



Shire of **Ngaanyatjarra**  
ON A JOURNEY

# ATTACHMENTS

**Ordinary Council Meeting  
24 September 2025**

## Attachments

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10.1	Council Investment Report – August 2025	3
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## Investment 10.1 Investment Register – August 2025

Shire of Ngaanyatjaraku

Cash Position as of 30<sup>th</sup> August 2025

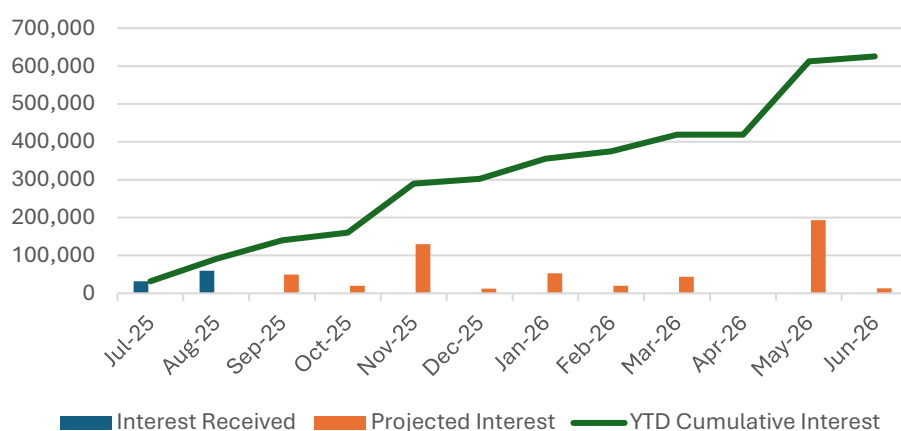
### Municipal Funds

Account	Term	Interest Rate	Value
Municipal Account ***911	At Call	0%	\$37,805
Municipal Account ***	At Call	0.45% > \$999,999 0.01% < \$999,999	\$2,300,338
Term Deposit ***805	3 Months	4.35%	\$2,000,000
Term Deposit ***441	3 Months	4.31%	\$2,500,000
Term Deposit ***792	3 Months	4.39%	\$1,800,000
Term Deposit ***993	3 Months	4.24%	\$1,000,000
<b>Total Municipal Funds</b>			<b>\$9,638,143</b>

### Reserve Funds

Account	Term	Interest Rate	Value
Reserve Account ***451	At Call		\$0
Reserve Term Deposit ***952		4.82%	\$3,293,678
Reserve Term Deposit ***247		4.23%	\$5,000,000
<b>Total Reserve Funds</b>			<b>\$8,293,678</b>

### FY 2025/26 Interest Projections



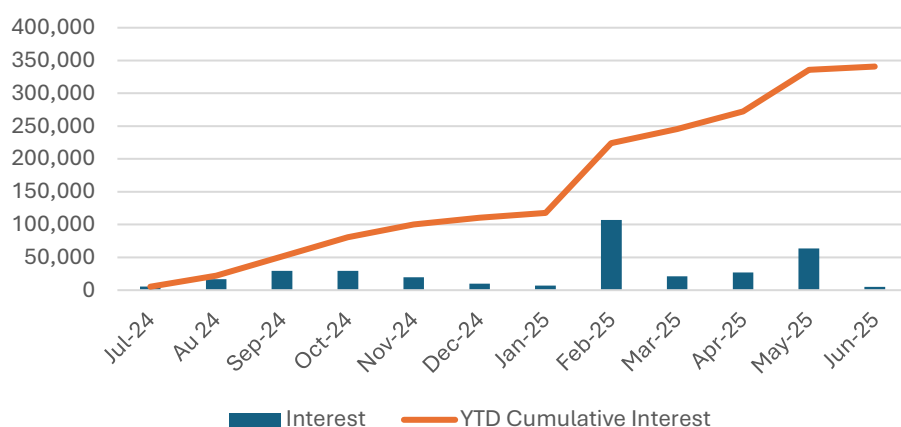
### Disclaimer on Assumptions Used in Calculations

The financial projections presented are based on the following assumptions:

- A fixed interest rate of **4%** has been applied for estimation purposes.
- **Future term deposit rates are variable** and subject to market fluctuations.
- **Longer investment terms** may be considered where necessary to secure more favourable interest rates.
- An estimated **\$110,000** in interest earnings is attributed to **future term deposits**, while the remaining interest reflects **current term deposits** with rates already locked in.

These assumptions are indicative only and may change depending on actual investment conditions and market movements

