



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

# ATTACHMENTS

Ordinary Council Meeting  
29 October 2025



## Attachments

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## Investment 10.1 Investment Register – September 2025

Shire of Ngaanyatjarraku

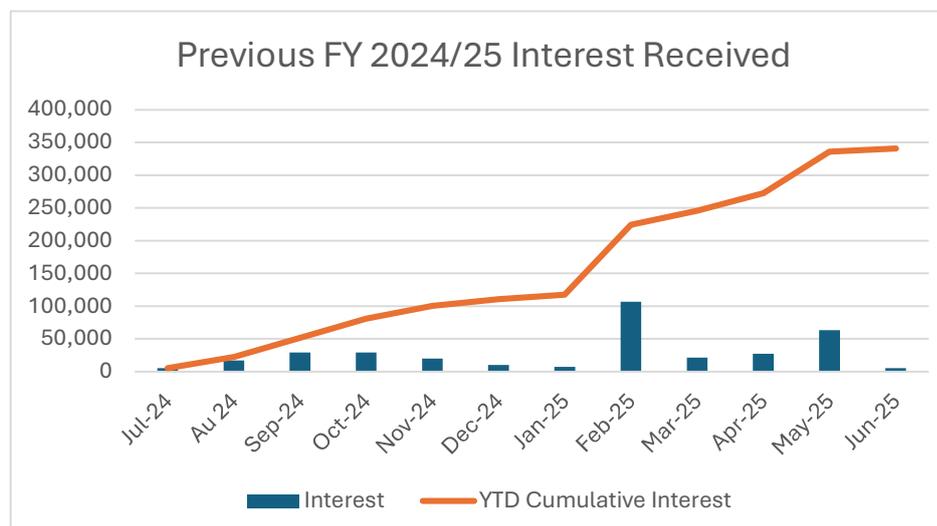
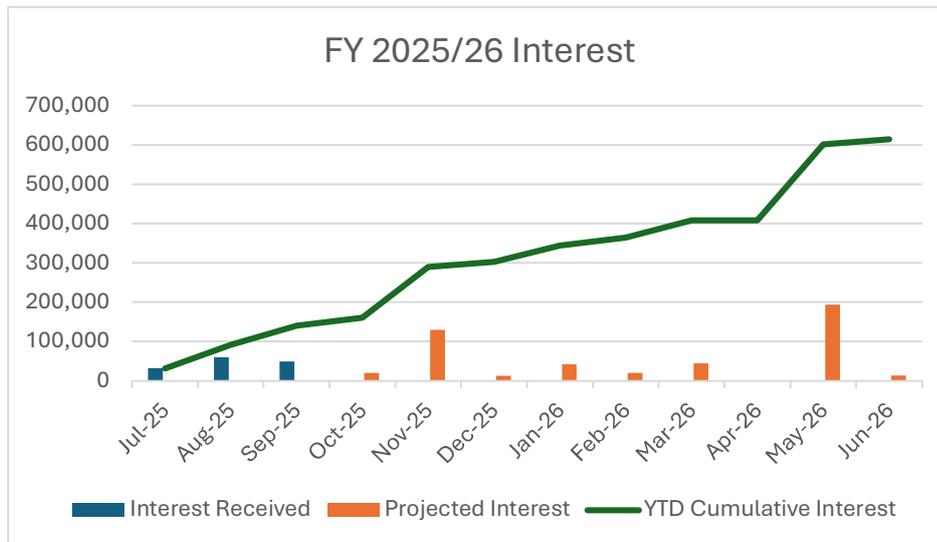
Cash Position as of 30<sup>th</sup> September 2025

### Municipal Funds

| Account                      | Term     | Interest Rate                          | Value              |
|------------------------------|----------|--|--------------------|
| Municipal Account ***911     | At Call  | 0%                                     | \$48,767           |
| Municipal Account *** 534    | At Call  | 2.95% > \$999,999<br>0.01% < \$999,999 | \$200,338          |
| Term Deposit ***513          | 3 months | 4.21%                                  | \$2,000,000        |
| Term Deposit ***993          | 3 months | 4.24%                                  | \$1,000,000        |
| Term Deposit ***505          | 3 months | 4.21%                                  | \$2,000,000        |
| Term Deposit ***441          | 3 months | 4.31%                                  | \$2,500,000        |
| Term Deposit *** 255         | 3 months | 4.16%                                  | \$1,200,000        |
| <b>Total Municipal Funds</b> |          |  | <b>\$8,949,105</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> |



#### 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

**Attachment 10.2 Payment by Employees via Purchasing Cards – 27 August to 27 September 2026.**

| <b>Date</b> | <b>Transaction Description</b> | <b>Debit Amount</b> | <b>Description</b>          |
|-------------|--------------------------------|---------------------|-----------------------------|
| 8/27/2025   | Starlink Internet              | \$161.31            | Subscription                |
| 8/28/2025   | Qantas                         | \$847.93            | Flights                     |
| 8/28/2025   | Qantas                         | \$997.24            | Flights                     |
| 8/28/2025   | Qantas                         | \$381.60            | Flights                     |
| 8/28/2025   | Qantas                         | \$666.32            | Flights                     |
| 9/1/2025    | Qantas                         | \$437.35            | Flights                     |
| 9/2/2025    | Qantas                         | \$583.61            | Flights                     |
| 9/3/2025    | Fuel                           | \$140.34            | Travel                      |
| 9/3/2025    | Fuel                           | \$29.29             | Travel                      |
| 9/3/2025    | Leonora Central Hotel          | \$165.00            | Accommodation               |
| 9/4/2025    | Taxi                           | \$22.05             | Travel                      |
| 9/4/2025    | Perth Airport                  | \$227.23            | Travel                      |
| 9/4/2025    | Qantas                         | \$591.72            | Flights                     |
| 9/5/2025    | SureStay Kalgoorlie            | \$163.66            | Accommodation               |
| 9/8/2025    | Office works                   | \$597.00            | Telecommunications          |
| 9/8/2025    | Starlink Internet              | \$85.61             | Subscription                |
| 9/8/2025    | Virgin                         | \$425.34            | Flights                     |
| 9/9/2025    | Qantas                         | \$671.63            | Flights                     |
| 9/9/2025    | Virgin                         | \$410.14            | Flights                     |
| 9/11/2025   | Car parking                    | \$30.41             | Travel                      |
| 9/8/2025    | Reimbursement Virgin Flight    | -\$311.01           | Flights                     |
| 9/11/2025   | Qantas                         | \$432.24            | Flights                     |
| 9/13/2025   | SP Spacetak Management         | \$612.00            | Telecommunication equipment |
| 9/16/2025   | Qantas                         | \$342.30            | Flights                     |
| 9/16/2025   | Qantas                         | \$342.30            | Flights                     |
| 9/16/2025   | Qantas                         | \$500.72            | Flights                     |
| 9/16/2025   | Qantas                         | \$500.72            | Flights                     |
| 9/16/2025   | Qantas                         | \$674.63            | Flights                     |
| 9/17/2025   | Wilson Car Park                | \$48.66             | Travel                      |
| 9/17/2025   | Uber                           | \$29.00             | Travel                      |
| 9/16/2025   | Hospitality Inn                | \$358.00            | Accommodation               |
| 9/17/2025   | Starlink Internet              | \$486.00            | Subscription                |
| 9/17/2025   | Uber                           | \$10.74             | Travel                      |
| 9/18/2025   | Uber                           | \$22.00             | Travel                      |

|              |                                       |                    |                    |
|--------------|---------------------------------------|--------------------|--------------------|
| 9/18/2025    | Uber -                                | \$31.81            | Travel             |
| 9/18/2025    | Uber                                  | \$10.74            | Travel             |
| 9/18/2025    | Uber                                  | \$21.89            | Travel             |
| 9/18/2025    | Carparking                            | \$13.00            | Travel             |
| 9/19/2025    | Uber                                  | \$21.76            | Travel             |
| 9/19/2025    | Uber                                  | \$60.35            | Travel             |
| 9/19/2025    | Uber                                  | \$65.48            | Travel             |
| 9/19/2025    | Carparking                            | \$14.19            | Travel             |
| 9/19/2025    | Fuel                                  | \$66.07            | Fuel               |
| 9/22/2025    | Starlink Internet                     | \$546.00           | Subscription       |
| 9/22/2025    | Cowfish – telecommunication equipment | \$314.00           | Telecommunications |
| 9/26/2025    | Uber                                  | \$18.70            | Travel             |
| 10/27/2024   | CARD FEE                              | \$10.00            |                    |
|              |                                       |                    |                    |
| <b>Total</b> |                                       | <b>\$12,877.07</b> |                    |

