025 (EOY Preparation and Complete)	- 1,320.00	CSH
4619	30/06/2025	Bob Waddell & Associates Pty Ltd	Rating Services WE 29/06/2025	88.00	INV
4632	07/07/2025	Bob Waddell & Associates Pty Ltd	Rates Services WE 06/07/2025 (EOY Preparation and Complete)	1,232.00	INV
EFT5990	11/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 02/07/2025 - 08/07/2025	- 83,240.42	CSH
0002948	30/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 25/06/2025 - 01/07/2025	4,590.47	INV
0002947	30/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 25/06/2025 - 01/07/2025	6,732.68	INV
0002945	30/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 25/06/2025 - 01/07/2025	22,340.25	INV
0002946	01/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 01/07/2025	6,732.68	INV
0002949	08/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 02/07/2025 - 08/07/2025	6,732.68	INV
0002950	08/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 02/07/2025 - 08/07/2025	36,111.66	INV
EFT5991	11/07/2025	UHY HAINES NORTON	Daily Operational Financial Support (to 30/06/2025)	- 16,247.00	CSH
34630	30/06/2025	UHY HAINES NORTON	Daily Operational Financial Support (to 30/06/2025)	16,247.00	INV
EFT5992	11/07/2025	MCLEODS LAWYERS PTY LTD	Employment Advice 2023	- 1,207.80	CSH
145953	27/06/2025	MCLEODS LAWYERS PTY LTD	Employment Advice 2023	1,207.80	INV
EFT5993	11/07/2025	Source Business Partners	Financial Services Creditors and General function 23/06/2025 -	- 18,481.94	CSH
INV-0154	23/06/2025	Source Business Partners	Financial Services - General and Creditors function 09/06/2025 -	7,905.48	INV
INV-0166	07/07/2025	Source Business Partners	Financial Services Creditors and General function 23/06/2025 -	10,576.46	INV
EFT5994	11/07/2025	Seek Limited	Advertising position Building/property maintenance officer	- 379.50	CSH
701291759	03/07/2025	Seek Limited	Advertising position Building/property maintenance officer	379.50	INV
EFT5995	11/07/2025	IT VISION	IT Vision Annual Subscription 01/07/2025 - 30/06/2025	- 34,545.74	CSH
INITV042300	22/05/2025	IT VISION	IT Vision Annual Subscription 01/07/2025 - 30/06/2025	34,545.74	INV
EFT5997	11/07/2025	OUTBACK HIGHWAY DEVELOPMENT COUNCIL INC.	OHDC Inc Membership - Alliance of Councils 2025/26	- 33,000.00	CSH
INV-0152	07/07/2025	OUTBACK HIGHWAY DEVELOPMENT COUNCIL INC.	OHDC Inc Membership - Alliance of Councils 2025/26	33,000.00	INV
EFT5998	24/07/2025	NATS	Various property maintenance supplies - supplied from Bunnings	- 1,315.73	CSH
P69149SN	27/06/2025	NATS	Various property maintenance supplies - supplied from Bunnings	1,315.73	INV
EFT5999	24/07/2025	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE (LHAAC)	Analytical services 2025/2026	- 534.28	CSH
MA2025-094	09/07/2025	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE (LHAAC)	Analytical services 2025/2026	534.28	INV
EFT6000	24/07/2025	Focus Networks	Strategic IT Plan document creation - final balance payment	- 5,153.50	CSH
MPSD-14915	07/07/2025	Focus Networks	Agreement Monthly MPS Devices July 2025	1,952.50	INV
INV-11067GB	09/07/2025	Focus Networks	Strategic IT Plan document creation - final balance payment	3,201.00	INV
EFT6001	24/07/2025	Local Government Professionals Australia WA	Bronze Local Government Subscription 2025/2026	- 660.00	CSH
34479	01/07/2025	Local Government Professionals Australia WA	Bronze Local Government Subscription 2025/2026	660.00	INV
EFT6002	24/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 09/07/2025 - 15/07/2025	- 77,142.23	CSH
0002952	15/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 09/07/2025 - 15/07/2025	45,292.59	INV
0002953	15/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 09/07/2025 - 11/07/2025	1,836.19	INV
0002954	15/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 13/07/2025 - 15/07/2025	30,013.45	INV
EFT6003	24/07/2025	MICHELLE BLACKHURST CONSULTANCY	Consultancy Fees 2hrs - Disability Access and Inclusion	- 198.00	CSH
06/25	14/07/2025	MICHELLE BLACKHURST CONSULTANCY	Consultancy Fees 2hrs - Disability Access and Inclusion	198.00	INV
EFT6004	24/07/2025	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payment 197712,197715,197714,197716	- 193.40	CSH
197712-197716	30/06/2025	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payment 197712,197715,197714,197716	193.40	INV
EFT6005	24/07/2025	CHARTAIR PTY LTD	Travel for M Toska, Saturday 01/07/2025, Booking # 4119308	- 368.00	CSH
620945	08/07/2025	CHARTAIR PTY LTD	Travel for M Toska, Saturday 01/07/2025, Booking # 4119308	368.00	INV
EFT6006	24/07/2025	LGIS BROKING - JLT RISK SOLUTIONS PTY LTD	Marine Cargo insurance renewal for 2025/2026	- 346.50	CSH
062-218231	07/07/2025	LGIS BROKING - JLT RISK SOLUTIONS PTY LTD	Marine Cargo insurance renewal for 2025/2026	346.50	INV
EFT6007	30/07/2025	DAMIAN MCLEAN	OCM fee for 30/07/2025	- 550.00	CSH
OCM JULY 2025	30/07/2025	DAMIAN MCLEAN	OCM fee for 30/07/2025	550.00	INV