### Previous FY 2024/25 Interest Received



CEO Credit Card Reconciliation - August 2025					
No.	Date	Transaction Description	Description	Job description	Debit Amount
CEO202502-01	29/07/2025	Qantas flight - CEO Flight	Flights	Travelling and Accomodation GEN	\$254.38
CEO202502-02	29/07/2025	Qantas flight BMO Flight Adel to Perth 4/8/25	Flights	Travelling and Accomodation GEN	\$588.72
CEO202502-03	3/08/2025	Adobe subscriptions x 8 Licences	Subscription	Information Technology / Management GEN	\$3,647.42
CEO202502-04	4/08/2025	Roof rack accessories	Accessories	PMISC	\$555.00
CEO202502-05	4/08/2025	Fuel	P1HLA156	Travelling and Accomodation GEN	\$142.46
CEO202502-06	5/08/2025	Accommodation - BMO 5 August 2025 - Coolgardie	Accommodation	Travelling and Accomodation GEN	\$132.00
CEO202502-07	6/08/2025	Uber - 6/8/25CEO Travel	Travel	Travelling and Accomodation GEN	\$26.42
CEO202502-08	6/08/2025	Uber - 6/8/25CEO Perth to Vic Park	Travel	Travelling and Accomodation GEN	\$18.50
CEO202502-09	7/08/2025	Uber - CEO 7/8/25 Vic Park to Perth	Travel	Travelling and Accomodation GEN	\$24.88
CEO202502-10	7/08/2025	Uber 7/8/25 CEO Subiaco to West Leederville	Travel	Travelling and Accomodation GEN	\$10.74
CEO202502-11	7/08/2025	Qantas flight - CEO Perth to Adelaide 8/8/25	Flights	Travelling and Accomodation GEN	\$847.93
CEO202502-12	8/08/2025	Uber - CEO 7/8/25 Perth - Subiaco	Travel	Travelling and Accomodation GEN	\$26.99
CEO202502-13	8/08/2025	Uber - CEO 8/8/25 West Leederville to Perth	Travel	Travelling and Accomodation GEN	\$35.27
CEO202502-14	8/08/2025	Uber 7/8/25 CEO Perth to Perth CBD	Travel	Travelling and Accomodation GEN	\$36.51
CEO202502-15	8/08/2025	Uber 8/8/25 CEO West Leederville to Perth	Travel	Travelling and Accomodation GEN	\$28.64
CEO202502-16	8/08/2025	Uber 8/8/25 CEO Adel Airport to home	Travel	Travelling and Accomodation GEN	\$34.77
CEO202502-17	8/08/2025	Uber 8/8/25 CEO Perth to West Leederville	Travel	Travelling and Accomodation GEN	\$27.12
CEO202502-18	8/08/2025	Qantas flight - EHO Brisbane to Ayers Rock Airport 25/8/25	Flights	Travelling and Accomodation GEN	\$462.32
CEO202502-19	8/08/2025	Qantas flight CEO Flight Adel to Ayers Rock Airport 25/8/25	Flights	Travelling and Accomodation GEN	\$484.16
CEO202502-20	8/08/2025	Qantas flight - 20-21 August - FM Perth Adel return	Flights	Travelling and Accomodation GEN	\$738.93
CEO202502-21	11/08/2024	Qantas flight - BMO Flight Perth to Adel 18/8/25	Flights	Travelling and Accomodation GEN	\$432.24
CEO202502-22	17/08/2025	Starlink subscription Aug-Sept 2025	Subscription	Information Technology / Management GEN	\$346.80
CEO202502-23	18/08/2025	Uber CEO Adelaide 18/8/25	Travel	Travelling and Accomodation GEN	\$17.13
CEO202502-24	18/08/2025	Uber CEO Adelaide 18/8/25	Travel	Travelling and Accomodation GEN	\$18.62
CEO202502-25	20/08/2025	Uber CEO Adelaide 20/8/25	Travel	Travelling and Accomodation GEN	\$20.14
CEO202502-26	20/08/2025	Corporate Catering 20/8/25	Travel	Travelling and Accomodation GEN	\$54.42
CEO202502-27	21/08/2025	Uber refund	Travel	Travelling and Accomodation GEN	-12.94
CEO202502-28	21/08/2025	Uber charge but refunded	Travel	Travelling and Accomodation GEN	\$12.94
CEO202502-29	21/08/2025	Uber CEO Adelaide 21/8/25	Travel	Travelling and Accomodation GEN	\$18.67
CEO202502-30	21/08/2025	Accommodation FM 20-21 August 2025	Accommodation	Travelling and Accomodation GEN	\$198.55
CEO202502-31	22/08/2025	Automotive parts and accessories for council fleet vehicles	Accessories	PMISC	\$700.00
CEO202502-32	22/08/2025	Starlink subscription - Residential and roam August - September	Subscription	Information Technology / Management GEN	\$529.00
CEO202502-33	25/08/2025	Uber - CEO Adelaide	Travel	Travelling and Accomodation GEN	\$61.90
CEO202502-34	25/08/2025	qantas flight - EO Adel - Perth 31/8/25	Travel	Travelling and Accomodation GEN	\$437.35
CEO202502-35	25/07/2025	Fuel	P1HLA156	Fuels & Oils	\$202.39
CEO202502-36	25/08/2025	Fuel	P1HLA156	Fuels & Oils	\$142.76
CEO202502-37	27/08/2025	CARD FEE		Bank Charges GEN	\$10.00
<b>Total</b>					<b>\$11,313.13</b>



Council Resolution Tracker						
Shire of Ngaanyatjaraku						
Resolution Reference	Resolution	Entry Date	Completion Date	Officer	Action	Resolution Status
10.5.18062025	1. Authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 255b Motel Street, Warburton; and 2. Authorises Lot 255b Motel Street, Warburton to be provided to Ngaanyatjarra Council Group on a month-to-month basis, to be reviewed in 3 months (September 2025)	11-Jul-2025	11-Jul-2025	D.Mosel	Review in September 2025	Ongoing
10.6.18062025	1. Authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 183 Warburton (Early Years Complex). 2. Authorises Lot 183 Warburton (Early Years Complex) to be provided to Ngaanyatjarra Council Group on a month-to-month basis, to be reviewed in 3 months (September 2025)	11-Jul-2025	11-Jul-2025	D.Mosel	Review in September 2025	Ongoing
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	30-Jul-2025	D.Mosel	Report to Council in July 2026	Review July 2026
9.1.27082025	That the minutes of the Ordinary Council Meeting held on 30 July 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
10.1.27.08.2025	That Council note the Council Investment Register detailing investment activity for July 2025 within the Financial report. (Attachment 10.1).	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
10.2.27.08.2025	That the Council received the listing of payment made by authorised employees using transaction cards for the period	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
10.3.27.08.2025	That Council receive the Chief Executive Officers Report for 29 July to 25 August 2025.	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
10.4.27.08.2025	That Council receive the Council Resolution Register for July 2025 as presented in this meeting agenda, as a true and	27-Aug-2025	27-Aug-2025	D.Mosel	No Further action required	Complete
10.5.27.08.2025	That Council: 1. Endorse the updated Policy 2.11 – Corporate Purchasing Cards; and 2. Rescind Policy 3.6 – Expenses as per Reg 10. (1) (b) of the Local Government (Administration Regulations 1996) by Absolute Majority.	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
10.6.27.08.2025	Council by an absolute majority notes that the common seal was applied by the Shire President and Chief Executive	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
10.7.27.08.2025	That the Council by an absolute majority in accordance with sections 5.12 and 5.13 of the LG Act; Support the proposal for the appointment of a Shared Regional Independent Chair for the Audit, Risk and Improvement Committee across GVROC member Councils.	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
11.1.27.08.2025	That Council receive the Operational Services Action Report for August 2025 (Attachment 11.1).	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
11.2.27.08.2025	That Council note the Environmental Health and Building Services report.	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
12.1.27.08.2025	That the Council received the month payment listing for July 2025 payments of \$651,743.80. (Attachment 12.1)	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
12.2.27.08.2025	That Council receive the Monthly Financial Report for the periods ended 30th June 2025 (Attachment 12.2)	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
12.3.27.08.2025	That Council receive the Monthly Financial Report for the periods ended 31st July 2025 (Attachment 12.3)	27-Aug-2025	27-Aug-2025	D.Mosel	No further action required	Complete
14.1.27.08.2025	1. Resolves that Report 14.1 is confidential in accordance with s5.23(2) of the Local Government Act 1995 2. Close the meeting to the public pursuant to subsection 5.23(2) (a) of the Local Government Act 1995. 3. Authorises the Chief Executive Officer and the Executive Officer to remain in the meeting for Reports 14.1	27-Aug-2025	27-Aug-2025	D.Mosel		Completed