# Attachment 10.4 - October 2025

| <b>Council Resolution Tracker</b> |   |             |                 |         |   |                   |
|-----------------------------------|---|-------------|-----------------|---------|---|-------------------|
| Shire of Ngaanyatjaraku           |   |             |                 |         |   |                   |
| Resolution Reference              | Resolution  | Entry Date  | Completion Date | Officer | Action  | Resolution Status |
| 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  |
| 9.2.24.09.2025                    | That the minutes of the Ordinary Council Meeting held on 27 August 2025 at the Council Chamber  | 24-Sep-2025 | 24-Sep-2025     | D.Mosel | No Further action required                                    | Complete          |
| 10.1.24.09.2025                   | That Council note the Council Investment Register detailing investment activity for August 2025 w   | 24-Sep-2025 | 24-Sep-2025     | D,Mosel | No Further action required                                    | Complete          |
| 10.2.24.09.2025                   | That the Council received the listing of payment made by authorised employees using transaction cards for the period of 29 July to 27 August 2025, \$11,313.13. (Attachment 10.2)   | 24-Sep-2025 | 24-Sep-2025     | D.Mosel | No further action required                                    | Complete          |
| 10.3.24.09.2025                   | That the Council received the listing of payment made by authorised employees using transaction   | 24-Sep-2025 | 24-Sep-2025     | D.Mosel | No Further action required                                    | Complete          |
| 10.4.24.09.2025                   | That Council receive the Council Resolution Register for August 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)  | 24-Sep-2025 | 24-Sep-2025     | D.Mosel | No Further action required                                    | Complete          |
| 10.5.24.09.2025                   | 1. Authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 255b Motel Street, Warburton; and<br>2. Authorises Lot 255b Motel Street, Warburton to be provided to Ngaanyatjarra Council Group on a month-to-month basis, to be reviewed in three (3) months (December 2025).  | 24-Sep-2025 | 24-Sep-2025     | D,Mosel | No Further action required                                    | To Be Reviewed    |
| 10.6.24.09.2025                   | 1. Authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 183 Warburton (Early Years Complex).<br>2. Authorises Lot 183 Warburton (Early Years Complex) to be provided to Ngaanyatjarra Council Group on a month-to-month basis, to be reviewed in three (3) months (December 2025).  | 24-Sep-2025 | 24-Sep-2025     | D,Mosel | No Further action required                                    | To Be reviewed    |
| 10.7.24.09.2025                   | That the Council notes Report 10.7 Local Government Election 2025.  | 24-Sep-2025 | 24-Sep-2025     | D,Mosel | No Further action required                                    | Complete          |
| 10.8.24.09.2025                   | <ul style="list-style-type: none"> <li>The draft Deed of Extension of Sublease J096492 has been prepared and circulated for consent.</li> <li>The renewal process is progressing in accordance with statutory requirements and partnership agreements.</li> <li>The Shire is awaiting formal consents from Warburton Community Inc and the Minister for Aboriginal Affairs.</li> <li>The CEO will report back to Council to advise the finalisation of Sublease J096492.</li> </ul> | 24-Sep-2025 | 24-Sep-2025     | D,Mosel | Report back to council upon the finalisation of the agreement | Ongoing           |
| 10.9.24.09.2025                   | That council endorses Cr Preston Thomas as the deputy Representative for the outback Highway Development Council The chief  | 24-Sep-2025 | 24-Sep-25       | D,Mosel | No Further action required                                    | Complete          |
| 10.0.024.09.2025                  | That Council notes 10.10 Information Report - Shires Contribution to the Desert Dust Up Fireworks 2025.   | 24-Sep-2025 | 24-Sep-2025     | D,Mosel | No Further action required                                    | Complete          |
| 11.1.24.09.2025                   | That Council receive the Operational Services Action Report for September 2025 (Attachment 11.1)  | 24-Sep-2025 | 24-Sep-2025     | D,Mosel | No Further action required                                    | Complete          |
| 11.2.24.09.2025                   | That Council note the Environmental Health and Building Services report for August 2025.  | 24-Sep-2025 | 24-Sep-2025     | D,Mosel | No Further action required                                    | Complete          |
| 12.1.24.09.2025                   | That the Council received the month payment listing for August 2025 payments of \$844,958.51. (Attachment 12.1)   | 24-Sep-2025 | 24-Sep-2025     | D,Mosel | No Further action required                                    | Complete          |
| 12.2.24.09.2025                   | That Council receive the Monthly Financial Report for the periods ended 31 <sup>st</sup> August 2025 (Attachment 12.2)  | 24-Sep-2025 | 24-Sep-2025     | D,Mosel | No Further action required                                    | Complete          |

## 10.6 2026 Council Meeting Dates

| <b>Date</b>                  | <b>Location</b>  | <b>Time</b> |
|------------------------------|--|-------------|
| Wednesday, 25 February 2026  | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm      |
| Wednesday, 25 March 2026     | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm      |
| Wednesday, 29 April 2026     | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm      |
| Wednesday, 27 May 2026       | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm      |
| Wednesday, 24 June 2026      | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm      |
| Wednesday, 29 July 2026      | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm      |
| Wednesday, 26 August 2026    | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm      |
| Wednesday, 30 September 2026 | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm      |
| Wednesday, 28 October 2026   | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm      |
| Wednesday, 25 November 2026  | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm      |
| Wednesday, 16 December 2026  | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm      |

# ELECTED MEMBER PROSPECTUS



## Guide to becoming a Zone Delegate or WALGA State Councillor – 2025



# THE VOICE OF WA LOCAL GOVERNMENT

The Western Australian Local Government Association (WALGA) is an independent, member-based, not-for-profit organisation representing and supporting the WA Local Government sector. Our membership includes all 139 Local Governments in the State.

Consider nominating for a position on the Zone or State Council and play a role in shaping policy and advocacy on behalf of Local Government in Western Australia.

## OUR FOCUS AREAS



**Appropriately resourced and flexible Local Government**



**High quality Infrastructure**



**Disaster readiness**



**Climate resilience**



**Low carbon**



**Diversity, equity and inclusion**

# WHAT DOES WALGA DO?

## Influence

- **Advocacy:** Lead advocacy and engagement on issues important to Local Government.
- WALGA acts as a single point of contact for the Local Government sector.
- WALGA facilitates connections with Local Government leaders and stakeholders from all regions across WA.
- WALGA represents every Local Government across WA to ensure local communities are heard and considered in policy-making processes.
- **Events:** WALGA events provide a platform to engage with Local Government representatives, industry stakeholders, and experts to discuss key issues, share knowledge, and foster collaboration.

## Support

- **Specialist Support Services:** Providing vital support to Local Government in areas such as governance, employee relations and procurement.
- **Training:** WALGA is a Registered Training organisation (RTO).
- **Collaboration:** Facilitating partnerships and knowledge-sharing among Local Governments to promote best practice and innovative solutions.
- **Preferred Supplier Program:** Offering access to prequalified suppliers, simplifying procurement for Local Government.

## Expertise

- **Policy development:** WALGA has one of the largest policy teams outside of Government, with expertise across infrastructure, transport, planning, environment and waste, economics, community and social policy, emergency management, and governance.
- Our collaborative, evidence-based policy positions, aim to deliver positive outcomes that meet community needs.
- **Data and insights:** WALGA collects data covering various aspects of Local Government operations, which can provide valuable insights and analysis to inform policy development and program planning.
- **Program support:** WALGA has a long history in the delivery and administration of grant programs on behalf of Government to ensure the smooth delivery of priority programs and initiatives at a community level.

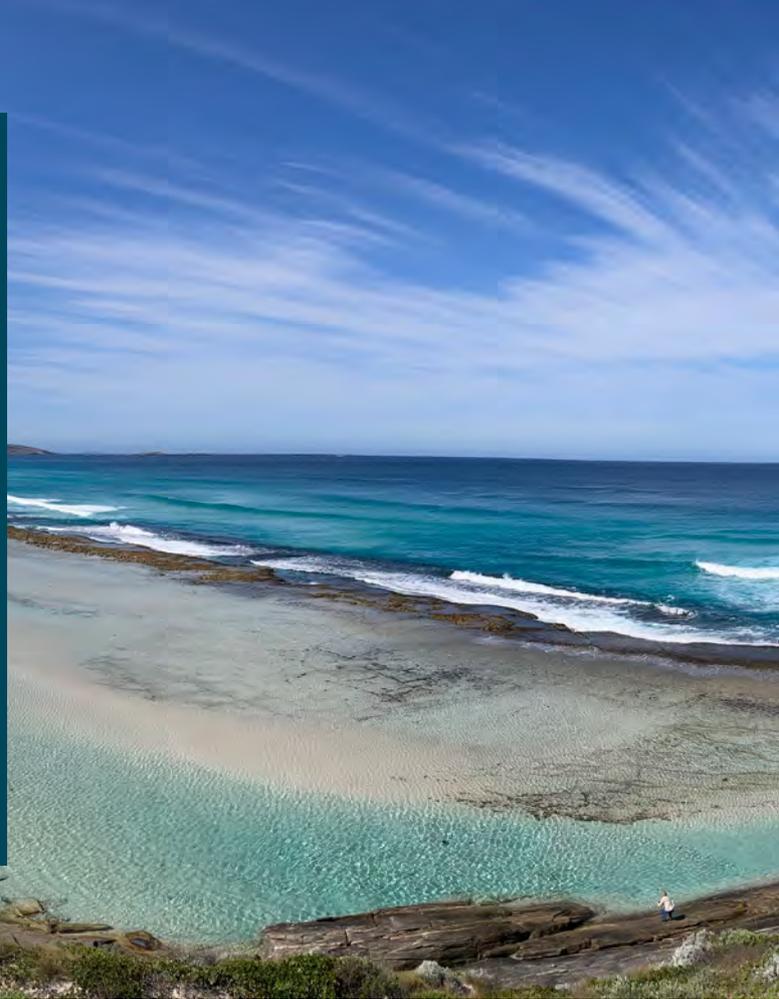
# HOW IS WALGA FUNDED?