EFT6008	30/07/2025	Julie Porter	OCM fee for 30/07/2025	-	270.00	CSH
OCM JULY 2025	30/07/2025	Julie Porter	OCM fee for 30/07/2025	270.00		INV
EFT6009	30/07/2025	Preston Neil Thomas (SNR)	OCM fee for 30/07/2025	-	270.00	CSH
OCM JULY 2025	30/07/2025	Preston Neil Thomas (SNR)	OCM fee for 30/07/2025	270.00		INV
EFT6010	30/07/2025	DEBRA FRAZER	OCM fee for 30/07/2025	-	270.00	CSH
OCM JULY 2025	30/07/2025	DEBRA FRAZER	OCM fee for 30/07/2025	270.00		INV
EFT6011	31/07/2025	NATS	Supply and deliver 100 delineators	-	10,120.20	CSH
P67514SN	02/05/2025	NATS	Supply and deliver 4x 265/70/17 Cooper discovery AT3 tyres	1,943.14		INV
P67444SN	02/05/2025	NATS	Supply and deliver goods from Bunnings - various hardware	1,503.98		INV
P68706SN	13/06/2025	NATS	Supply and deliver Dulux brushes and rollers	177.84		INV
P68672SN	13/06/2025	NATS	Supply and deliver LG LG86NANO Smart TV and trolley	2,854.80		INV
P68661SN	13/06/2025	NATS	Supply and deliver 100 delineators	3,313.20		INV
P69138SN	27/06/2025	NATS	Supply and deliver goods from Bunnings - various hardware and	277.24		INV
P69117SN	27/06/2025	NATS	Delivery only - 6 way powerboard to Shire Office	50.00		INV
EFT6012	31/07/2025	Ingot Hotel	Accommodation M Roberts 20/07/2025 Confirmation no.	-	800.00	CSH
9821	20/07/2025	Ingot Hotel	Accommodation M Roberts 20/07/2025 Confirmation no.	160.00		INV
9834	20/07/2025	Ingot Hotel	Accommodation J Thompson 20/07/2025 Confirmation no.	160.00		INV
9819	20/07/2025	Ingot Hotel	Accommodation D Mosel 20/07/2025 Confirmation no.	160.00		INV
10057	25/07/2025	Ingot Hotel	Accommodation M Roberts 20/07/2025 Confirmation no.	160.00		INV
10062	25/07/2025	Ingot Hotel	Accommodation J Thompson 25/07/2025 Confirmation no.	160.00		INV
EFT6013	31/07/2025	Local Government Professionals Australia WA	2025 - 2026 Full Membership dues - D Mosel	-	560.00	CSH
34999	01/07/2025	Local Government Professionals Australia WA	2025 - 2026 Full Membership dues - D Mosel	560.00		INV
EFT6014	31/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 16/07/2025 - 22/07/2025	-	150,691.99	CSH
0002957	22/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 16/07/2025 - 22/07/2025	107,847.65		INV
0002958	22/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 22/07/2025	3,060.31		INV
0002959	22/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 16/07/2025	5,814.59		INV
0002961	22/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 21/07/2025	1,224.12		INV
0002960	22/07/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 17/07/2025 - 22/07/2025	32,745.32		INV
EFT6015	31/07/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms June 2025	-	302.17	CSH
00115993	30/06/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms June 2025	302.17		INV
EFT6016	31/07/2025	MODELVE PTY LTD	Roads review and valuations	-	6,468.00	CSH
INV-0380	10/07/2025	MODELVE PTY LTD	Roads review and valuations	6,468.00		INV
EFT6017	31/07/2025	Mirlirrjarra Arts	Artwork purchases various	-	1,550.00	CSH
026	18/07/2025	Mirlirrjarra Arts	Artwork purchases various	1,550.00		INV
EFT6018	31/07/2025	Phillip O'Loughlin	Staff Reimbursement 24/06/2025 - 27/06/2025	-	535.20	CSH
PO270625	27/06/2025	Phillip O'Loughlin	Staff Reimbursement 24/06/2025 - 27/06/2025	535.20		INV
EFT6019	31/07/2025	Capital Print Solutions Pty Ltd ATF J. Nayna Family Trust	Supply and deliver Sharp black toner	-	967.51	CSH
00012948	21/05/2025	Capital Print Solutions Pty Ltd ATF J. Nayna Family Trust	Supply and deliver Sharp black toner	967.51		INV
EFT6020	31/07/2025	LGIS	Insurance Renewal various 2025/2026 - 1st Instalment	-	105,192.50	CSH
100-161117-01	07/07/2025	LGIS	Insurance Renewal various 2025/2026 - 1st Instalment	105,192.50		INV
EFT6021	31/07/2025	PIVOTEL SATELLITE PTY LTD	Satellite phone charges 15/07/2025 to 14/08/2025	-	107.61	CSH
4042697	15/07/2025	PIVOTEL SATELLITE PTY LTD	Satellite phone charges 15/07/2025 to 14/08/2025	107.61		INV
9999	31/07/2025	Telstra Limited	Telstra mobile account 17/06/2025 to 16/07/2025	-	438.99	CSH
9900000085716	18/07/2025	Telstra Limited	Telstra mobile account 17/06/2025 to 16/07/2025	438.99		INV
DD3388.1	02/07/2025	Aware Super Future Saver	Payroll deductions	-	1,819.51	CSH
SUPER	02/07/2025	Aware Super Future Saver	Superannuation contributions	1,706.49		INV
DEDUCTION	02/07/2025	Aware Super Future Saver	Payroll deductions	113.02		INV
DD3388.2	02/07/2025	HOST PLUS	Payroll deductions	-	2,230.63	CSH
SUPER	02/07/2025	HOST PLUS	Superannuation contributions	1,730.63		INV
DEDUCTION	02/07/2025	HOST PLUS	Payroll deductions	500.00		INV
DD3388.3	02/07/2025	CBUS SUPERANNUATION	Superannuation contributions	-	409.48	CSH
SUPER	02/07/2025	CBUS SUPERANNUATION	Superannuation contributions	409.48		INV
DD3388.4	02/07/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	-	561.60	CSH
SUPER	02/07/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	561.60		INV
DD3403.1	30/07/2025	DEPT OF TRANSPORT	Shire fleet registration renewal 01/08/2025 - 31/07/2026	-	3,302.95	CSH
B9564-25/26	29/07/2025	DEPT OF TRANSPORT	Shire fleet registration renewal 01/08/2025 - 31/07/2026	3,302.95		INV
DD3405.1	22/07/2025	Navman Wireless Australia Pty Ltd	Monthly satellite service fees,TN3640 and SatComm 05/06/2025	-	771.54	CSH
93326519	05/06/2025	Navman Wireless Australia Pty Ltd	Monthly satellite service fees,TN3640 and SatComm 05/06/2025	771.54		INV
DD3409.1	16/07/2025	Aware Super Future Saver	Payroll deductions	-	1,304.71	CSH
SUPER	16/07/2025	Aware Super Future Saver	Superannuation contributions	1,191.69		INV
DEDUCTION	16/07/2025	Aware Super Future Saver	Payroll deductions	113.02		INV
DD3409.2	16/07/2025	HOST PLUS	Payroll deductions	-	2,231.74	CSH
SUPER	16/07/2025	HOST PLUS	Superannuation contributions	1,731.74		INV
DEDUCTION	16/07/2025	HOST PLUS	Payroll deductions	500.00		INV
DD3409.3	16/07/2025	CBUS SUPERANNUATION	Superannuation contributions	-	409.48	CSH
SUPER	16/07/2025	CBUS SUPERANNUATION	Superannuation contributions	409.48		INV
DD3409.4	16/07/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	-	561.60	CSH
SUPER	16/07/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	561.60		INV
DD3410.1	30/07/2025	Aware Super Future Saver	Payroll deductions	-	1,304.71	CSH
SUPER	30/07/2025	Aware Super Future Saver	Superannuation contributions	1,191.69		INV
DEDUCTION	30/07/2025	Aware Super Future Saver	Payroll deductions	113.02		INV