## Operations Report – September 2025

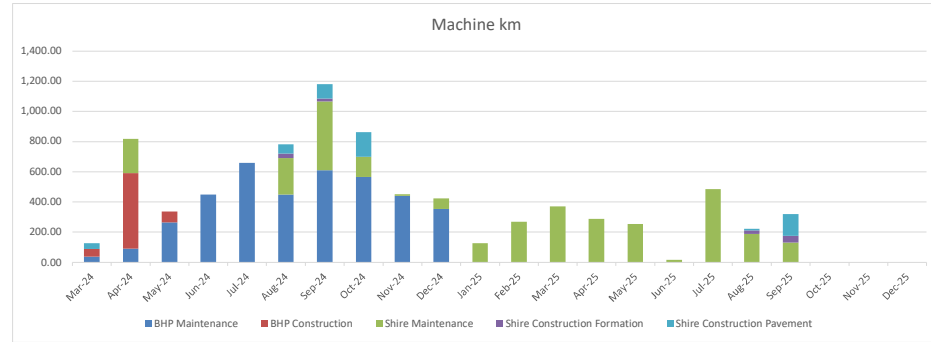
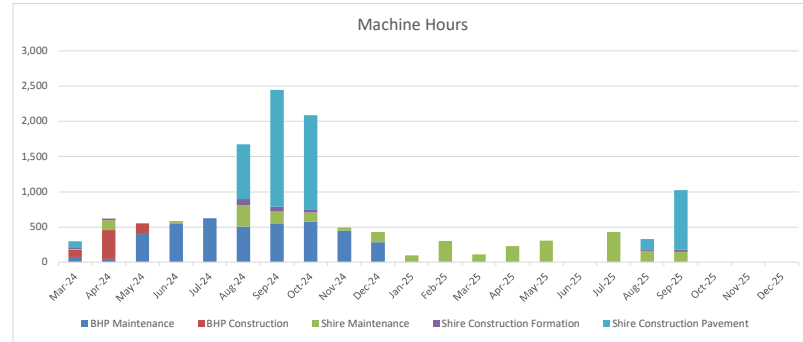
Status	Subject	Action Taken
Ongoing	Compliance	<b>Completed</b> Test and Tag. <b>Action:</b>
Ongoing	Fleet and Vehicle Management	<p><b>Fleet Purchases</b></p> <p>Two new fleet vehicles were purchased in accordance with the Shire's purchasing policy. These vehicles will replace the Road Officer's vehicle and the Shire office vehicle.</p> <p>Multiple dealerships were asked to provide quotes for both vehicles. The selected dealership was able to provide immediate delivery, while other quotes indicated delivery times of up to six months.</p> <p>Additionally, as part of the procurement process, quotes were sought for additional fit outs for the new vehicles, and ARB Midlands was selected.</p> <p>The outgoing vehicles—the Roads Officer's vehicle and the Toyota Prado—will be auctioned.</p> <p>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.</p>
Motel	Property Maintenance	<p><b>General Building Maintenance</b></p> <p>Office:</p> <ul style="list-style-type: none"> <li>• General yard maintenance.</li> <li>• Buffel grass from the lawned area.</li> <li>• Watering of the perimeter to keep it green during the hotter months.</li> </ul> <p>152 Motel Street, Warburton:</p> <ul style="list-style-type: none"> <li>• Gardening and yard Maintenance.</li> </ul> <p>CRC Offices Lot 167:</p> <p>Playgroup: Nil</p> <p>Lot 97: NCAMS have started repair works via insurance claim on lot 97, lot 98 and lot 158</p> <p><b>Ongoing Work:</b> Collect order from truck shed.</p> <p><b>Action: Operations team to continue to undertake yard and building maintenance as required.</b></p>
Ongoing	Roads	<b>As per attached report</b>
Ongoing	Warburton Waste Management	Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.

		<ul style="list-style-type: none"><li>• 1 trailer has been delivered.</li></ul> <p>Non-Commercial waste collection scheduled every Saturday.</p> <p>Rubbish tip restructure, all waste is now disposed on the southern side of the tip face, all waste needs to be burned when delivered to assist with minimising waste carried by the wind and to eliminate food waste that attract wildlife.</p> <p><b>Action: Operations team to continue waste collection and disposal</b></p>
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## Shire of Ngaanyatjaraku

Road Maintenance &amp; Construction Monthly Performance on GCR

Report Date: September 19 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	Total
BHP Maintenance	Hours	77	45	401	544	625	507	545	576	448	284	0	0	0	0	0	0	0	0	0	0	0	0	4,052.00
	Kilometres	36.99	91.00	264.00	449.50	659.50	450.00	611.00	567.00	442.00	353.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,923.99
	\$	26,411.00	21,266.00	137,543.00	186,592.00	214,375.00	173,901.00	185,906.00	197,568.00	153,664.00	97,412.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,394,638.00
BHP Construction	Hours	101	414	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	669.00
	Kilometres	52.39	500.58	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	626.97
	\$	34,643.00	149,891.00	52,822.00	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	237,356.00
Shire Maintenance	Hours	11	139	0	38	0	304	174	131	44	144	96	301	113	230	306	4	429	164	148	0	0	0	2,776.00
	Kilometres	0.00	227.00	0.00	0.00	0.00	241.00	455.00	132.00	10.00	71.02	126.83	269.94	370.00	288.00	255.50	16.00	485.00	189.00	132.00	0.00	0.00	0.00	3,268.29
	\$	2,948.22	37,254.78	0.00	10,184.76	0.00	81,478.08	48,408.54	36,445.51	12,241.24	40,062.24	26,708.16	83,741.21	31,437.73	63,988.30	85,214.87	1,112.84	119,352.09	45,392.61	42,286.56	0.00	0.00	0.00	768,257.74
Shire Construction Formation	Hours	11	22	0	0	0	88	71	44	0	0	0	0	0	0	0	0	0	22	33	0	0	0	291.00
	Kilometres	0.00	0.00	0.00	0.00	0.00	30.60	20.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00	44.00	0.00	0.00	0.00	117.00
	\$	2,948.22	5,896.44	0.00	0.00	0.00	23,586.42	21,422.17	12,241.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,285.84	12,571.68	0.00	0.00	0.00	84,952.01
Shire Construction Pavement	Hours	99	0	0	0	0	777	1,656	1,336	0	0	0	0	0	0	0	0	0	143	844	0	0	0	4,855.00
	Kilometres	38.55	0.00	0.00	0.00	0.00	61.20	94.88	163.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	143.00	0.00	0.00	0.00	511.83
	\$	26,285.82	0.00	0.00	0.00	0.00	208,263.10	456,320.26	373,597.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,248.97	247,879.82	0.00	0.00	0.00	1,354,595.91
<b>Total Hours</b>		<b>299</b>	<b>620</b>	<b>555</b>	<b>582</b>	<b>625</b>	<b>1,676</b>	<b>2,446</b>	<b>2,087</b>	<b>492</b>	<b>428</b>	<b>96</b>	<b>301</b>	<b>113</b>	<b>230</b>	<b>306</b>	<b>4</b>	<b>429</b>	<b>329</b>	<b>1,025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,643.00</b>
<b>Total km</b>		<b>127.93</b>	<b>818.58</b>	<b>338.00</b>	<b>449.50</b>	<b>659.50</b>	<b>782.80</b>	<b>1,181.28</b>	<b>862.20</b>	<b>452.00</b>	<b>424.02</b>	<b>126.83</b>	<b>269.94</b>	<b>370.00</b>	<b>288.00</b>	<b>255.50</b>	<b>16.00</b>	<b>485.00</b>	<b>222.00</b>	<b>319.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,448.08</b>
<b>Total \$</b>		<b>93,236.26</b>	<b>214,308.22</b>	<b>190,365.00</b>	<b>196,776.76</b>	<b>214,375.00</b>	<b>487,228.60</b>	<b>712,056.97</b>	<b>619,852.69</b>	<b>165,905.24</b>	<b>137,474.24</b>	<b>26,708.16</b>	<b>83,741.21</b>	<b>31,437.73</b>	<b>63,988.30</b>	<b>85,214.87</b>	<b>1,112.84</b>	<b>119,352.09</b>	<b>93,927.42</b>	<b>302,738.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,839,799.66</b>