WALGA is funded by diverse revenue streams including income from services, such as the Preferred Supplier Program and Training, Grant Programs, Insurance Services and Services subscriptions. Our Member Association Subscription remains a small percentage (10%) of WALGA's total revenue.

# ZONES

The relationship between State Council and Zones is critical as it underpins WALGA's advocacy on behalf of Local Government at the State and Federal Government levels. Zones have an integral role in shaping the political and strategic direction of WALGA.

Not only are Zones responsible for bringing relevant local and regional issues to the State Council table, but they are also a key player in developing policy and legislative initiatives for Local Government in WA.



## ROLE OF ZONES

### **The key functions of Zones are to:**

- elect one or more State Councillor;
- consider the State Council Agenda;
- developing and advocating positions on regional issues affecting Local Government;
- progressing regional Local Government initiatives;
- initiating regional projects relating to the Zone;
- identifying relevant issues for action by WALGA; and
- provide direction and feedback to their State Councillor.

### **Additional activities undertaken by Zones may include:**

- networking and information sharing; and
- contributing to policy development through policy forums and other channels.

### **Zones provide input into State Council's policy and advocacy efforts in two critical ways:**

1. passing resolutions on items contained in the State Council Agenda; and
2. passing resolutions requesting that WALGA act on a particular state-wide issue.



# ROLE OF A ZONE DELEGATE

Zone Delegates are appointed to represent their Local Government on the Zone and make decisions at the regional level. Each Zone is an autonomous body with the functions set out in WALGA's Constitution. Zones are responsible for deciding how many Delegates will represent each member Local Government, and for electing a Zone Chair and Deputy Chair.

As their Local Government's representative, a Zone Delegate should give regard to their Council's positions on policy issues. There is also an expectation that Zone Delegates will report decisions made by the Zone back to their Local Government.

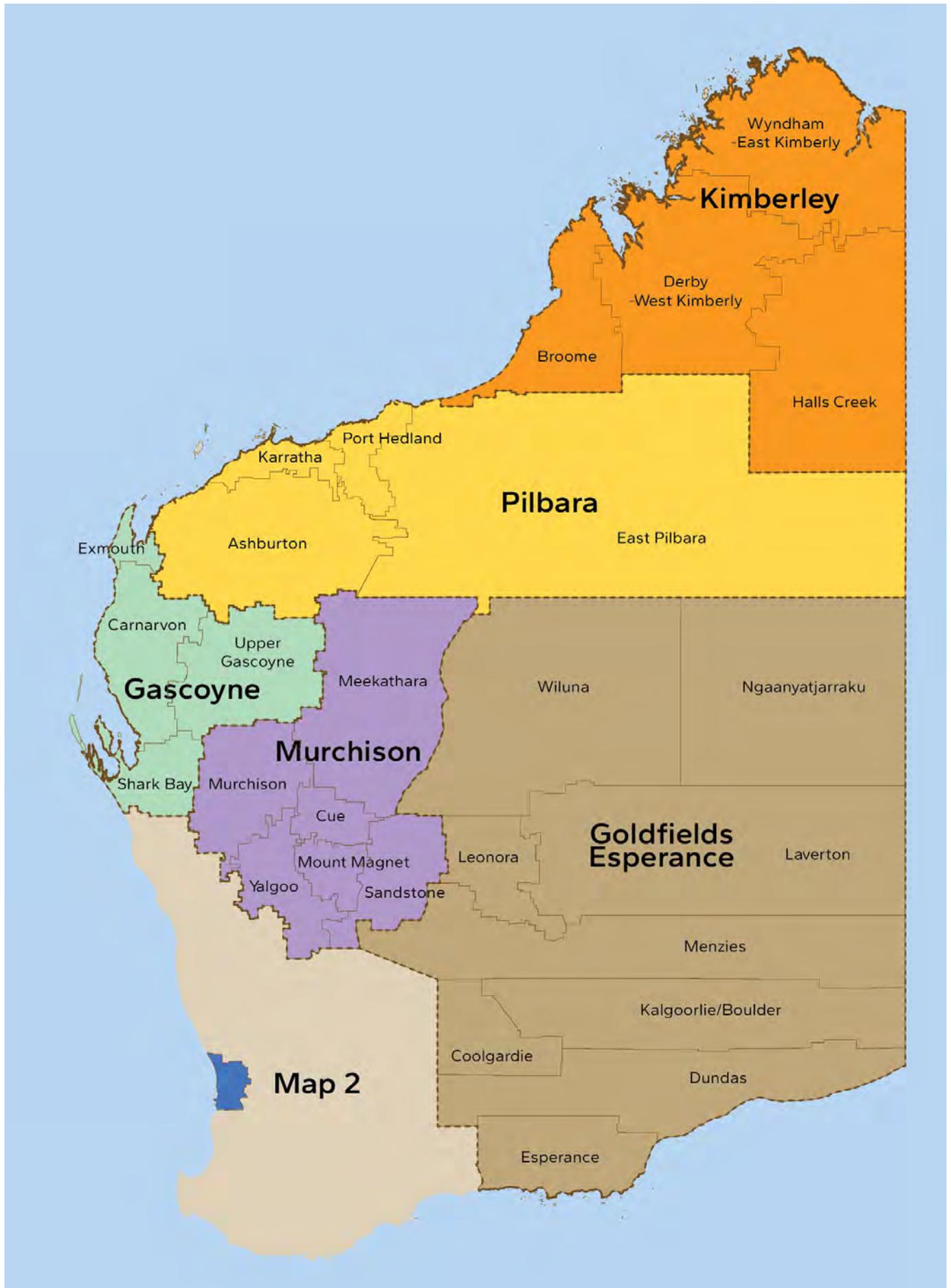
Zones generally meet five times per year in February, April, June, August and November. day and time of meetings are determined by the Zone. The length of meetings differs between Zones but generally take two to four hours.

Approximate time commitment per year (excluding travel time):

|                    |               |
|--------------------|---------------|
| <b>MEETINGS</b>    | 10 - 20 hours |
| <b>PREPARATION</b> | Five hours    |

# ZONES 1

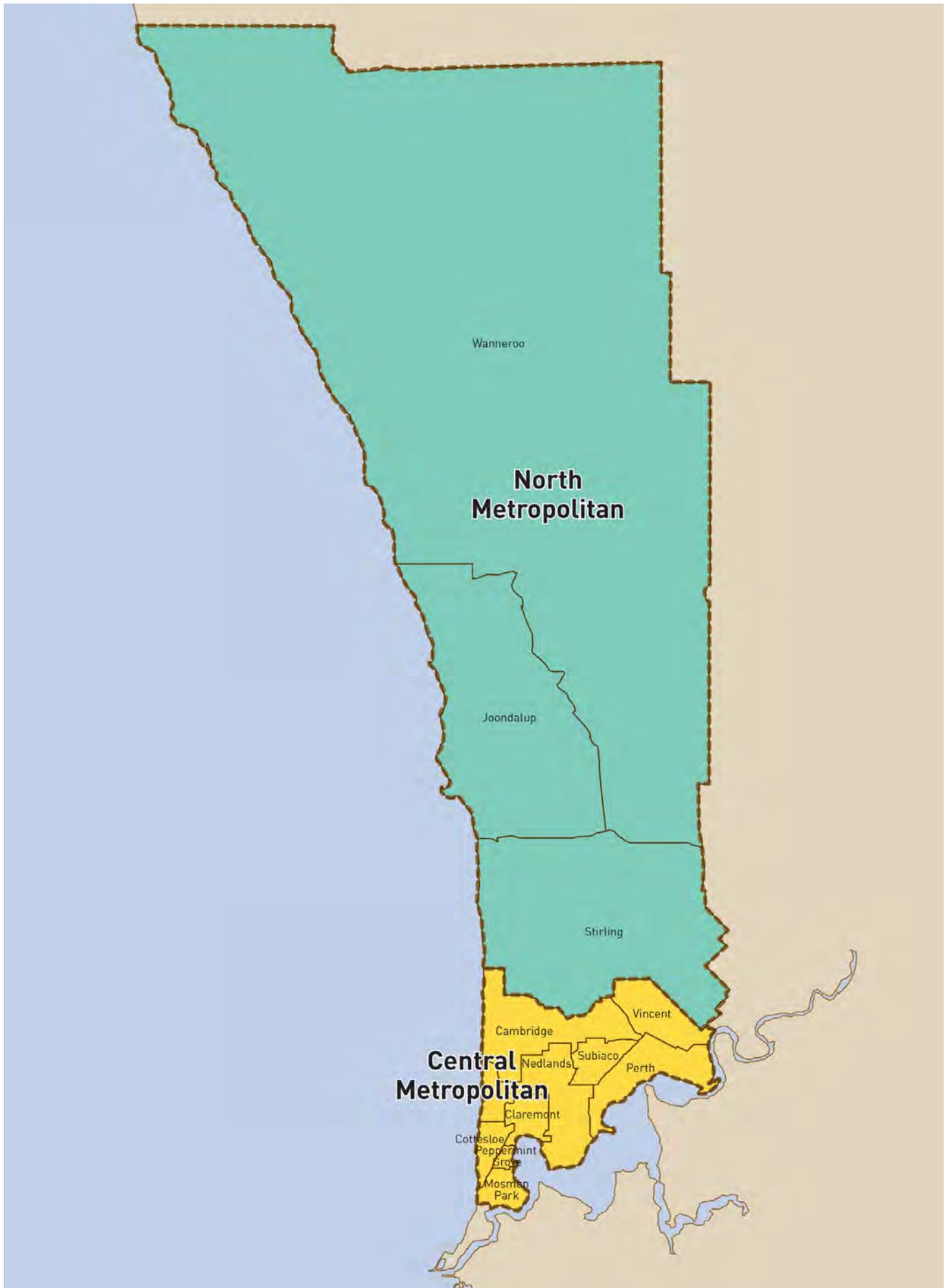
Zone maps are available on [walga.asn.au/who-we-are/corporate-governance/zones](http://walga.asn.au/who-we-are/corporate-governance/zones)