DD3410.2	30/07/2025	HOST PLUS	Payroll deductions	-	2,182.56	CSH
SUPER	30/07/2025	HOST PLUS	Superannuation contributions	1,682.56		INV
DEDUCTION	30/07/2025	HOST PLUS	Payroll deductions	500.00		INV
DD3410.3	30/07/2025	CBUS SUPERANNUATION	Superannuation contributions	-	409.48	CSH
SUPER	30/07/2025	CBUS SUPERANNUATION	Superannuation contributions	409.48		INV
DD3410.4	30/07/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	-	730.08	CSH
SUPER	30/07/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	730.08		INV
DD3412.1	01/07/2025	WESTPAC BANK		-	4,000.00	CSH
CEO CC 01.7.25	01/07/2025	WESTPAC BANK		4,000.00		INV
				651,743.80 - 651,743.80		

Note: 30th June indicative results - Unaudited

Shire of Ngaanyatjaraku

FINANCIAL REPORT

for the period from 01/07/24 to 30/06/25

Financial Report

for the period from 01/07/24 to 30/06/25

Contents	Page
Primary Financial Report	
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	7
Notes to and forming part of the financial report	8

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 30/06/25

		01/07/24 to 30/06/25	01/07/24 to 30/06/25	01/07/24 to 30/06/25 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	Note	YTD Actual \$	YTD Budget \$	\$	Variance \$	Variance %
Revenue						
Rates	13	489,127	488,640	488,640	487	0%
Grants, subsidies and contributions		8,981,552	5,456,556	5,456,556	3,524,996	65%
Fees and charges		459,426	321,130	321,130	138,296	43%
Interest revenue		418,084	309,250	309,250	108,834	35%
Other revenue		779,952	804,446	804,446	(24,494)	(3)%
Non-Operating Grants, Subsidies and Contributions		—	3,068,215	3,068,215	(3,068,215)	(100)%
Proceeds On Asset Disposal		—	135,000	135,000	(135,000)	(100)%
		<u>11,128,141</u>	<u>10,583,237</u>	<u>10,583,237</u>	<u>544,904</u>	<u>5%</u>
Expenses						
Employee costs		(1,319,121)	(1,261,048)	(1,261,048)	(58,073)	5%
Materials and contracts		(4,508,005)	(6,725,198)	(6,725,198)	2,217,193	(33)%
Utility charges		(24,876)	(30,200)	(30,200)	5,324	(18)%
Depreciation	7	(7,906,538)	(7,780,700)	(7,780,700)	(125,838)	2%
Insurance		(139,893)	(138,074)	(138,074)	(1,819)	1%
Other expenditure		(73,762)	(236,470)	(236,470)	162,708	(69)%
		<u>(13,972,195)</u>	<u>(16,171,691)</u>	<u>(16,171,691)</u>	<u>2,199,496</u>	<u>(14)%</u>
Operating result from continuing operations		<u>(2,844,054)</u>	<u>(5,588,454)</u>	<u>(5,588,454)</u>	<u>2,744,400</u>	<u>(49)%</u>
Capital grants, subsidies and contributions		1,203,120	1,203,120	1,203,120	—	0%
Profit on asset disposals		32,029	—	—	(32,029)	∞
		<u>1,235,149</u>	<u>1,203,120</u>	<u>1,203,120</u>	<u>32,029</u>	<u>3%</u>
Net result for the period		<u>(1,608,905)</u>	<u>(4,385,334)</u>	<u>(4,385,334)</u>	<u>2,776,429</u>	<u>(63)%</u>
Other comprehensive income for the period						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	10	—	—	—	—	∞
Total other comprehensive income for the period		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>∞</u>
Total comprehensive income for the period		<u>(1,608,905)</u>	<u>(4,385,334)</u>	<u>(4,385,334)</u>	<u>2,776,429</u>	<u>(63)%</u>

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

Statement of financial position

for the period from 01/07/24 to 30/06/25

		01/07/24 to 30/06/25 YTD Actual \$	2024 LY Actual \$	YTD Actual vs. LY Actual Variance \$	YTD Actual vs. LY Actual Variance %
	Note				
Assets					
Current assets					
Cash and cash equivalents	2	16,525,034	13,811,468	(2,713,566)	(20)%
Trade and other receivables	3	320,813	1,017,079	696,266	68%
Other financial assets		—	446,838	446,838	100%
Inventories	4	7,673	13,659	5,986	44%
Total current assets		16,853,520	15,289,044	1,564,476	10%
Non-current assets					
Other financial assets		41,585	41,585	—	0%
Property, plant and equipment	5	14,184,055	12,695,259	(1,488,796)	(12)%
Infrastructure	6	170,673,028	176,442,826	5,769,798	3%
Other assets		—	—	—	∞
Total non-current assets		184,898,668	189,179,670	(4,281,002)	(2)%
Total assets		201,752,188	204,468,714	(2,716,526)	(1)%
Liabilities					
Current liabilities					
Trade and other payables	8	308,209	1,416,125	1,107,916	78%
Contract liabilities	9	295	—	(295)	∞
Employee related provisions		107,544	107,544	—	0%
Total current liabilities		416,048	1,523,669	(1,107,621)	(73)%
Non-current liabilities					
Contract liabilities	9	—	—	—	∞
Employee related provisions		16,693	16,693	—	0%
Total non-current liabilities		16,693	16,693	—	0%
Total liabilities		432,741	1,540,362	1,107,621	72%
Net assets		201,319,447	202,928,352	(1,608,905)	(1)%
Equity					
Retained surplus		72,035,377	73,644,282	1,608,905	2%
Reserve accounts	14	8,293,678	8,293,678	—	0%
Revaluation surplus	10	120,990,392	120,990,392	—	0%
Total equity		201,319,447	202,928,352	(1,608,905)	(1)%