**List of Accounts Due & Submitted to Council - August 2025**

	Date	Name	Description	Amount
DD3436.1	20/08/2025	Navman Wireless Australia Pty Ltd	Monthly satellite service fees,TN3640 and SatComm 05/07/2025 - 04/08/2025	\$ 771.54
DD3437.1	12/08/2025	Westpac Credit Card CEO	July Credit Card Payment	\$ 10,334.32
<b>Total Direct Debits</b>				<b>\$ 11,105.86</b>
EFT6022	06/08/2025	IRRUNYTJU STORE	Diesel for 1HFB604	\$ 238.14
EFT6023	06/08/2025	WARAKURNA ROADHOUSE	Diesel for 1HFB604	\$ 365.56
EFT6024	06/08/2025	Focus Networks	Various ICT Services and subscriptions monthly fees	\$ 3,383.71
EFT6025	06/08/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 23/07/2025 - 29/07/2025	\$ 156,719.81
EFT6026	06/08/2025	MODELVE PTY LTD	SAMP development	\$ 11,286.00
EFT6027	06/08/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES	Repairs to Lot 255a Motel St Warburton	\$ 5,669.02
EFT6028	11/08/2025	WARBURTON COMMUNITY INC	On billed costs associated with breakin at Lot 104A Warburton	\$ 3,649.98
EFT6029	11/08/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 30/07/2025 - 05/08/2025	\$ 161,310.29
EFT6030	11/08/2025	GOLDFIELDS VOLUNTARY REGIONAL ORG OF COUNCIL	GVROC Annual Subscription Fee for 2025/26	\$ 38,500.00
EFT6031	22/08/2025	AUSTRALIAN TAXATION OFFICE	July 25 BAS	\$ 33,059.00
EFT6032	22/08/2025	NATS	Starlink Standard Kit for 1HTZ233, Shock absorbers for 1HFB604, Supply and deliver Kings BatBlock25 12V Plug and Play Battery Box & Battery, freight for parts for 1GDT303, supply and freight of staff uniforms, vehicle towing, 2 bar roof rack for 1HTZ233, freight for mouse and keyboards.	\$ 6,868.00
EFT6033	22/08/2025	MILY (WARBURTON) STORE	Milk and consumables for Shire Office	\$ 115.80
EFT6034	22/08/2025	Focus Networks	Additional RAM for COMPUTER 1	\$ 1,246.85
EFT6035	22/08/2025	AUSTRALIA POST	Postage supplies to 31/07/2025	\$ 45.35
EFT6036	22/08/2025	Ingot Hotel	Accommodation T Baldock 20/07/2025	\$ 320.00
EFT6037	22/08/2025	Vocus Pty Ltd	Shire office internet 01/06/2025 to 30/06/2025	\$ 2,262.10
EFT6038	22/08/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 09/08/2025 - 12/08/2025	\$ 167,344.41
EFT6039	22/08/2025	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	WALGA Subscriptions 2025/2026	\$ 23,927.70
EFT6040	22/08/2025	MCLEODS LAWYERS PTY LTD	Legal Advice Matter 55524	\$ 701.80
EFT6041	22/08/2025	Source Business Partners	Financial Services - General and Creditors function 21/07/2025 - 03/08/2025	\$ 12,287.85
EFT6042	22/08/2025	Mirlirtjarra Arts	Artwork purchase - painting #82-25	\$ 500.00
EFT6043	22/08/2025	BTH Services (NT) Pty Ltd	Tyre repairs1GDT303	\$ 110.00
EFT6044	22/08/2025	Racheal King	Reimbursement for National Police Clearance	\$ 59.78
EFT6045	22/08/2025	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payment for July 2025	\$ 990.75
EFT6046	22/08/2025	AuSIL (AUSTRALIAN SOCIETY FOR INDIGENEOUS LANGUAGES)	Book Purchases for Warta shop	\$ 626.00
EFT6047	22/08/2025	AUSTRALIA'S GOLDEN OUTBACK	Annual contribution Goldfields Tourism Development initiative 2025/2026	\$ 16,500.00
EFT6048	22/08/2025	CORE BUSINESS AUSTRALIA	Environmental Health Officer placement Claim 1 July 2025	\$ 17,214.92
EFT6054	29/08/2025	Bob Waddell & Associates Pty Ltd	Rates service 1.5hrs week ending 10/08/2025	\$ 264.00
EFT6055	29/08/2025	GOLDFIELDS TOYOTA	Purchase of Toyota Landcruiser LC300 3.3L Dsl Wgn 10AT GX 5	\$ 93,177.19
EFT6056	29/08/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 16/08/2025 - 19/08/2025	\$ 56,723.25
EFT6057	29/08/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms July 2025	\$ 287.16
<b>Total EFT Payments</b>				<b>\$ 815,754.42</b>
OCM AUG 2025	27/08/2025	DAMIAN MCLEAN	OCM fee for 27/08/2025	\$ 550.00
OCM AUG 2025	27/08/2025	Julie Porter	OCM fee for 27/08/2025	\$ 270.00
OCM AUG 2025	27/08/2025	Preston Neil Thomas (SNR)	OCM fee for 27/08/2025	\$ 270.00
OCM AUG 2025	27/08/2025	JOYLENE FRAZER	OCM fee for 27/08/2025	\$ 270.00
OCM AUG 2025	27/08/2025	DEBRA FRAZER	OCM fee for 27/08/2025	\$ 270.00
<b>Total OCM Meeting Fees</b>				<b>\$ 1,630.00</b>
SUPER	13/08/2025	Aware Super Future Saver	Payroll deductions	\$ 1,787.84
SUPER	13/08/2025	HOST PLUS	Payroll deductions	\$ 2,203.81
SUPER	13/08/2025	CBUS SUPERANNUATION	Superannuation contributions	\$ 409.48
SUPER	13/08/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	\$ 561.60
SUPER	27/08/2025	CBUS SUPERANNUATION	Superannuation contributions	\$ 491.37
SUPER	27/08/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	\$ 552.24
<b>Total Super Payments</b>				<b>\$ 6,006.34</b>
DEDUCTION	27/08/2025	Aware Super Future Saver	Payroll deductions	\$ 2,398.12
DEDUCTION	27/08/2025	HOST PLUS	Payroll deductions	\$ 2,430.22
DEDUCTION	27/08/2025	Aware Super Future Saver	Payroll deductions	\$ 2,398.12
DEDUCTION	27/08/2025	HOST PLUS	Payroll deductions	\$ 2,430.22
<b>Total Payroll Deductions</b>				<b>\$ 9,656.68</b>
BPAY	14/08/2025	Telstra Limited	Usage charges & rental for period ending 16/8/25	\$ 805.21
<b>Total BPAY Payments</b>				<b>\$ 805.21</b>
<b>Total Payments Made from Municipal Account</b>				<b>\$ 844,958.51</b>