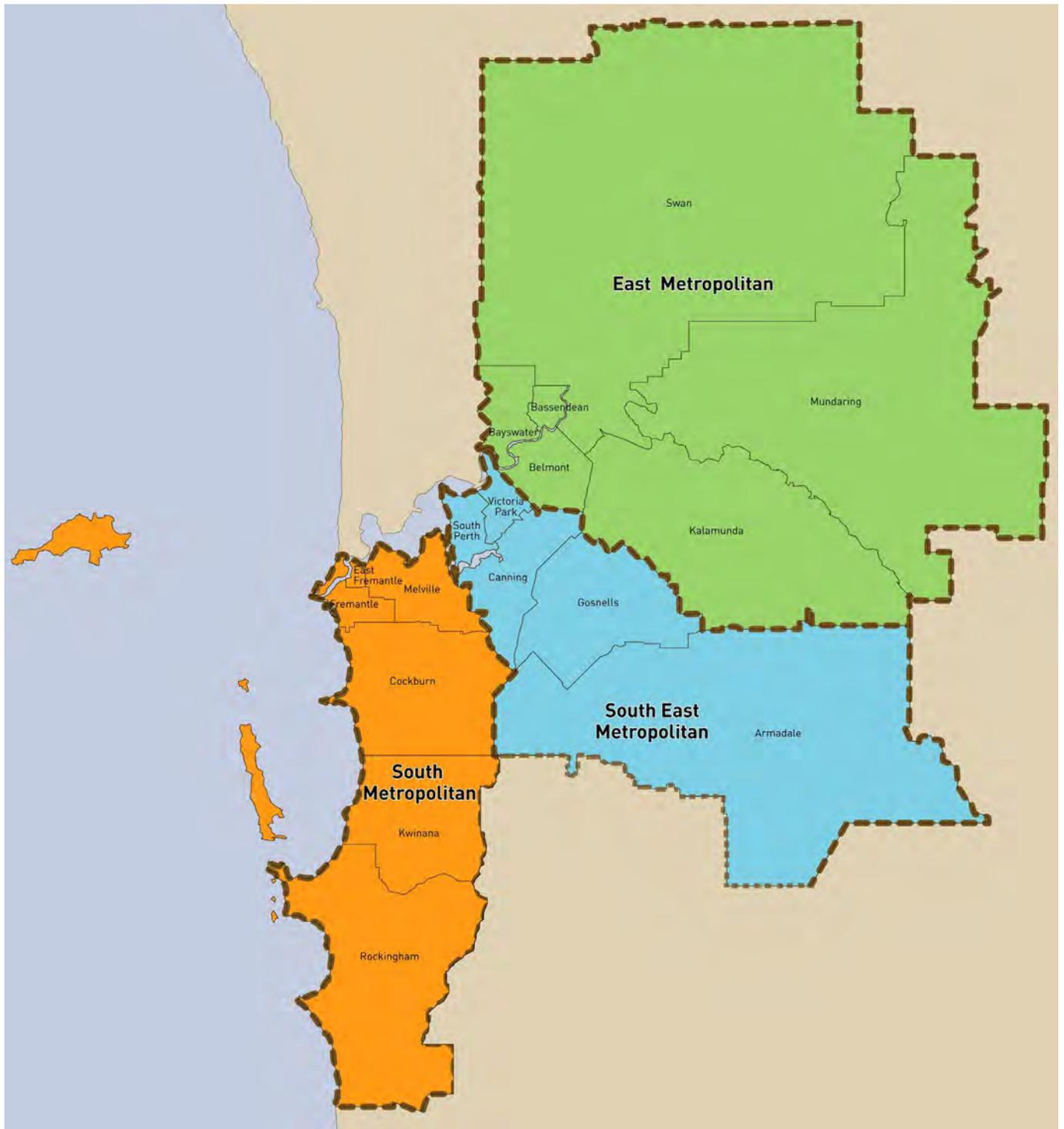
# ZONES 2



# ZONES 3



# ZONES 4



# STATE COUNCIL

WALGA's State Council is the decision-making representative body of all 139 Member Local Governments and is responsible for sector-wide policy making and strategic planning.

WALGA is governed by a President and State Council, consisting of 24 State Councillors – 12 from Country constituencies and 12 from Metropolitan constituencies.

Each State Councillor is elected by and from a Zone.



## ROLE OF STATE COUNCIL

State Council's primary role is to govern the successful operation of WALGA and broadly includes:

- strategy formulation and policy-making;
- development, evaluation and succession of the CEO;
- monitoring financial management and performance, including the annual budget;
- monitoring and controlling compliance and organisational performance;
- ensuring effective identification, assessment and management of risk;
- promoting ethical and responsible decision-making;
- ensuring effective communication and liaison with Members and stakeholders; and
- ensuring an effective governance framework.

# ROLE OF A STATE COUNCILLOR

State Councillors have ultimate responsibility for the overall successful operations of WALGA.

The principal roles of State Councillors relate to:

- policy positions and issues;
- the strategic direction of WALGA; and
- financial operations and solvency.

State Councillors, as Directors of a Board, are required to act consistently in the best interests of the organisation as a whole.

State Councillors are expected to be champions for WALGA and for the Local Government sector.

There are five ordinary meetings of State Council per year, generally held in March, May, July, September and December.

State Councillors are required to serve on a Policy Team or Committee which meets every one or two months, and are encouraged to attend

WALGA events and functions, to play an active and engaging role in representing WALGA and the Local Government sector.

As State Councillors are elected by their Zone, they are also expected to attend and play a prominent role in Zone meetings, including reporting back to Zone Delegates about State Council decisions and WALGA's recent activities, events and advocacy efforts.

State Councillors are paid an annual sitting fee and all expenses incurred to attend State Council meetings are reimbursable.

Approximate time commitment per year (excluding optional events and travel time):

|                    |  |
|--------------------|--|
| <b>MEETINGS</b>    | 30 - 40 hours plus one full day and one overnight regional visit |
| <b>PREPARATION</b> | 15 hours   |

## GET INVOLVED

Involvement with WALGA through representing your Local Government on the Zone or representing your Zone on State Council is an enriching and rewarding experience.

To learn more about nominating for a position on the Zone or State Council and play a role in shaping policy and advocacy on behalf of Local Government in WA, visit the WALGA website.

### Contacts

**Chantelle O'Brien**, Zones Governance Officer  
cobrien@walga.asn.au | (08) 9213 2013

**Habiba Farrag**, State Council Governance Officer  
hfarrag@walga.asn.au | (08) 9213 2050

**Kathy Robertson**, Manager Association and Corporate Governance  
krobertson@walga.asn.au | (08) 9213 2036

**Rachel Horton**, Executive Member Advocacy  
rhorton@walga.asn.au | (08) 9213 2038

# RESOURCES



## The Western Australian Local Government Directory 2025

At WALGA, we take pride in delivering this indispensable resource, fostering collaboration and efficiency across the Local Government sector, and we hope it is as essential of a resource to you.



## WALGA Annual Report 2024-25

For more details on how WALGA uses its influence, support and expertise to deliver better outcomes for WA Local Governments and their communities, read our 2024-25 Annual Report.



## WALGA's 2025 State Election Priorities

The 2025 State Election is an opportunity for the incoming Government to address the challenges facing Western Australia both now and into the future.

So WALGA presented initiatives and solutions to keep the State running at its best.



**WALGA**

Influence. Support. Expertise.