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

Statement of changes in equity

for the period from 01/07/24 to 30/06/25

	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
Restated balance as at 1 July		73,691,780	8,079,247	120,990,392	202,761,419
Comprehensive income for the period					
Net result for the period		166,933	—	—	166,933
Total comprehensive income for the period		166,933	—	—	166,933
Transfers from reserve accounts	14	(214,431)	—	—	(214,431)
Transfers to reserve accounts	14	—	214,431	—	214,431
Balance as at 30 June 2024		73,644,282	8,293,678	120,990,392	202,928,352
Balance as at 1 July 2024		73,644,282	8,293,678	120,990,392	202,928,352
Comprehensive income for the period					
Net result for the period		(1,608,905)	—	—	(1,608,905)
Total comprehensive income for the period		(1,608,905)	—	—	(1,608,905)
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
Balance as at 30 June 2025		72,035,377	8,293,678	120,990,392	201,319,447

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

Statement of cash flows

for the period from 01/07/24 to 30/06/25

	01/07/24 to 30/06/25	01/07/24 to 30/06/25	01/07/24 to 30/06/25 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
Note	YTD Actual \$	YTD Budget \$	Budget \$	\$ Variance \$	% Variance %
Cash flows from operating activities					
Receipts					
Rates	490,419	488,635	488,635	1,784	0%
Grants, subsidies and contributions	9,654,734	251,704	251,704	9,403,030	97%
Fees and charges	459,721	3,409	3,409	456,312	99%
Interest revenue	418,084	30,021	30,021	388,063	93%
Goods and services tax received	25,255	—	—	25,255	100%
Other revenue	779,952	8,384	8,384	771,568	99%
Total receipts	11,828,165	782,153	782,153	11,046,012	93%
Payments					
Employee costs	(1,350,745)	(2,079,881)	(2,079,881)	729,136	(54)%
Materials and contracts	(5,550,801)	(1,356,366)	(1,356,366)	(4,194,435)	76%
Utility charges	(24,876)	(5,034)	(5,034)	(19,842)	80%
Insurance paid	(139,893)	(140,000)	(140,000)	107	0%
Goods and services tax paid	—	—	—	—	∞
Other expenditure	(104,735)	(6,000)	(6,000)	(98,735)	94%
Total payments	(7,171,050)	(3,587,281)	(3,587,281)	(3,583,769)	50%
Net cash provided by operating activities	4,657,115	(2,805,128)	(2,805,128)	7,462,243	160%
Cash flows from investing activities					
Payments					
Payments for financial assets at amortised cost	446,838	—	—	446,838	100%
Payments for purchase of property, plant & equipment 5a	(1,850,387)	—	—	(1,850,387)	100%
Payments for construction of infrastructure 6a	(1,775,149)	967,761	967,761	(2,742,910)	155%
Receipts					
Proceeds from capital grants, subsidies and contributions	1,203,120	—	—	1,203,120	100%
Proceeds from sale of property, plant & equipment	32,029	—	—	32,029	100%
Net cash (used in) investing activities	(1,943,549)	967,761	967,761	(2,911,310)	150%
Net increase /(decrease) in cash held	2,713,566	(1,837,367)	(1,837,367)	4,550,933	168%
Cash at beginning of year	13,811,468	—	—	13,811,468	100%
Cash and cash equivalents at the end of the year	16,525,034	(1,837,367)	(1,837,367)	18,362,401	111%

Statement of cash flows (continued)
for the period from 01/07/24 to 30/06/25

	01/07/24 to 30/06/25	01/07/24 to 30/06/25	01/07/24 to 30/06/25 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	YTD Actual	YTD Budget		\$ Variance	% Variance
Note	\$	\$	\$	\$	%

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

Statement of financial activity

for the period from 01/07/24 to 30/06/25

		01/07/24 to 30/06/25	01/07/24 to 30/06/25	01/07/24 to 30/06/25	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
		YTD Actual	YTD Budget	Adopted FY Budget	Variance	Variance
	Note	\$	\$	\$	\$	%
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	13	489,127	—	—	(489,127)	∞
Rates excluding general rates	13	—	488,640	488,640	488,640	100%
Grants, subsidies and contributions		8,981,552	4,152,278	4,152,278	(4,829,274)	(116)%
Fees and charges		459,426	585,550	585,550	126,124	22%
Interest revenue		418,084	360,250	360,250	(57,834)	(16)%
Other revenue		779,952	150,206	150,206	(629,746)	(419)%
Profit on asset disposals		32,029	—	—	(32,029)	∞
		11,160,170	5,736,924	5,736,924	5,423,246	95%
Expenditure from operating activities						
Employee costs		(1,319,121)	(2,395,177)	(2,395,177)	1,076,056	(45)%
Materials and contracts		(4,508,005)	(10,375,761)	(10,375,761)	5,867,756	(57)%
Utility charges		(24,876)	(30,200)	(30,200)	5,324	(18)%
Depreciation		(7,906,538)	(7,780,700)	(7,780,700)	(125,838)	2%
Insurance		(139,893)	(138,284)	(138,284)	(1,609)	1%
Other expenditure		(73,762)	(231,470)	(231,470)	157,708	(68)%
		(13,972,195)	(20,951,593)	(20,951,593)	6,979,398	(33)%
Non-cash amounts excluded from operating activities		7,874,509	—	—	(7,874,509)	∞
Amount attributable to operating activities		5,062,484	—	—	(5,062,484)	∞
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions		1,203,120	3,068,215	3,068,215	1,865,095	61%
Proceeds from disposal of assets		32,029	135,000	135,000	102,971	76%
		1,235,149	3,203,215	3,203,215	(1,968,066)	(61)%
Outflows from investing activities						
Acquisition of property, plant and equipment	5a	(1,850,387)	1,135,000	1,135,000	2,985,387	263%
Acquisition of infrastructure	6a	(1,775,149)	1,294,181	1,294,181	3,069,330	237%
		(3,625,536)	2,429,181	2,429,181	(6,054,717)	(249)%
Amount attributable to investing activities		(2,390,387)	—	—	2,390,387	∞
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfers to reserve accounts	14	—	—	—	—	∞
		—	—	—	—	∞
Amount attributable to financing activities		—	—	—	—	∞
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year						
		5,471,697	143,643,579	143,643,579	138,171,882	96%
Amount attributable to operating activities		5,062,484	15,214,669	15,214,669	10,152,185	67%
Amount attributable to investing activities		(2,390,387)	774,034	774,034	3,164,421	409%
Amount attributable to financing activities		—	—	—	—	∞
Surplus/(deficit) after imposition of general rates		8,143,794	—	—	(8,143,794)	∞