# Shire of Ngaanyatjarraku

## FINANCIAL REPORT

for the period from 01/07/25 to 31/08/25

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## Financial Report

for the period from 01/07/25 to 31/08/25

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**Content Overview**

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

**The Shire of Ngaanyatjaraku - On a journey**

Our Land - Looking after our Land  
 Our People - Looking after our People  
 Leadership - Showing the way for our Community

Principal place of business:  
 Great Central Road  
 Warburton Aboriginal Community  
 Western Australia

## Statement of comprehensive income

for the period from 01/07/25 to 31/08/25

		01/07/25 to 31/08/25	01/07/25 to 31/08/25	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 %
<b>Revenue</b>						
Rates	13	527,730	529,949	529,949	(2,219)	0%
Grants, subsidies and contributions		2,417,929	1,683,428	10,100,610	734,501	44%
Fees and charges		103,273	101,166	187,083	2,107	2%
Interest revenue		86,480	69,178	415,250	17,302	25%
Other revenue		18,809	17,593	211,206	1,216	7%
		<u>3,154,221</u>	<u>2,401,314</u>	<u>11,444,098</u>	<u>752,907</u>	<u>31%</u>
<b>Expenses</b>						
Employee costs		(215,169)	(348,038)	(2,086,948)	132,869	(38)%
Materials and contracts		(944,517)	(913,949)	(5,483,692)	(30,568)	3%
Utility charges		—	(5,364)	(32,200)	5,364	(100)%
Depreciation	7	—	—	(7,780,200)	—	∞
Insurance		(95,945)	(95,000)	(155,500)	(945)	1%
Other expenditure		(2,990)	25,934	(354,630)	(28,924)	(112)%
		<u>(1,258,621)</u>	<u>(1,336,417)</u>	<u>(15,893,170)</u>	<u>77,796</u>	<u>(6)%</u>
<b>Operating result from continuing operations</b>		<u>1,895,600</u>	<u>1,064,897</u>	<u>(4,449,072)</u>	<u>830,703</u>	<u>78%</u>
Capital grants, subsidies and contributions		—	—	1,523,244	—	∞
Profit on asset disposals		—	—	—	—	∞
Loss on asset disposals		4,755	—	—	(4,755)	∞
		<u>4,755</u>	<u>—</u>	<u>1,643,244</u>	<u>4,755</u>	<u>∞</u>
<b>Net result for the period</b>		<u>1,900,355</u>	<u>1,064,897</u>	<u>(2,805,828)</u>	<u>835,458</u>	<u>78%</u>
<b>Other comprehensive income for the period</b>						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	10	—	—	—	—	∞
<b>Total other comprehensive income for the period</b>		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>∞</u>
<b>Total comprehensive income for the period</b>		<u>1,900,355</u>	<u>1,064,897</u>	<u>(2,805,828)</u>	<u>835,458</u>	<u>78%</u>

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



## Statement of financial position

for the period from 01/07/25 to 31/08/25

		01/07/25 to 31/08/25	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 \$	Budget \$	Variance \$	Variance %
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents	2	17,931,821	16,078,196	8,197,453	(1,853,625)	(12)%
Trade and other receivables	3	671,752	320,812	446,838	(350,940)	(109)%
Other financial assets		—	446,838	168,523	446,838	100%
Inventories	4	7,673	7,673	148,130	—	0%
<b>Total current assets</b>		<b>18,611,246</b>	<b>16,853,519</b>	<b>8,960,944</b>	<b>1,757,727</b>	<b>10%</b>
<b>Non-current assets</b>						
Other financial assets		39,810	39,810	—	—	0%
Property, plant and equipment	5	14,011,884	13,925,750	12,807,890	(86,134)	(1)%
Infrastructure	6	172,583,253	172,568,813	163,118,385	(14,440)	0%
<b>Total non-current assets</b>		<b>186,634,947</b>	<b>186,534,373</b>	<b>175,967,860</b>	<b>100,574</b>	<b>0%</b>
<b>Total assets</b>		<b>205,246,193</b>	<b>203,387,892</b>	<b>184,928,804</b>	<b>1,858,301</b>	<b>1%</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables	8	320,849	362,903	2,167,738	42,054	12%
Employee related provisions		84,008	84,008	115,550	—	0%
<b>Total current liabilities</b>		<b>404,857</b>	<b>446,911</b>	<b>2,283,288</b>	<b>(42,054)</b>	<b>(9)%</b>
<b>Non-current liabilities</b>						
Employee related provisions		22,694	22,694	8,687	—	0%
<b>Total non-current liabilities</b>		<b>22,694</b>	<b>22,694</b>	<b>8,687</b>	<b>—</b>	<b>0%</b>
<b>Total liabilities</b>		<b>427,551</b>	<b>469,605</b>	<b>2,291,975</b>	<b>42,054</b>	<b>9%</b>
<b>Net assets</b>		<b>204,818,642</b>	<b>202,918,287</b>	<b>182,636,829</b>	<b>1,900,355</b>	<b>1%</b>
<b>Equity</b>						
Retained surplus		74,033,505	72,133,150	53,352,759	(1,900,355)	(3)%
Reserve accounts	14	8,293,678	8,293,678	8,293,678	—	0%
Revaluation surplus	10	122,491,459	122,491,459	120,990,392	—	0%
<b>Total equity</b>		<b>204,818,642</b>	<b>202,918,287</b>	<b>182,636,829</b>	<b>1,900,355</b>	<b>1%</b>