ONE70  
Level 1, 170 Railway Parade  
West Leederville WA 6007

08 9213 2000  
info@walga.asn.au

[walga.asn.au](http://walga.asn.au)

## Operations Report –October 2025

| Status  | Subject                      | Action Taken   |
|---------|------------------------------|--|
| Ongoing | Compliance                   | <p><b>Completed</b><br/>Test and tag:<br/><b>Action:</b></p>   |
| Ongoing | Fleet and Vehicle Management | <p><b>Vehicles Serviced:</b></p> <ul style="list-style-type: none"> <li>• BMO Ford ranger serviced, and roof racks fitted at Midland Ford.</li> </ul> <p><b>Other:</b></p> <p><b>Action:</b> Fleet utilisation being monitored and recorder to ensure all vehicles are serviced within manufactures recommended service intervals. Ad Hoc repairs to be undertaken as necessary.</p>   |
| Motel   | Property Maintenance         | <p><b>General Building Maintenance</b><br/>Office:</p> <ul style="list-style-type: none"> <li>• General yard maintenance.</li> <li>• Installed paper towel holder in kitchen</li> <li>• Installed soap dispenser in Staff and public toilets</li> <li>• Installed taps in female public toilets.</li> </ul> <p>152 Motel Street, Warburton:</p> <ul style="list-style-type: none"> <li>• Gardening and yard Maintenance.</li> <li>• Installed Air conditioner</li> </ul> <p>Lot 255A</p> <ul style="list-style-type: none"> <li>• General yard maintenance</li> </ul> <p>Lot 97</p> <ul style="list-style-type: none"> <li>• Plumbing job complete</li> </ul> <p>Lot 104 A/B</p> <ul style="list-style-type: none"> <li>• Plumbing job complete</li> </ul> <p>CRC Offices Lot 167:</p> <ul style="list-style-type: none"> <li>• Wipper snip around office perimeter and removed waste.</li> </ul> <p>Playgroup:</p> <ul style="list-style-type: none"> <li>• Repaired water leak</li> </ul> <p>Lot 11a Warakurna</p> <ul style="list-style-type: none"> <li>• Repaired fence.</li> </ul> <p><b>Ongoing Work:</b><br/><b>Collect order from truck shed.</b></p> <p><b>Action: Operations team to continue to undertake yard and building maintenance as required.</b></p> |
| Ongoing | Roads                        | <p><b>Construction Works - Breakaway Earthmoving</b></p> <p><b>Maintenance Works - Breakaway Earthmoving</b></p>   |
| Ongoing | Warburton Waste Management   | <p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <ul style="list-style-type: none"> <li>• Warburton Residential bin rollout complete.</li> <li>• Blackstone bin rollout complete, Trailer delivered to Community</li> </ul>  |

|  |  |   |
|--|--|---|
|  |  | <ul style="list-style-type: none"><li>• Cleaned rubbish from oval after football game</li><li>• Removed rubbish drums and lids from community</li></ul> <p>Rubbish tip restructure, all waste is now disposed on the southern side of the tip face, all waste needs to be burned when delivered to assist with minimising waste carried by the wind and to eliminate food waste that attract dingoes.</p> <p><b>Action: Operations team to continue waste collection and disposal</b></p> |
|  |  |   |

# Attachment 12.1

## List of Accounts Due & Submitted to Council - September 2025

|   | Date       | Name   | Description  | Amount               |
|---|------------|--|--|----------------------|
| DD3464.1  | 22/09/2025 | Navman Wireless Australia Pty Ltd                        | Monthly Satellite service fees, TN 3640 and Sat Comm 05/08 - 04/09   | \$ 771.54            |
| DD3465.1  | 12/09/2025 | Westpac Credit Card CEO                                  | August Credit Card Payment   | \$ 11,313.13         |
| <b>Total Direct Debits</b>                        |            |  |  | <b>\$ 12,084.67</b>  |
| EFT6060   | 05/09/2025 | NATS   | Rhino Vortex RCH Black 2 Bar Roof Rack                               | \$ 1,147.19          |
| EFT6061   | 05/09/2025 | Ingot Hotel  | Accommodation D Mosel 04/08/2025-08/08/2025 Booking# 548667602       | \$ 1,210.00          |
| EFT6062   | 05/09/2025 | BREAKAWAY C-/ KEY FACTORS                                | Works undertaken 23/08/2025 - 26/08/2025                             | \$ 47,128.78         |
| EFT6063   | 05/09/2025 | Mirlirtjarra Arts  | Artwork purchases #163-25  | \$ 700.00            |
| EFT6064   | 05/09/2025 | AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY (ACMA)     | Broadcasting/Retransmission Licence #1949284/2 Blackstone            | \$ 904.00            |
| EFT6065   | 05/09/2025 | CHARTAIR PTY LTD   | Flight - CEO - 01 August 2025 Warburton to Alice                     | \$ 368.00            |
| EFT6066   | 15/09/2025 | NATS   | Supply and deliver postage tubes for Warta shop                      | \$ 474.49            |
| EFT6067   | 15/09/2025 | WARAKURNA ROADHOUSE                                      | Diesel 1HLA156   | \$ 82.15             |
| EFT6068   | 15/09/2025 | Focus Networks   | Monthly SAAS Service August 2025                                     | \$ 3,752.82          |
| EFT6069   | 15/09/2025 | Market Creations Agency                                  | Custom Web Development - eCommerce Catalogue Customisation Phase 1-3 | \$ 9,285.10          |
| EFT6070   | 15/09/2025 | Bob Waddell & Associates Pty Ltd                         | Rates service 5.25hr week ending 31/08/2025                          | \$ 1,628.00          |
| EFT6071   | 15/09/2025 | QUEST PERTH ASCOT  | Accommodation T Baldock 31/08/2025 1 day                             | \$ 424.00            |
| EFT6072   | 15/09/2025 | BREAKAWAY C-/ KEY FACTORS                                | Works undertaken 03/09/2025 to 09/09/2025                            | \$ 302,765.50        |
| EFT6073   | 15/09/2025 | UHY HAINES NORTON  | Daily Operational Financial Support to 31/08/2025                    | \$ 12,361.25         |
| EFT6074   | 15/09/2025 | WELL DONE INTERNATIONAL PTY LTD                          | Telecoms August 2025   | \$ 244.59            |
| EFT6075   | 15/09/2025 | John Papas Trailers (Aust) PTY LTD AFT The JP Unit Trust | Custom Rubbish Collection Trailer                                    | \$ 112,530.00        |
| EFT6076   | 15/09/2025 | Source Business Partners                                 | Embedded Financial Services 04/08/2025 - 17/08/2025                  | \$ 12,374.57         |
| EFT6077   | 15/09/2025 | Toolmart   | Milwaukee tools - supply and deliver to NATS                         | \$ 3,393.00          |
| EFT6078   | 15/09/2025 | LGIS   | LGIS Employee assistance program 01/07/2025 - 31/12/2025             | \$ 1,725.35          |
| EFT6079   | 15/09/2025 | PIVOTEL SATELLITE PTY LTD                                | Satellite phone charges 15/08/2025 to 14/09/2025                     | \$ 129.00            |
| EFT6080   | 15/09/2025 | DEPT FOR PLANNING & INFRASTRUCTURE (DPI)                 | DoT agency payment 197724,197725,197726,197728,197730,197731         | \$ 581.20            |
| EFT6081   | 15/09/2025 | NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES         | Removed faulty smoke alarms and replaced with new - various rooms    | \$ 3,577.81          |
| EFT6082   | 15/09/2025 | AUSTRALIA'S GOLDEN OUTBACK                               | AGO 2026 Holiday Planner - Shire page                                | \$ 2,709.50          |
| EFT6083   | 17/09/2025 | Market Creations Agency                                  | Waste management communications Strategy Phase 1                     | \$ 12,903.00         |
| EFT6084   | 17/09/2025 | GOLDFIELDS TOYOTA  | Hilux 4 x 4 2.8 L Dsl D/C 6AT  | \$ 59,633.44         |
| EFT6085   | 17/09/2025 | UHY HAINES NORTON  | UHY Accounting support services July 2025 93hrs                      | \$ 23,299.32         |
| EFT6086   | 17/09/2025 | AYERS ROCK AUTOMOTIVE                                    | Replace rear cargo window on Toyota Prade 1 HLA156                   | \$ 2,006.36          |
| <b>Total EFT Payments</b>                         |            |  |  | <b>\$ 617,338.42</b> |
| OCM Sep 2025                                      | 24/09/2025 | DAMIAN MCLEAN  | OCM Fee for 24/09/2025   | \$ 550.00            |
| OCM Sep 2025                                      | 24/09/2025 | Julie Porter   | OCM Fee for 24/09/2025   | \$ 270.00            |
| OCM Sep 2025                                      | 24/09/2025 | Preston Neil Thomas (SNR)                                | OCM Fee for 24/09/2025   | \$ 270.00            |
| OCM Sep 2025                                      | 24/09/2025 | DEBRA FRAZER   | OCM Fee for 24/09/2025   | \$ 270.00            |
| OCM Sep 2025                                      | 24/09/2025 | DAMIAN MCLEAN  | President Allowance Fee for July to Sept quarter                     | \$ 2,100.00          |
| OCM Sep 2025                                      | 24/09/2025 | DEBRA FRAZER   | Deputy Allowance for July to Sept quarter                            | \$ 525.00            |
| <b>Total OCM Meeting Fees</b>                     |            |  |  | <b>\$ 3,985.00</b>   |
| SUPER   | 10/09/2025 | CBUS SUPERANNUATION                                      | Superannuation contributions   | \$ 492.18            |
| SUPER   | 10/09/2025 | ANZ Smart Choice Super (Retirement Portfolio Service)    | Superannuation contributions   | \$ 561.60            |
| SUPER   | 24/09/2025 | HOST PLUS  | Superannuation contributions   | \$ 1,627.59          |
| SUPER   | 24/09/2025 | CBUS SUPERANNUATION                                      | Superannuation contributions   | \$ 486.52            |
| <b>Total Super Payments</b>                       |            |  |  | <b>\$ 3,167.89</b>   |
| DEDUCTIONS  | 10/09/2025 | Aware Super Future Saver                                 | Payroll deductions   | \$ 2,256.79          |
| DEDUCTIONS  | 10/09/2025 | HOST PLUS  | Payroll deductions   | \$ 2,277.13          |
| DEDUCTIONS  | 24/09/2025 | Aware Super Future Saver                                 | Payroll deductions   | \$ 2,861.90          |
| <b>Total Payroll Deductions</b>                   |            |  |  | <b>\$ 7,395.82</b>   |
| BPAY  | 04/09/2025 | Telstra Limited  | Monthly Satalite Service   | \$ 771.54            |
| <b>Total BPAY Payments</b>                        |            |  |  | <b>\$ 771.54</b>     |
| <b>Total Payments Made from Municipal Account</b> |            |  |  | <b>\$ 644,743.34</b> |