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

Notes to and forming part of the financial report

for the period from 01/07/24 to 30/06/25

Index of Notes to the financial report

Note 1	Basis of preparation	9
Note 2	Cash and cash equivalents	11
Note 3	Trade and other receivables	12
Note 4	Inventories	13
Note 5	Property, plant and equipment	14
Note 6	Infrastructure	16
Note 7	Fixed assets	19
Note 8	Trade and other payables	22
Note 9	Other liabilities	23
Note 10	Revaluation surplus	24
Note 11	Restrictions over financial assets	25
Note 12	Other Material Accounting Policies	26

Information required by legislation

Note 13	Rating information	28
Note 14	Reserve accounts	29

Notes to and forming part of the financial report

for the period from 01/07/24 to 30/06/25

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 30/06/25

Note 1. Basis of preparation (continued)

- *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 30/06/25

Note 2. Cash and cash equivalents

	Note	01/07/24 to 30/06/25 \$	2024 \$
Cash at bank and on hand		16,525,034	13,811,468
Total cash and cash equivalents	20a	16,525,034	13,811,468
Held as			
- Unrestricted cash and cash equivalents		9,125,032	5,964,628
- Restricted cash and cash equivalents	11a	7,400,002	7,846,840
Total		16,525,034	13,811,468

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 30/06/25

Note 3. Trade and other receivables

	01/07/24 to 30/06/25	2024
	\$	\$
Current		
Rates and statutory receivables	13,728	11,557
Trade receivables	291,183	964,365
GST receivable	15,902	41,157
	320,813	1,017,079

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 30/06/25

Note 4. Inventories

	01/07/24 to 30/06/25 \$	2024 \$
Current		
Fuel and materials	7,673	13,659
Total current inventories	7,673	13,659
Balance at beginning of year	13,659	25,107
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 30/06/25

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 \$
Measurement basis						
Balance at 1 July 2023		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)
Balance at 30 June 2024		12,088,032	12,088,032	30,542	576,685	12,695,259
Comprises:						
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)
Balance at 30 June 2024	5b	12,088,032	12,088,032	30,542	576,685	12,695,259
Balance at 1 July 2024		12,088,032	12,088,032	30,542	576,685	12,695,259
Additions		—	—	—	—	—
Disposals		—	—	—	—	—
Depreciation	7	(251,834)	(251,834)	(7,542)	(102,215)	(361,591)
Balance at 30 June 2025		11,836,198	11,836,198	23,000	474,470	12,333,668
Comprises:						
Gross balance amount at 30 June 2025		12,591,698	12,591,698	110,350	2,659,754	15,361,802
Accumulated depreciation at 30 June 2025		(755,500)	(755,500)	(87,351)	(334,896)	(1,177,747)
Balance at 30 June 2025	5b	11,836,198	11,836,198	22,999	2,324,858	14,184,055

Notes to and forming part of the financial report
for the period from 01/07/24 to 30/06/25

Note 5. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

Asset class	Note	Carrying amount 01/07/24 to 30/06/25 \$	Carrying amount 2024 \$	Fair value hierachy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date								
Land and buildings								
Buildings - non-specialised		—	—	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2022	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Total buildings	5a	—	—					

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
(ii) Cost				
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 30/06/25

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 \$
Balance as at 1 July 2023		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		—	—	—	—	—
Balance at 30 June 2024		167,744,100	431,162	309,908	7,957,656	176,442,826
Comprises:						
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)
Balance at 30 June 2024		167,744,100	431,162	309,908	7,957,656	176,442,826
Balance as at 1 July 2024		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	(7,361,574)	(12,652)	(13,728)	(156,993)	(7,544,947)
Transfers		—	—	—	—	—
Balance at 30 June 2025		160,382,526	418,510	296,180	7,800,663	168,897,879
Comprises:						
Gross balance amount at 30 June 2025		243,344,933	621,676	372,964	1,618,156	245,957,729
Accumulated depreciation at 30 June 2025		(75,004,751)	(203,166)	(76,784)	—	(75,284,701)
Balance at 30 June 2025		168,340,182	418,510	296,180	1,618,156	170,673,028

Notes to and forming part of the financial report
for the period from 01/07/24 to 30/06/25

Note 6. Infrastructure (continued)

(*) Asset additions included non-cash additions. Refer to note 20(c).

Notes to and forming part of the financial report
for the period from 01/07/24 to 30/06/25

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
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 30/06/25

Note 7. Fixed assets

		01/07/24 to 30/06/25 Actual \$	01/07/24 to 30/06/25 YTD Budget \$	2024 Actual \$
	Note			

Depreciation

Work in progress	6a	156,993	—	—
------------------	----	---------	---	---

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 30/06/25

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 30/06/25

Note 7. Fixed assets (continued)

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 30/06/25

Note 8. Trade and other payables

	01/07/24 to 30/06/25 \$	2024 \$
Current		
Sundry creditors	120,609	1,169,391
Prepaid rates	6,290	2,827
Accrued payroll liabilities	(2,387)	29,237
Accrued Expenses	25,444	56,417
Other payables	158,253	158,253
Total current trade and other payables	308,209	1,416,125

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 30/06/25

Note 9. Other liabilities

	01/07/24 to 30/06/25	2024
	\$	\$
(a) Other liabilities		
Current		
Contract liabilities		
Contract liabilities	295	—
	295	—
	295	—
Reconciliation of changes in contract liabilities		
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 30/06/25

Note 10. Revaluation surplus

	01/07/24 to 30/06/25	01/07/24 to 30/06/25	01/07/24 to 30/06/25		01/07/24 to 30/06/25	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
	120,990,392	—	—	—	120,990,392	120,990,392	—	—	—	120,990,392
	120,990,392	—	—	—	120,990,392	120,990,392	—	—	—	120,990,392

Notes to and forming part of the financial report

for the period from 01/07/24 to 30/06/25

Note 11. Restrictions over financial assets

		01/07/24 to 30/06/25 Actual \$	01/07/24 to 30/06/25 YTD Budget \$	2024 Actual \$
	Note			

(a) Restrictions

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	7,400,002	—	7,846,840
- Financial assets at amortised cost		446,838	—	446,838
		<u>7,846,840</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
Total restricted financial assets		<u>8,293,678</u>	<u>—</u>	<u>8,293,678</u>

		01/07/24 to 30/06/25 \$	2024 \$
	Note		

(c) Non-cash investing and financing activities

Acquisition of property plant and equipment below fair value	5a	—	—
Acquisition of infrastructure below fair value	6a	—	—
Acquisition of Infrastructure by assuming directly related liabilities		—	—
Movement in other provision through revaluation surplus		—	—
Acquisition of right of use assets by means of a lease		—	—