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 31/08/25

	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
<b>Restated balance as at 1 July</b>		<b>73,644,282</b>	<b>8,293,678</b>	<b>120,990,392</b>	<b>202,928,352</b>
<b>Comprehensive income for the period</b>					
<b>Net result for the period</b>		(1,511,132)	—	—	(1,511,132)
<b>Other comprehensive income for the period</b>					
Increase/(decrease) in asset revaluation surplus		—	—	1,501,067	1,501,067
<b>Other comprehensive income for the period</b>		<b>—</b>	<b>—</b>	<b>1,501,067</b>	<b>1,501,067</b>
<b>Total comprehensive income for the period</b>		<b>(1,511,132)</b>	<b>—</b>	<b>1,501,067</b>	<b>(10,065)</b>
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
<b>Balance as at 30 June 2025</b>		<b>72,133,150</b>	<b>8,293,678</b>	<b>122,491,459</b>	<b>202,918,287</b>
Balance as at 1 July 2025		72,133,150	8,293,678	122,491,459	202,918,287
<b>Comprehensive income for the period</b>					
<b>Net result for the period</b>		1,900,355	—	—	1,900,355
<b>Total comprehensive income for the period</b>		<b>1,900,355</b>	<b>—</b>	<b>—</b>	<b>1,900,355</b>
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
<b>Balance as at 30 June 2026</b>		<b>74,033,505</b>	<b>8,293,678</b>	<b>122,491,459</b>	<b>204,818,642</b>

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

## Statement of cash flows

for the period from 01/07/25 to 31/08/25

	01/07/25 to 31/08/25	01/07/25 to 31/08/25	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 %
<b>Cash flows from operating activities</b>					
<b>Receipts</b>					
Rates	3,166	—	529,948	3,166	100%
Grants, subsidies and contributions	2,575,573	—	187,083	2,575,573	100%
Fees and charges	103,273	—	—	103,273	100%
Interest revenue	86,480	—	10,100,610	86,480	100%
Goods and services tax received	12,517	—	605,602	12,517	100%
Other revenue	18,809	17,593	211,206	1,216	6%
<b>Total receipts</b>	<b>2,799,818</b>	<b>17,593</b>	<b>12,049,699</b>	<b>2,782,225</b>	<b>99%</b>
<b>Payments</b>					
Employee costs	(215,169)	—	(2,086,948)	(215,169)	100%
Materials and contracts	(1,065,126)	(913,949)	(5,483,692)	(151,177)	14%
Utility charges	—	—	(32,200)	—	∞
Insurance paid	(95,945)	(95,000)	(155,500)	(945)	1%
Goods and services tax paid	—	—	(605,602)	—	∞
Other expenditure	79,028	25,934	(384,630)	53,094	67%
<b>Total payments</b>	<b>(1,297,212)</b>	<b>(983,015)</b>	<b>(8,904,072)</b>	<b>(314,197)</b>	<b>24%</b>
<b>Net cash provided by operating activities</b>	<b>1,502,606</b>	<b>(965,422)</b>	<b>3,145,627</b>	<b>2,468,028</b>	<b>164%</b>
<b>Cash flows from investing activities</b>					
<b>Payments</b>					
Payments for financial assets at amortised cost	—	—	—	—	∞
Payments for purchase of property, plant & equipment	5a (86,134)	—	(1,979,928)	(86,134)	100%
Payments for construction of infrastructure	6a (14,440)	—	(1,958,572)	(14,440)	100%
<b>Receipts</b>					
Proceeds from capital grants, subsidies and contributions	—	—	1,523,244	—	∞
Proceeds from sale of property, plant & equipment	4,755	—	120,000	4,755	100%
<b>Net cash (used in) investing activities</b>	<b>(95,819)</b>	<b>—</b>	<b>(2,295,256)</b>	<b>(95,819)</b>	<b>100%</b>
<b>Net increase /(decrease) in cash held</b>	<b>1,406,787</b>	<b>(965,422)</b>	<b>850,371</b>	<b>2,372,209</b>	<b>169%</b>
Cash at beginning of year	16,525,034	—	—	16,525,034	100%
<b>Cash and cash equivalents at the end of the year</b>	<b>17,931,821</b>	<b>(965,422)</b>	<b>850,371</b>	<b>18,897,243</b>	<b>105%</b>

## Statement of cash flows (continued)

for the period from 01/07/25 to 31/08/25

	01/07/25 to 31/08/25	01/07/25 to 31/08/25	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 31/08/25

		01/07/25 to 31/08/25	01/07/25 to 31/07/25	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. YTD Budget Variance	YTD Actual vs. YTD Budget Variance
	Note	YTD Actual \$	YTD Budget \$	\$	\$	%
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	13	527,730	—	528,634	(527,730)	∞
Rates excluding general rates	13	—	1,315	1,315	1,315	100%
Grants, subsidies and contributions		2,417,929	841,714	10,100,610	(1,576,215)	(187)%
Fees and charges		103,273	15,583	187,083	(87,690)	(563)%
Interest revenue		86,480	34,589	415,250	(51,891)	(150)%
Other revenue		18,809	17,593	211,206	(1,216)	(7)%
Profit on asset disposals		—	—	—	—	∞
		3,154,221	910,794	11,444,098	2,243,427	246%
<b>Expenditure from operating activities</b>						
Employee costs		(215,169)	(174,147)	(2,086,948)	(41,022)	24%
Materials and contracts		(944,517)	(456,974)	(5,483,692)	(487,543)	107%
Utility charges		—	(2,682)	(32,200)	2,682	(100)%
Depreciation		—	(648,082)	(7,780,200)	648,082	(100)%
Insurance		(95,945)	(95,000)	(155,500)	(945)	1%
Other expenditure		(2,990)	(32,033)	(384,630)	29,043	(91)%
Loss on asset disposals		4,755	—	—	4,755	∞
		(1,253,866)	(1,408,918)	(15,923,170)	155,052	(11)%
Non-cash amounts excluded from operating activities		(4,755)	(648,082)	(7,780,200)	(643,327)	99%
<b>Amount attributable to operating activities</b>		1,895,600	(1,146,206)	(12,259,272)	(3,041,806)	265%
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Capital grants, subsidies and contributions		—	—	(1,523,244)	—	∞
Proceeds from disposal of assets		4,755	—	—	(4,755)	∞
		4,755	—	(1,643,244)	4,755	∞
<b>Outflows from investing activities</b>						
Acquisition of property, plant and equipment	5a	(86,134)	—	(1,979,928)	86,134	∞
Acquisition of infrastructure	6a	(14,440)	(152,218)	(1,958,572)	(137,778)	91%
		(100,574)	(152,218)	(3,938,500)	51,644	(34)%
<b>Amount attributable to investing activities</b>		(95,819)	(152,218)	(5,581,744)	(56,399)	37%
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>						
		8,112,930	—	—	(8,112,930)	∞
Amount attributable to operating activities		1,895,600	(1,146,206)	(12,259,272)	(3,041,806)	265%
Amount attributable to investing activities		(95,819)	(152,218)	(5,581,744)	(56,399)	37%
<b>Surplus/(deficit) after imposition of general rates</b>		9,912,711	(1,298,424)	(17,841,016)	(11,211,135)	863%