# Shire of Ngaanyatjarraku

## FINANCIAL REPORT

for the period from 01/07/25 to 30/09/25

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## Financial Report

for the period from 01/07/25 to 30/09/25

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### Content Overview

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

#### The Shire of Ngaanyatjarraku - 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 30/09/25

|   |      | 01/07/25<br>to 30/09/25 | 01/07/25<br>to 30/09/25 | 01/07/25<br>to 30/06/26<br>Adopted FY<br>Budget | YTD Actual<br>vs. YTD<br>Budget<br>Variance | YTD Actual<br>vs. YTD<br>Budget<br>Variance |
|---|------|-------------------------|-------------------------|---|---|---|
|   | Note | \$                      | \$                      | \$  | \$  | %   |
| <b>Revenue</b>  |      |                         |                         |   |   |   |
| Rates   | 13   | 527,730                 | 529,949                 | 529,949   | (2,219)                                     | 0%  |
| Grants, subsidies and contributions                                       |      | 2,417,929               | 2,525,142               | 10,100,610                                      | (107,213)                                   | (4)%  |
| Fees and charges  |      | 139,786                 | 46,749                  | 187,083   | 93,037                                      | 199%  |
| Interest revenue  |      | 59,321                  | 103,767                 | 415,250   | (44,446)                                    | (43)%                                       |
| Other revenue   |      | 18,689                  | 40,186                  | 211,206   | (21,497)                                    | (53)%                                       |
|   |      | <u>3,163,455</u>        | <u>3,245,793</u>        | <u>11,444,098</u>                               | <u>(82,338)</u>                             | <u>(3)%</u>                                 |
| <b>Expenses</b>   |      |                         |                         |   |   |   |
| Employee costs  |      | (313,387)               | (521,929)               | (2,086,948)                                     | 208,542                                     | (40)%                                       |
| Materials and contracts   |      | (1,139,976)             | (1,370,923)             | (5,483,692)                                     | 230,947                                     | (17)%                                       |
| Utility charges   |      | —                       | (8,046)                 | (32,200)  | 8,046                                       | (100)%                                      |
| Depreciation  | 7    | —                       | —                       | (7,780,200)                                     | —   | ∞   |
| Insurance   |      | (95,945)                | (95,000)                | (155,500)                                       | (945)                                       | 1%  |
| Other expenditure   |      | (6,975)                 | (6,099)                 | (354,630)                                       | (876)                                       | 14%   |
|   |      | <u>(1,556,283)</u>      | <u>(2,001,997)</u>      | <u>(15,893,170)</u>                             | <u>445,714</u>                              | <u>(22)%</u>                                |
| <b>Operating result from continuing operations</b>                        |      | <u>1,607,172</u>        | <u>1,243,796</u>        | <u>(4,449,072)</u>                              | <u>363,376</u>                              | <u>29%</u>                                  |
| Capital grants, subsidies and contributions                               |      | —                       | 558,594                 | 1,523,244                                       | (558,594)                                   | (100)%                                      |
| Profit on asset disposals   |      | —                       | —                       | —   | —   | ∞   |
| Loss on asset disposals   |      | 4,755                   | —                       | —   | (4,755)                                     | ∞   |
|   |      | <u>4,755</u>            | <u>558,594</u>          | <u>1,643,244</u>                                | <u>(553,839)</u>                            | <u>(99)%</u>                                |
| <b>Net result for the period</b>  |      | <u>1,611,927</u>        | <u>1,802,390</u>        | <u>(2,805,828)</u>                              | <u>(190,463)</u>                            | <u>(11)%</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>1,611,927</u>        | <u>1,802,390</u>        | <u>(2,805,828)</u>                              | <u>(190,463)</u>                            | <u>(11)%</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 30/09/25

|                                      |            | 01/07/25<br>to 30/09/25 | 2025               | 01/07/25<br>to 30/06/26<br>Adopted FY<br>Budget | YTD Actual<br>vs. LY<br>Actual | YTD Actual<br>vs. LY<br>Actual |
|--------------------------------------|------------|-------------------------|--------------------|---|--------------------------------|--------------------------------|
| Note                                 | YTD Actual | LY Actual               |                    | Variance  | Variance                       |                                |
|                                      | \$         | \$                      |                    | \$  | %                              |                                |
| <b>Assets</b>                        |            |                         |                    |   |                                |                                |
| <b>Current assets</b>                |            |                         |                    |   |                                |                                |
| Cash and cash equivalents            | 2          | 17,242,783              | 16,078,196         | 8,197,453                                       | (1,164,587)                    | (7)%                           |
| Trade and other receivables          | 3          | 628,586                 | 335,331            | 446,838   | (293,255)                      | (87)%                          |
| 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>17,879,042</b>       | <b>16,868,038</b>  | <b>8,960,944</b>                                | <b>1,011,004</b>               | <b>6%</b>                      |
| <b>Non-current assets</b>            |            |                         |                    |   |                                |                                |
| Other financial assets               |            | 39,810                  | 39,810             | –   | –                              | 0%                             |
| Property, plant and equipment        | 5          | 14,440,328              | 13,926,794         | 12,807,890                                      | (513,534)                      | (4)%                           |
| Infrastructure                       | 6          | 172,518,473             | 172,568,813        | 163,118,385                                     | 50,340                         | 0%                             |
| <b>Total non-current assets</b>      |            | <b>186,998,611</b>      | <b>186,535,417</b> | <b>175,967,860</b>                              | <b>463,194</b>                 | <b>0%</b>                      |
| <b>Total assets</b>                  |            | <b>204,877,653</b>      | <b>203,403,455</b> | <b>184,928,804</b>                              | <b>1,474,198</b>               | <b>1%</b>                      |
| <b>Liabilities</b>                   |            |                         |                    |   |                                |                                |
| <b>Current liabilities</b>           |            |                         |                    |   |                                |                                |
| Trade and other payables             | 8          | 225,174                 | 362,903            | 2,167,738                                       | 137,729                        | 38%                            |
| Employee related provisions          |            | 84,008                  | 84,008             | 115,550   | –                              | 0%                             |
| <b>Total current liabilities</b>     |            | <b>309,182</b>          | <b>446,911</b>     | <b>2,283,288</b>                                | <b>(137,729)</b>               | <b>(31)%</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>331,876</b>          | <b>469,605</b>     | <b>2,291,975</b>                                | <b>137,729</b>                 | <b>29%</b>                     |
| <b>Net assets</b>                    |            | <b>204,545,777</b>      | <b>202,933,850</b> | <b>182,636,829</b>                              | <b>1,611,927</b>               | <b>1%</b>                      |
| <b>Equity</b>                        |            |                         |                    |   |                                |                                |
| Retained surplus                     |            | 73,759,932              | 72,148,005         | 53,352,759                                      | (1,611,927)                    | (2)%                           |
| Reserve accounts                     | 14         | 8,293,678               | 8,293,678          | 8,293,678                                       | –                              | 0%                             |
| Revaluation surplus                  | 10         | 122,492,167             | 122,492,167        | 120,990,392                                     | –                              | 0%                             |
| <b>Total equity</b>                  |            | <b>204,545,777</b>      | <b>202,933,850</b> | <b>182,636,829</b>                              | <b>1,611,927</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 30/09/25