Notes to and forming part of the financial report

for the period from 01/07/24 to 30/06/25

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 30/06/25

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 30/06/25

Note 13. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/24 to 30/06/25 Actual Rateable value ^(*)	01/07/24 to 30/06/25 Actual Rate revenue	01/07/24 to 30/06/25 Actual Interim rates	01/07/24 to 30/06/25 Actual Back rates	01/07/24 to 30/06/25 Actual Total revenue	01/07/24 to 30/06/25 Budget rate revenue	01/07/24 to 30/06/25 Budget interim rate	01/07/24 to 30/06/25 Budget back rate	01/07/24 to 30/06/25 Budget total revenue	2023/24 Actual Total revenue
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) General Rates													
Rate Description													
Mining Tenaments	Unimproved valuation	-	-	-	488,619	(6,086)	-	482,533	-	-	-	-	464,086
Total general rates			-	-	488,619	(6,086)	-	482,533	-	-	-	-	464,086
Minimum payment													
Mining Tenaments	Unimproved valuation	-	-	-	-	-	6,594	6,594	-	-	-	-	(605)
Total minimum payments			-	-	-	-	6,594	6,594	-	-	-	-	(605)
Total general rates and minimum payments			-	-	488,619	(6,086)	6,594	489,127	-	-	-	-	463,481
Total rates								489,127				-	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 30/06/25

Note 14. Reserve accounts

	01/07/24 to 30/06/25	01/07/24 to 30/06/25	01/07/24 to 30/06/25	01/07/24 to 30/06/25	01/07/24 to 30/06/25	01/07/24 to 30/06/25	01/07/24 to 30/06/25	01/07/24 to 30/06/25	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(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
	8,293,678	–	–	8,293,678	–	–	–	–	8,079,247	214,431	–	8,293,678

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.

Shire of Ngaanyatjarraku

FINANCIAL REPORT
for July 2025

Financial Report

for July 2025

Contents	Page
Primary Financial Report	
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	7
Notes to and forming part of the financial report	8

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 01/07/25 to 31/07/25

		01/07/25 to 31/07/25	01/07/25 to 31/07/25	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	Note	YTD Actual \$	YTD Budget \$	\$	Variance \$	Variance %
Revenue						
Rates	13	—	—	529,949	—	∞
Grants, subsidies and contributions		720,794	751,714	10,100,610	(30,920)	(4)%
Fees and charges		107,863	15,583	187,083	92,280	592%
Interest revenue		26,865	34,589	415,250	(7,724)	(22)%
Other revenue		18,410	17,593	211,206	817	5%
		873,932	819,479	11,444,098	54,453	7%
Expenses						
Employee costs		(116,928)	(174,147)	(2,086,948)	57,219	(33)%
Materials and contracts		(207,787)	(456,974)	(5,483,692)	249,187	(55)%
Utility charges		—	—	(32,200)	—	∞
Depreciation	7	(397)	—	(7,780,200)	(397)	∞
Insurance		(95,945)	(95,000)	(155,500)	(945)	1%
Other expenditure		(1,360)	(2,033)	(384,630)	673	(33)%
		(422,417)	(728,154)	(15,923,170)	305,737	(42)%
Operating result from continuing operations		451,515	91,325	(4,479,072)	360,190	394%
Capital grants, subsidies and contributions		—	—	1,523,244	—	∞
Profit on asset disposals		—	—	—	—	∞
		—	—	1,643,244	—	∞
Net result for the period		451,515	91,325	(2,835,828)	360,190	394%
Other comprehensive income for the period						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	10	—	—	—	—	∞
Total other comprehensive income for the period		—	—	—	—	∞
Total comprehensive income for the period		451,515	91,325	(2,835,828)	360,190	394%

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

Statement of financial position

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

		01/07/25 to 31/07/25	2025	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. LY Actual	YTD Actual vs. LY Actual
	Note	YTD Actual \$	LY Actual \$	\$	Variance \$	Variance %
Assets						
Current assets						
Cash and cash equivalents	2	16,917,052	16,525,034	8,197,453	(392,018)	(2)%
Trade and other receivables	3	187,617	320,812	446,838	133,195	42%
Inventories	4	7,673	7,673	148,130	—	0%
Total current assets		17,112,342	16,853,519	8,960,944	258,823	2%
Non-current assets						
Other financial assets		41,585	41,585	—	—	0%
Property, plant and equipment	5	12,534,907	14,184,055	12,807,890	1,649,148	12%
Infrastructure	6	172,480,185	170,673,028	163,118,385	(1,807,157)	(1)%
Total non-current assets		185,056,677	184,898,668	175,967,860	158,009	0%
Total assets		202,169,019	201,752,187	184,928,804	416,832	0%
Liabilities						
Current liabilities						
Trade and other payables	8	273,821	308,209	2,167,738	34,388	11%
Contract liabilities	9	—	295	—	295	100%
Employee related provisions		107,544	107,544	115,550	—	0%
Total current liabilities		381,365	416,048	2,283,288	(34,683)	(8)%
Non-current liabilities						
Employee related provisions		16,693	16,693	8,687	—	0%
Total non-current liabilities		16,693	16,693	8,687	—	0%
Total liabilities		398,058	432,741	2,291,975	34,683	8%
Net assets		201,770,961	201,319,446	182,636,829	451,515	0%
Equity						
Retained surplus		72,486,891	72,035,376	53,352,759	(451,515)	(1)%
Reserve accounts	14	8,293,678	8,293,678	8,293,678	—	0%
Revaluation surplus	10	120,990,392	120,990,392	120,990,392	—	0%
Total equity		201,770,961	201,319,446	182,636,829	451,515	0%

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

Statement of changes in equity

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

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total Equity \$
Balance as at 1 July 2024		73,644,282	8,293,678	120,990,392	202,928,352
Restated balance as at 1 July		73,644,282	8,293,678	120,990,392	202,928,352
Comprehensive income for the period					
Net result for the period		(1,608,906)	—	—	(1,608,906)
Total comprehensive income for the period		(1,608,906)	—	—	(1,608,906)
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
Balance as at 30 June 2025		72,035,376	8,293,678	120,990,392	201,319,446
Balance as at 1 July 2025		72,035,376	8,293,678	120,990,392	201,319,446
Comprehensive income for the period					
Net result for the period		451,515	—	—	451,515
Total comprehensive income for the period		451,515	—	—	451,515
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
Balance as at 30 June 2026		72,486,891	8,293,678	120,990,392	201,770,961