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 01/07/25 to 31/08/25

### Index of Notes to the financial report

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## Notes to and forming part of the financial report

for the period from 01/07/25 to 31/08/25

### 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 01/07/25 to 31/08/25

### 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 01/07/25 to 31/08/25

## Note 2. Cash and cash equivalents

		01/07/25 to 31/08/25 \$	2025 \$
	Note		
Cash at bank and on hand		17,484,983	16,525,034
<b>Total cash and cash equivalents</b>	20a	<b>17,931,821</b>	<b>16,525,034</b>
Held as			
- Unrestricted cash and cash equivalents		9,638,143	8,231,356
- Restricted cash and cash equivalents	11a	8,293,678	8,293,678
<b>Total</b>		<b>17,931,821</b>	<b>16,525,034</b>

**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 01/07/25 to 31/08/25

## Note 3. Trade and other receivables

	01/07/25 to 31/08/25 \$	2025 \$
<b>Current</b>		
Rates and statutory receivables	534,829	13,728
Trade receivables	133,538	291,182
GST receivable	3,385	15,902
	<b>671,752</b>	<b>320,812</b>

**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 01/07/25 to 31/08/25

### Note 4. Inventories

	01/07/25 to 31/08/25 \$	2025 \$
<b>Current</b>		
Fuel and materials	7,673	7,673
<b>Total current inventories</b>	<b>7,673</b>	<b>7,673</b>
<b>Balance at beginning of year</b>	<b>(5,986)</b>	<b>—</b>
Inventories expensed during the year	—	(5,986)

### 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.

## Shire of Ngaanyatjaraku

Notes to and forming part of the financial report  
for the period from 01/07/25 to 31/08/25

### Note 5. Property, plant and equipment

#### (a) Movements in balances

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

	Note	Assets not subject to operating lease - Buildings non-specialised	Total Property	Plant and equipment Furniture and equipment	Plant and equipment	Total property, plant and equipment
		\$	\$	\$	\$	\$
<b>Balance at 1 July 2024</b>		12,088,032	12,088,032	30,542	576,685	12,695,259
Additions		–	–	19,647	126,256	145,903
Disposals		–	–	–	(30,015)	(30,015)
Revaluation increments transferred to revaluation surplus		1,501,775	1,501,775	–	–	1,501,775
Depreciation	7	(251,834)	(251,834)	(9,279)	(97,443)	(358,556)
Transfers		–	–	–	(28,616)	(28,616)
<b>Balance at 30 June 2025</b>		13,337,973	13,337,973	40,910	546,867	13,925,750
<b>Comprises:</b>						
Gross balance amount at 30 June 2025		14,093,453	14,093,453	110,350	858,613	15,062,416
Accumulated depreciation at 30 June 2025		(755,500)	(755,500)	(87,374)	(311,746)	(1,154,620)
Other Movement		20	20	17,934	–	17,954
<b>Balance at 30 June 2025</b>	5b	13,337,973	13,337,973	40,910	546,867	13,925,750
<b>Balance at 1 July 2025</b>		13,337,973	13,337,973	40,910	546,867	13,925,750
Additions		–	–	2,992	–	2,992
Disposals		–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Depreciation		–	–	–	–	–
<b>Balance at 30 June 2026</b>	7	13,337,973	13,337,973	43,902	546,867	13,928,742
<b>Comprises:</b>						
Gross balance amount at 30 June 2026		14,178,956	14,178,956	122,184	1,062,551	15,363,691
Accumulated depreciation at 30 June 2026		(952,687)	(952,687)	(87,374)	(311,746)	(1,351,807)

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Notes to and forming part of the financial report  
for the period from 01/07/25 to 31/08/25

Note 5. Property, plant and equipment (continued)

	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
Note	\$	\$	\$	\$	\$
Other Movement	—	—	—	—	—
Balance at 30 June 2026	13,226,269	13,226,269	34,810	750,805	14,011,884
	5b				

## Shire of Ngaanyatjaraku

### Notes to and forming part of the financial report for the period from 01/07/25 to 31/08/25

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

##### (b) Carrying Amount Measurements

Asset class	Carrying amount		2025	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
	01/07/25 to 31/08/25	\$						
(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
<b>(ii) Cost</b>				
Furniture and equipment	N/A	Cost	Not applicable	N/A
Plant and equipment	N/A	Cost	Not applicable	N/A

## Shire of Ngaanyatjaraku

### Notes to and forming part of the financial report for the period from 01/07/25 to 31/08/25

#### 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 \$	infrastructure \$	Total infrastructure \$
<b>Balance as at 1 July 2024</b>		167,744,100	431,162	309,908	7,957,656	176,442,826	
Additions *		3,425,313	—	—	64,780	3,490,093	
(Disposals)		—	—	—	—	—	
Revaluation increments transferred to revaluation surplus		—	—	—	—	—	
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—	
Depreciation		(7,361,574)	(12,652)	(18,496)	—	(7,392,722)	
Transfers	7	7,957,656	—	28,616	(7,957,656)	28,616	
<b>Balance at 30 June 2025</b>		<b>171,765,495</b>	<b>418,510</b>	<b>320,028</b>	<b>64,780</b>	<b>172,568,813</b>	
<b>Comprises:</b>							
Gross balance amount at 30 June 2025		246,770,246	621,676	401,580	64,780	247,858,282	
Accumulated depreciation at 30 June 2025		(75,004,751)	(203,166)	(81,552)	—	(75,289,469)	
<b>Balance at 30 June 2025</b>		<b>171,765,495</b>	<b>418,510</b>	<b>320,028</b>	<b>64,780</b>	<b>172,568,813</b>	
<b>Balance as at 1 July 2025</b>		171,765,495	418,510	320,028	64,780	172,568,813	
Additions *		125,965	—	—	—	125,965	
(Disposals)		—	—	—	—	—	
Revaluation increments transferred to revaluation surplus		—	—	—	—	—	
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—	
Depreciation		—	—	—	—	—	
Transfers	7	—	—	—	—	—	
<b>Balance at 30 June 2026</b>		<b>171,891,460</b>	<b>418,510</b>	<b>320,028</b>	<b>64,780</b>	<b>172,694,778</b>	
<b>Comprises:</b>							
Gross balance amount at 30 June 2026		246,896,464	621,676	372,964	—	247,891,104	
Accumulated depreciation at 30 June 2026		(75,004,751)	(203,166)	(99,934)	—	(75,307,851)	

continued on next page ...