|  | Note | Retained<br>surplus<br>\$ | Reserve<br>accounts<br>\$ | Revaluation<br>surplus<br>\$ | Total<br>Equity<br>\$ |
|--|------|---------------------------|---------------------------|------------------------------|-----------------------|
| 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>                 |      | (1,496,277)               | –                         | –                            | (1,496,277)           |
| <b>Other comprehensive income for the period</b> |      |                           |                           |                              |                       |
| Increase/(decrease) in asset revaluation surplus |      | –                         | –                         | 1,501,775                    | 1,501,775             |
| <b>Other comprehensive income for the period</b> |      | <b>–</b>                  | <b>–</b>                  | <b>1,501,775</b>             | <b>1,501,775</b>      |
| <b>Total comprehensive income for the period</b> |      | <b>(1,496,277)</b>        | <b>–</b>                  | <b>1,501,775</b>             | <b>5,498</b>          |
| Transfers from reserve accounts                  | 14   | –                         | –                         | –                            | –                     |
| Transfers to reserve accounts                    | 14   | –                         | –                         | –                            | –                     |
| <b>Balance as at 30 June 2025</b>                |      | <b>72,148,005</b>         | <b>8,293,678</b>          | <b>122,492,167</b>           | <b>202,933,850</b>    |
| Balance as at 1 July 2025                        |      | 72,148,005                | 8,293,678                 | 122,492,167                  | 202,933,850           |
| <b>Comprehensive income for the period</b>       |      |                           |                           |                              |                       |
| <b>Net result for the period</b>                 |      | 1,611,927                 | –                         | –                            | 1,611,927             |
| <b>Total comprehensive income for the period</b> |      | <b>1,611,927</b>          | <b>–</b>                  | <b>–</b>                     | <b>1,611,927</b>      |
| Transfers from reserve accounts                  | 14   | –                         | –                         | –                            | –                     |
| Transfers to reserve accounts                    | 14   | –                         | –                         | –                            | –                     |
| <b>Balance as at 30 June 2026</b>                |      | <b>73,759,932</b>         | <b>8,293,678</b>          | <b>122,492,167</b>           | <b>204,545,777</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 30/09/25

| Note  | 01/07/25<br>to 30/09/25 | 01/07/25<br>to 31/08/25 | 01/07/25<br>to 30/06/26<br>Adopted FY<br>Budget | YTD Actual<br>vs. YTD<br>Budget<br>\$ Variance | YTD Actual<br>vs. YTD<br>Budget<br>% Variance |
|---|-------------------------|-------------------------|---|--|---|
|   | YTD Actual<br>\$        | YTD Budget<br>\$        | \$  | \$   | %   |
| <b>Cash flows from operating activities</b>               |                         |                         |   |  |   |
| <b>Receipts</b>   |                         |                         |   |  |   |
| Rates   | 3,166                   | —                       | 529,948   | 3,166  | 100%  |
| Grants, subsidies and contributions                       | 2,579,027               | —                       | 187,083   | 2,579,027                                      | 100%  |
| Fees and charges  | 139,786                 | —                       | —   | 139,786  | 100%  |
| Interest revenue  | 59,321                  | —                       | 10,100,610                                      | 59,321   | 100%  |
| Goods and services tax received                           | 66,748                  | —                       | 605,602   | 66,748   | 100%  |
| Other revenue   | 18,689                  | —                       | 211,206   | 18,689   | 100%  |
| <b>Total receipts</b>                                     | <b>2,866,737</b>        | <b>—</b>                | <b>12,049,699</b>                               | <b>2,866,737</b>                               | <b>100%</b>                                   |
| <b>Payments</b>   |                         |                         |   |  |   |
| Employee costs  | (313,387)               | —                       | (2,086,948)                                     | (313,387)                                      | 100%  |
| Materials and contracts                                   | (1,258,228)             | —                       | (5,483,692)                                     | (1,258,228)                                    | 100%  |
| Utility charges   | —                       | —                       | (32,200)  | —  | ∞   |
| Insurance paid  | (95,945)                | —                       | —   | (95,945)                                       | 100%  |
| Goods and services tax paid                               | —                       | —                       | (605,602)                                       | —  | ∞   |
| Other expenditure   | (22,989)                | —                       | (384,630)                                       | (22,989)                                       | 100%  |
| <b>Total payments</b>                                     | <b>(1,690,549)</b>      | <b>—</b>                | <b>(8,748,572)</b>                              | <b>(1,690,549)</b>                             | <b>100%</b>                                   |
| <b>Net cash provided by operating activities</b>          | <b>1,176,188</b>        | <b>—</b>                | <b>3,301,127</b>                                | <b>1,176,188</b>                               | <b>100%</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 (513,534)            | —                       | (1,979,928)                                     | (513,534)                                      | 100%  |
| Payments for construction of infrastructure               | 6a 50,340               | —                       | (1,958,572)                                     | 50,340   | 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>(458,439)</b>        | <b>—</b>                | <b>(2,295,256)</b>                              | <b>(458,439)</b>                               | <b>100%</b>                                   |
| <b>Net increase /(decrease) in cash held</b>              | <b>717,749</b>          | <b>—</b>                | <b>1,005,871</b>                                | <b>717,749</b>                                 | <b>100%</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>17,242,783</b>       | <b>—</b>                | <b>1,005,871</b>                                | <b>17,242,783</b>                              | <b>100%</b>                                   |

Statement of cash flows (continued)  
for the period from 01/07/25 to 30/09/25

|      | 01/07/25<br>to 30/09/25 | 01/07/25<br>to 31/08/25 | 01/07/25<br>to 30/06/26<br>Adopted FY<br>Budget | YTD Actual<br>vs. YTD<br>Budget<br>\$ Variance | YTD Actual<br>vs. YTD<br>Budget<br>% Variance |
|------|-------------------------|-------------------------|---|--|---|
| Note | YTD Actual<br>\$        | YTD Budget<br>\$        | \$  | \$   | %   |

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

## Statement of financial activity

for the period from 01/07/25 to 30/09/25

|  |      | 01/07/25<br>to 30/09/25 | 01/07/25<br>to 31/07/25 | 01/07/25<br>to 30/06/26<br>Adopted FY<br>Budget | YTD Actual<br>vs. YTD<br>Budget | YTD Actual<br>vs. YTD<br>Budget |
|--|------|-------------------------|-------------------------|---|---------------------------------|---------------------------------|
|  | Note | YTD Actual<br>\$        | YTD Budget<br>\$        | YTD Actual<br>\$                                | Variance<br>\$                  | Variance<br>%                   |
| <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   |      | 139,786                 | 15,583                  | 187,083   | (124,203)                       | (797)%                          |
| Interest revenue   |      | 59,321                  | 34,589                  | 415,250   | (24,732)                        | (72)%                           |
| Other revenue  |      | 18,689                  | 17,593                  | 211,206   | (1,096)                         | (6)%                            |
| Profit on asset disposals                                    |      | —                       | —                       | —   | —                               | ∞                               |
|  |      | <b>3,163,455</b>        | <b>910,794</b>          | <b>11,444,098</b>                               | <b>2,252,661</b>                | <b>247%</b>                     |
| <b>Expenditure from operating activities</b>                 |      |                         |                         |   |                                 |                                 |
| Employee costs   |      | (313,387)               | (174,147)               | (2,086,948)                                     | (139,240)                       | 80%                             |
| Materials and contracts                                      |      | (1,139,976)             | (456,974)               | (5,483,692)                                     | (683,002)                       | 149%                            |
| Utility charges  |      | —                       | (2,682)                 | (32,200)  | 2,682                           | (100)%                          |
| Depreciation   |      | —                       | (648,082)               | (7,780,200)                                     | 648,082                         | (100)%                          |
| Insurance  |      | (95,945)                | —                       | (155,500)                                       | (95,945)                        | ∞                               |
| Other expenditure  |      | (6,975)                 | (32,033)                | (384,630)                                       | 25,058                          | (78)%                           |
| Loss on asset disposals                                      |      | 4,755                   | —                       | —   | 4,755                           | ∞                               |
|  |      | <b>(1,551,528)</b>      | <b>(1,313,918)</b>      | <b>(15,923,170)</b>                             | <b>(237,610)</b>                | <b>18%</b>                      |
| Non-cash amounts excluded from operating activities          |      | (4,755)                 | (648,082)               | (7,780,200)                                     | (643,327)                       | 99%                             |
| <b>Amount attributable to operating activities</b>           |      | <b>1,607,172</b>        | <b>(1,051,206)</b>      | <b>(12,259,272)</b>                             | <b>(2,658,378)</b>              | <b>253%</b>                     |
| <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)                         | ∞                               |
|  |      | <b>4,755</b>            | <b>—</b>                | <b>(1,643,244)</b>                              | <b>4,755</b>                    | <b>∞</b>                        |
| <b>Outflows from investing activities</b>                    |      |                         |                         |   |                                 |                                 |
| Acquisition of property, plant and equipment                 | 5a   | (513,534)               | —                       | (1,979,928)                                     | 513,534                         | ∞                               |
| Acquisition of infrastructure                                | 6a   | 50,340                  | (152,218)               | (1,958,572)                                     | (202,558)                       | 133%                            |
|  |      | <b>(463,194)</b>        | <b>(152,218)</b>        | <b>(3,938,500)</b>                              | <b>(310,976)</b>                | <b>204%</b>                     |
| <b>Amount attributable to investing activities</b>           |      | <b>(458,439)</b>        | <b>(152,218)</b>        | <b>(5,581,744)</b>                              | <b>306,221</b>                  | <b>(201)%</b>                   |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                        |      |                         |                         |   |                                 |                                 |
| <b>Surplus or deficit at the start of the financial year</b> |      |                         |                         |   |                                 |                                 |
|  |      | 8,127,449               | —                       | —   | (8,127,449)                     | ∞                               |
| Amount attributable to operating activities                  |      | 1,607,172               | —                       | —   | (1,607,172)                     | ∞                               |
| Amount attributable to investing activities                  |      | (458,439)               | —                       | —   | 458,439                         | ∞                               |
| <b>Surplus/(deficit) after imposition of general rates</b>   |      | <b>9,276,182</b>        | <b>—</b>                | <b>—</b>  | <b>(9,276,182)</b>              | <b>∞</b>                        |