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

Statement of cash flows

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

	01/07/25 to 31/07/25	01/07/25 to 31/07/25	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
Note	YTD Actual \$	YTD Budget \$	\$	\$ Variance \$	% Variance %
Cash flows from operating activities					
Receipts					
Rates	3,458	—	529,948	3,458	100%
Grants, subsidies and contributions	834,725	—	187,083	834,725	100%
Fees and charges	107,568	—	—	107,568	100%
Interest revenue	26,865	—	10,100,610	26,865	100%
Goods and services tax received	15,806	—	605,602	15,806	100%
Other revenue	18,410	—	211,206	18,410	100%
Total receipts	1,006,832	—	12,049,699	1,006,832	100%
Payments					
Employee costs	(116,928)	—	(2,086,948)	(116,928)	100%
Materials and contracts	(289,896)	—	(5,483,692)	(289,896)	100%
Utility charges	—	—	(32,200)	—	∞
Insurance paid	(95,945)	—	—	(95,945)	100%
Other expenditure	46,361	—	(384,630)	46,361	100%
Total payments	(456,408)	—	(8,748,572)	(456,408)	100%
Net cash provided by operating activities	550,424	—	3,301,127	550,424	100%
Cash flows from investing activities					
Payments					
Payments for financial assets at amortised cost	—	—	—	—	∞
Payments for purchase of property, plant & equipment	5a 1,649,148	—	(1,979,928)	1,649,148	100%
Payments for construction of infrastructure	6a (1,807,554)	—	(1,958,572)	(1,807,554)	100%
Receipts					
Proceeds from capital grants, subsidies and contributions	—	—	1,523,244	—	∞
Proceeds from sale of property, plant & equipment	—	—	120,000	—	∞
Net cash (used in) investing activities	(158,406)	—	(2,295,256)	(158,406)	100%
Net increase /(decrease) in cash held	392,018	—	1,005,871	392,018	100%
Cash at beginning of year	16,525,034	—	—	16,525,034	100%
Cash and cash equivalents at the end of the year	16,917,052	—	1,005,871	16,917,052	100%

Statement of cash flows (continued)

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

	01/07/25 to 31/07/25	01/07/25 to 31/07/25	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	YTD Actual	YTD Budget		\$ Variance	% Variance
Note	\$	\$	\$	\$	%

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

Statement of financial activity

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

		01/07/25 to 31/07/25	01/07/25 to 31/07/25	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	Note	YTD Actual \$	YTD Budget \$	\$	Variance \$	Variance %
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	13	—	—	528,634	—	∞
Rates excluding general rates	13	—	1,315	1,315	1,315	100%
Grants, subsidies and contributions		720,794	841,714	10,100,610	120,920	14%
Fees and charges		107,863	15,583	187,083	(92,280)	(592)%
Interest revenue		26,865	34,589	415,250	7,724	22%
Other revenue		18,410	17,593	211,206	(817)	(5)%
Profit on asset disposals		—	—	—	—	∞
		873,932	910,794	11,444,098	(36,862)	(4)%
Expenditure from operating activities						
Employee costs		(116,928)	(174,147)	(2,086,948)	57,219	(33)%
Materials and contracts		(207,787)	(456,974)	(5,483,692)	249,187	(55)%
Utility charges		—	(2,682)	(32,200)	2,682	(100)%
Depreciation		(397)	(648,082)	(7,780,200)	647,685	(100)%
Insurance		(95,945)	—	(155,500)	(95,945)	∞
Other expenditure		(1,360)	(32,033)	(384,630)	30,673	(96)%
		(422,417)	(1,313,918)	(15,923,170)	891,501	(68)%
Non-cash amounts excluded from operating activities		397	(648,082)	(7,780,200)	(648,479)	100%
Amount attributable to operating activities		451,912	—	—	(451,912)	∞
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions		—	—	(1,523,244)	—	∞
Proceeds from disposal of assets		—	—	—	—	∞
		—	—	(1,643,244)	—	∞
Outflows from investing activities						
Acquisition of property, plant and equipment	5a	1,649,148	—	(1,979,928)	(1,649,148)	∞
Acquisition of infrastructure	6a	(1,807,554)	(152,218)	(1,958,572)	1,655,336	(1,087)%
		(158,406)	(152,218)	(3,938,500)	(6,188)	4%
Amount attributable to investing activities		(158,406)	—	—	158,406	∞
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year		8,143,793	—	—	(8,143,793)	∞
Amount attributable to operating activities		451,912	—	—	(451,912)	∞
Amount attributable to investing activities		(158,406)	—	—	158,406	∞
Surplus/(deficit) after imposition of general rates		8,437,299	—	—	(8,437,299)	∞

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

Notes to and forming part of the financial report for July 2025

Index of Notes to the financial report

Note 1	Basis of preparation	9
Note 2	Cash and cash equivalents	11
Note 3	Trade and other receivables	12
Note 4	Inventories	13
Note 5	Property, plant and equipment	14
Note 6	Infrastructure	16
Note 7	Fixed assets	19
Note 8	Trade and other payables	22
Note 9	Other liabilities	23
Note 10	Revaluation surplus	24
Note 11	Restrictions over financial assets	25
Note 12	Other Material Accounting Policies	26

Information required by legislation

Note 13	Rating information	28
Note 14	Reserve accounts	29

Notes to and forming part of the financial report

for July 2025

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 July 2025

Note 1. Basis of preparation (continued)

- *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 July 2025

Note 2. Cash and cash equivalents

	Note	01/07/25 to 31/07/25 \$	2025 \$
Cash at bank and on hand		16,917,052	16,525,034
Total cash and cash equivalents	20a	16,917,052	16,525,034
Held as			
- Unrestricted cash and cash equivalents		8,623,374	8,231,356
- Restricted cash and cash equivalents	11a	8,293,678	8,293,678
Total		16,917,052	16,525,034

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 July 2025

Note 3. Trade and other receivables

	01/07/25 to 31/07/25 \$	2025 \$
Current		
Rates and statutory receivables	10,270	13,728
Trade receivables	177,251	291,182
GST receivable	96	15,902
	187,617	320,812

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 July 2025

Note 4. Inventories

	01/07/25 to 31/07/25 \$	2025 \$
Current		
Fuel and materials	7,673	7,673
Total current inventories	7,673	7,673