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## Shire of Ngaanyatjaraku

### Notes to and forming part of the financial report for the period from 01/07/25 to 31/08/25

#### Note 6. Infrastructure (continued)

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance at 30 June 2026		171,891,713	418,510	273,030	—	172,583,253

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



## Shire of Ngaanyatjarra

### Notes to and forming part of the financial report

for the period from 01/07/25 to 31/08/25

#### Note 6. Infrastructure (continued)

##### (b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair Value - as determined at the last valuation date</b>					
Infrastructure - roads	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Other infrastructure - recreation	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Other infrastructure	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 31/08/25

### Note 7. Fixed assets

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#### Depreciation

##### Depreciation rates

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 31/08/25

### 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 01/07/25 to 31/08/25

### Note 7. Fixed assets (continued)

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recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

#### **Gains or losses on disposal**

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 31/08/25

## Note 8. Trade and other payables

	01/07/25 to 31/08/25 \$	2025 \$
<b>Current</b>		
Sundry creditors	—	120,609
Prepaid rates	2,827	6,290
Accrued payroll liabilities	28,654	28,654
Statutory liabilities	118,009	—
Accrued Expenses	13,106	48,803
Other payables	158,253	158,547
<b>Total current trade and other payables</b>	<b>320,849</b>	<b>362,903</b>

**MATERIAL ACCOUNTING POLICIES****Financial liabilities**

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

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

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 31/08/25

### Note 9. Other liabilities

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#### **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 01/07/25 to 31/08/25

### Note 10. Revaluation surplus

	01/07/25 to 31/08/25	01/07/25 to 31/08/25 Revaluation Increment	01/07/25 to 31/08/25 Revaluation (Decrement)	Total Movement on Revaluation	01/07/25 to 31/08/25 Closing Balance	2025 Opening Balance	2025 Revaluation Increment	2025 Revaluation (Decrement)	Total Movement on Revaluation	2025 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	11,455,831	-	-	-	11,455,831	9,954,056	1,501,775	-	1,501,775	11,455,831
Revaluation surplus - Plant and equipment	190,407	-	-	-	190,407	190,407	-	-	-	190,407
Revaluation surplus - Infrastructure - roads	110,845,929	-	-	-	110,845,929	110,845,929	-	-	-	110,845,929
	<b>122,492,167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,492,167</b>	<b>120,990,392</b>	<b>1,501,775</b>	<b>-</b>	<b>1,501,775</b>	<b>122,492,167</b>
	<b>122,492,167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,492,167</b>	<b>120,990,392</b>	<b>1,501,775</b>	<b>-</b>	<b>1,501,775</b>	<b>122,492,167</b>

## Notes to and forming part of the financial report

for the period from 01/07/25 to 31/08/25

## Note 11. Restrictions over financial assets

		01/07/25 to 31/08/25 Actual \$	01/07/25 to 31/08/25 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	7,846,840	—	7,846,840
- Financial assets at amortised cost		446,838	—	446,838
		<b>8,293,678</b>	<b>—</b>	<b>8,293,678</b>

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	14	8,293,678	—	8,293,678
<b>Total restricted financial assets</b>		<b>8,293,678</b>	<b>—</b>	<b>8,293,678</b>



## Notes to and forming part of the financial report

for the period from 01/07/25 to 31/08/25

### 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 01/07/25 to 31/08/25

### 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  
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Note 13. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/25 to 31/08/25 Actual Rateable value	01/07/25 to 31/08/25 Actual Rate revenue	01/07/25 to 31/08/25 Actual Interim rates	01/07/25 to 31/08/25 Actual Back rates	01/07/25 to 31/08/25 Actual Total revenue	01/07/25 to 31/08/25 Budget rate revenue	01/07/25 to 31/08/25 Budget interim rate	01/07/25 to 31/08/25 Budget back rate	01/07/25 to 31/08/25 Budget total revenue	2024/25 Actual Total revenue
<b>(a) General Rates</b>													
Rate Description													
Mining Tenements	Unimproved valuation	-	-	-	527,730	-	-	527,730	-	-	-	-	478,588
<b>Total general rates</b>					<b>527,730</b>	<b>-</b>	<b>-</b>	<b>527,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>478,588</b>
Minimum payment													
Mining Tenements	Unimproved valuation	-	-	-	-	-	-	-	-	-	-	-	10,539
<b>Total minimum payments</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,539</b>
<b>Total general rates and minimum payments</b>					<b>527,730</b>	<b>-</b>	<b>-</b>	<b>527,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>489,127</b>
<b>Total rates</b>					<b>527,730</b>	<b>-</b>	<b>-</b>	<b>527,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>489,127</b>

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.

## Shire of Ngaanyatjaraku

### Notes to and forming part of the financial report for the period from 01/07/25 to 31/08/25

#### Note 14. Reserve accounts

	01/07/25 to 31/08/25	01/07/25 to 31/08/25	01/07/25 to 31/08/25	01/07/25 to 31/08/25	01/07/25 to 31/08/25	01/07/25 to 31/08/25	01/07/25 to 31/08/25	01/07/25 to 31/08/25	01/07/25 to 31/08/25	01/07/25 to 31/08/25	2025 Opening Balance Actual	2025 Transfer to Actual	2025 Transfer (from) Actual	2025 Closing Balance Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>														
(a) Employee Entitlement Reserve	333,206	–	–	–	–	–	–	–	–	–	333,206	–	–	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	–	–	–	–	–	–	–	–	–	6,990,740	–	–	6,990,740
(c) Cultural Centre Reserve	297,225	–	–	–	–	–	–	–	–	–	297,225	–	–	297,225
(d) Strategic Reserve	672,507	–	–	–	–	–	–	–	–	–	672,507	–	–	672,507
	<b>8,293,678</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8,293,678</b>	<b>–</b>	<b>–</b>	<b>8,293,678</b>

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

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

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