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 July 2025

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 \$
Balance at 1 July 2024		12,088,032	12,088,032	30,542	576,685	12,695,259
Additions		—	—	—	—	—
Disposals		—	—	—	—	—
Depreciation	7	(251,834)	(251,834)	(7,542)	(102,215)	(361,591)
Balance at 30 June 2025		11,836,198	11,836,198	23,000	474,470	12,333,668
Comprises:						
Gross balance amount at 30 June 2025		12,591,698	12,591,698	110,350	2,659,754	15,361,802
Accumulated depreciation at 30 June 2025		(755,500)	(755,500)	(87,351)	(334,896)	(1,177,747)
Balance at 30 June 2025	5b	11,836,198	11,836,198	22,999	2,324,858	14,184,055
Balance at 1 July 2025		11,836,198	11,836,198	23,000	474,470	12,333,668
Additions		—	—	2,992	—	2,992
Disposals		—	—	—	—	—
Depreciation	7	—	—	—	—	—
Balance at 30 June 2026		11,836,198	11,836,198	25,992	474,470	12,336,660
Comprises:						
Gross balance amount at 30 June 2026		12,591,698	12,591,698	116,993	1,003,963	13,712,654
Accumulated depreciation at 30 June 2026		(755,500)	(755,500)	(87,351)	(334,896)	(1,177,747)
Balance at 30 June 2026	5b	11,836,198	11,836,198	29,642	669,067	12,534,907

Notes to and forming part of the financial report

for July 2025

Note 5. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

Asset class	Note	Carrying amount 01/07/25 to 31/07/25 \$	Carrying amount 2025 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date								
Land and buildings								
Buildings - non-specialised		—	—	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2022	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Total buildings	5a	—	—					

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
(ii) Cost				
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 July 2025

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 \$
Balance as at 1 July 2024		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	(7,361,574)	(12,652)	(13,728)	(156,993)	(7,544,947)
Transfers		—	—	—	—	—
Balance at 30 June 2025		160,382,526	418,510	296,180	7,800,663	168,897,879
Comprises:						
Gross balance amount at 30 June 2025		243,344,933	621,676	372,964	1,618,156	245,957,729
Accumulated depreciation at 30 June 2025		(75,004,751)	(203,166)	(76,784)	—	(75,284,701)
Balance at 30 June 2025		168,340,182	418,510	296,180	1,618,156	170,673,028
Balance as at 1 July 2025		160,382,526	418,510	296,180	7,800,663	168,897,879
Additions *		125,965	—	—	—	125,965
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—
Depreciation	7	—	—	—	(397)	(397)
Transfers		—	—	—	—	—
Balance at 30 June 2026		160,508,491	418,510	296,180	7,800,266	169,023,447
Comprises:						
Gross balance amount at 30 June 2026		246,770,246	621,676	372,964	—	247,764,886
Accumulated depreciation at 30 June 2026		(75,004,751)	(203,166)	(76,784)	—	(75,284,701)
Balance at 30 June 2026		171,765,495	418,510	296,180	—	172,480,185

Notes to and forming part of the financial report
for July 2025

Note 6. Infrastructure (continued)

(*) Asset additions included non-cash additions. Refer to note 20(c).

Notes to and forming part of the financial report

for July 2025

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
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 July 2025

Note 7. Fixed assets

		01/07/25 to 31/07/25 Actual \$	01/07/25 to 31/07/25 YTD Budget \$	2025 Actual \$
	Note			

Depreciation

Work in progress	6a	397	—	156,993
------------------	----	-----	---	---------

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 July 2025

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 July 2025

Note 7. Fixed assets (continued)

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 July 2025

Note 8. Trade and other payables

	01/07/25 to 31/07/25 \$	2025 \$
Current		
Sundry creditors	38,500	120,609
Prepaid rates	6,290	6,290
Accrued payroll liabilities	(2,387)	(2,387)
Statutory liabilities	82,975	—
Accrued Expenses	(9,810)	25,444
Other payables	158,253	158,253
Total current trade and other payables	273,821	308,209

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 July 2025

Note 9. Other liabilities

	01/07/25 to 31/07/25	2025
	\$	\$
(a) Other liabilities		
Current		
Contract liabilities		
Contract liabilities	—	295
	—	295
	—	295

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 July 2025

Note 10. Revaluation surplus

	01/07/25 to 31/07/25	01/07/25 to 31/07/25	01/07/25 to 31/07/25	Total Movement on Revaluation	01/07/25 to 31/07/25	2025	2025	2025	Total Movement on Revaluation	2025
	Opening Balance	Revaluation Increment	Revaluation (Decrement)		Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)		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
	120,990,392	—	—	—	120,990,392	120,990,392	—	—	—	120,990,392
	120,990,392	—	—	—	120,990,392	120,990,392	—	—	—	120,990,392

Notes to and forming part of the financial report for July 2025

Note 11. Restrictions over financial assets

		01/07/25 to 31/07/25 Actual \$	01/07/25 to 31/07/25 YTD Budget \$	2025 Actual \$
	Note			

(a) Restrictions

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	—	8,293,678
		<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
Total restricted financial assets		<u>8,293,678</u>	<u>—</u>	<u>8,293,678</u>

Notes to and forming part of the financial report

for July 2025

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 July 2025

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 July 2025

Note 13. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/25 to 31/07/25 Actual Rateable value \$	01/07/25 to 31/07/25 Actual Rate revenue \$	01/07/25 to 31/07/25 Actual Interim rates \$	01/07/25 to 31/07/25 Actual Back rates \$	01/07/25 to 31/07/25 Actual Total revenue \$	01/07/25 to 31/07/25 Budget rate revenue \$	01/07/25 to 31/07/25 Budget interim rate \$	01/07/25 to 31/07/25 Budget back rate \$	01/07/25 to 31/07/25 Budget total revenue \$	2024/25 Actual Total revenue \$
(a) General Rates													
Rate Description													
Mining Tenaments	Unimproved valuation	-	-	-	-	-	-	-	-	-	-	-	482,533
Total general rates				-	-	-	-	-	-	-	-	-	482,533
Minimum payment													
Mining Tenaments	Unimproved valuation	-	-	-	-	-	-	-	-	-	-	-	6,594
Total minimum payments				-	-	-	-	-	-	-	-	-	6,594
Total general rates and minimum payments				-	-	-	-	-	-	-	-	-	489,127
Total rates								-				-	489,127

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 July 2025

Note 14. Reserve accounts

	01/07/25 to 31/07/25	01/07/25 to 31/07/25	01/07/25 to 31/07/25	01/07/25 to 31/07/25	01/07/25 to 31/07/25	01/07/25 to 31/07/25	01/07/25 to 31/07/25	01/07/25 to 31/07/25	2025	2025	2025	2025
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	333,206	—	—	333,206	—	—	—	—	333,206	—	—	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	—	—	6,990,740	—	—	—	—	6,990,740	—	—	6,990,740
(c) Cultural Centre Reserve	297,225	—	—	297,225	—	—	—	—	297,225	—	—	297,225
(d) Strategic Reserve	672,507	—	—	672,507	—	—	—	—	672,507	—	—	672,507
	8,293,678	—	—	8,293,678	—	—	—	—	8,293,678	—	—	8,293,678

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.