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 30/09/25

### Index of Notes to the financial report

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# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/09/25

### 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.

## Shire of Ngaanyatjaraku

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

for the period from 01/07/25 to 30/09/25

#### 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 30/09/25

## Note 2. Cash and cash equivalents

|  | Note | 01/07/25<br>to 30/09/25<br>\$ | 2025<br>\$        |
|--|------|-------------------------------|-------------------|
| Cash at bank and on hand                 |      | 17,242,783                    | 16,971,872        |
| <b>Total cash and cash equivalents</b>   | 20a  | <b>17,242,783</b>             | <b>16,525,034</b> |
| Held as                                  |      |                               |                   |
| - Unrestricted cash and cash equivalents |      | 8,949,105                     | 8,231,356         |
| - Restricted cash and cash equivalents   | 11a  | 8,293,678                     | 8,293,678         |
| <b>Total</b>                             |      | <b>17,242,783</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 30/09/25

## Note 3. Trade and other receivables

|                                 | 01/07/25<br>to 30/09/25 | 2025           |
|---------------------------------|-------------------------|----------------|
|                                 | \$                      | \$             |
| <b>Current</b>                  |                         |                |
| Rates and statutory receivables | 534,829                 | 13,728         |
| Trade receivables               | 130,084                 | 291,182        |
| GST receivable                  | (36,327)                | 30,421         |
|                                 | <b>628,586</b>          | <b>335,331</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 30/09/25

Note 4. Inventories

|                                      | 01/07/25<br>to 30/09/25 | 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>  |                         |              |
| Inventories expensed during the year | (5,986)                 | —            |
|                                      | —                       | (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.

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/09/25

## 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<br>subject to<br>operating lease -<br>Buildings<br>non-specialised<br>\$ | Total Property<br>\$ | Plant and equipment<br>Furniture and<br>equipment<br>\$ | Plant and<br>equipment<br>\$ | Total property,<br>plant and<br>equipment<br>\$ |
|---|------|---|----------------------|---|------------------------------|---|
| <b>Balance at 1 July 2024</b>                             |      | 12,088,032  | 12,088,032           | 30,542  | 576,685                      | 12,695,259                                      |
| Additions   |      | –   | –                    | 20,691  | 126,256                      | 146,947   |
| 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>                            |      | <b>13,337,973</b>   | <b>13,337,973</b>    | <b>41,954</b>   | <b>546,867</b>               | <b>13,926,794</b>                               |
| <b>Comprises:</b>   |      |   |                      |   |                              |   |
| Gross balance amount at 30 June 2025                      |      | 14,093,453  | 14,093,453           | 131,042   | 858,613                      | 15,083,108                                      |
| Accumulated depreciation at 30 June 2025                  |      | (755,500)   | (755,500)            | (89,088)  | (311,746)                    | (1,156,334)                                     |
| Other Movement  |      | 20  | 20                   | –   | –                            | 20  |
| <b>Balance at 30 June 2025</b>                            | 5b   | <b>13,337,973</b>   | <b>13,337,973</b>    | <b>41,954</b>   | <b>546,867</b>               | <b>13,926,794</b>                               |
| <b>Balance at 1 July 2025</b>                             |      | 13,337,973  | 13,337,973           | 41,954  | 546,867                      | 13,926,794                                      |
| Additions   |      | –   | –                    | 2,595   | 260,419                      | 263,014   |
| Disposals   |      | –   | –                    | –   | –                            | –   |
| Revaluation increments transferred to revaluation surplus |      | –   | –                    | –   | –                            | –   |
| Depreciation  | 7    | –   | –                    | –   | –                            | –   |
| <b>Balance at 30 June 2026</b>                            |      | <b>13,337,973</b>   | <b>13,337,973</b>    | <b>44,549</b>   | <b>807,286</b>               | <b>14,189,808</b>                               |
| <b>Comprises:</b>   |      |   |                      |   |                              |   |
| Gross balance amount at 30 June 2026                      |      | 14,189,331  | 14,189,331           | 131,042   | 1,372,148                    | 15,692,521                                      |
| Accumulated depreciation at 30 June 2026                  |      | (851,359)   | (851,359)            | (89,088)  | (311,746)                    | (1,252,193)                                     |

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Month End Year End

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Notes to and forming part of the financial report  
for the period from 01/07/25 to 30/09/25

Note 5. Property, plant and equipment (continued)

|                         | Assets not<br>subject to<br>operating lease -<br>Buildings<br>non-specialised | Total Property | Plant and equipment<br>Furniture and<br>equipment | Plant and<br>equipment | Total property,<br>plant and<br>equipment |
|-------------------------|---|----------------|---|------------------------|---|
| Note                    | \$  | \$             | \$  | \$                     | \$  |
| Other Movement          | -   | -              | -   | -                      | -   |
| Balance at 30 June 2026 | 13,337,972  | 13,337,972     | 41,954  | 1,060,402              | 14,440,328                                |

## Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/09/25

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

## (b) Carrying Amount Measurements

| Asset class  | Note | Carrying amount               | Carrying amount | Fair value hierarchy | Valuation technique                                | Basis of valuation      | Date of last valuation | Inputs used   |
|--|------|-------------------------------|-----------------|----------------------|--|-------------------------|------------------------|---|
|  |      | 01/07/25<br>to 30/09/25<br>\$ | 2025<br>\$      |                      |  |                         |                        |   |
| <b>(i) Fair Value - as determined at the last valuation date</b> |      |                               |                 |                      |  |                         |                        |   |
| <b>Land and buildings</b>  |      |                               |                 |                      |  |                         |                        |   |
| Buildings - non-specialised                                      |      | –                             | –               | Level 3              | Cost Approach<br>Using Current<br>Replacement Cost | Management<br>Valuation | June 2022              | Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments. |
| <b>Total buildings</b>   | 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         |

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/09/25

## 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<br>\$ | Other infrastructure - recreation<br>\$ | Other Infrastructure<br>\$ | Work in progress<br>\$ | Total infrastructure<br>\$ |
|---|------|----------------------------|---|----------------------------|------------------------|----------------------------|
| <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    | (7,361,574)                | (12,652)                                | (18,496)                   | –                      | (7,392,722)                |
| Transfers   |      | 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 *   |      | 881,529                    | –                                       | –                          | –                      | 881,529                    |
| (Disposals)   |      | –                          | –                                       | –                          | –                      | –                          |
| Revaluation increments transferred to revaluation surplus |      | –                          | –                                       | –                          | –                      | –                          |
| Revaluation decrements transferred to revaluation surplus |      | –                          | –                                       | –                          | –                      | –                          |
| Depreciation  | 7    | –                          | –                                       | –                          | –                      | –                          |
| Transfers   |      | –                          | –                                       | –                          | –                      | –                          |
| <b>Balance at 30 June 2026</b>                            |      | <b>172,647,024</b>         | <b>418,510</b>                          | <b>320,028</b>             | <b>64,780</b>          | <b>173,450,342</b>         |
| <b>Comprises:</b>   |      |                            |   |                            |                        |                            |
| Gross balance amount at 30 June 2026                      |      | 246,784,686                | 621,676                                 | 419,962                    | –                      | 247,826,324                |
| Accumulated depreciation at 30 June 2026                  |      | (75,004,751)               | (203,166)                               | (99,934)                   | –                      | (75,307,851)               |

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Notes to and forming part of the financial report  
for the period from 01/07/25 to 30/09/25

Note 6. Infrastructure (continued)

| Note                    | Infrastructure<br>roads<br>\$ | Other<br>infrastructure -<br>recreation<br>\$ | Other<br>Infrastructure<br>\$ | Work in progress<br>\$ | Total<br>infrastructure<br>\$ |
|-------------------------|-------------------------------|---|-------------------------------|------------------------|-------------------------------|
| Balance at 30 June 2026 | 171,779,935                   | 418,510                                       | 320,028                       | —                      | 172,518,473                   |

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/09/25

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 30/09/25

### 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:

| <b>Asset Class</b>        | <b>Useful life</b> |
|---------------------------|--------------------|
| 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     |

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/09/25

### 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 30/09/25

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 30/09/25

## Note 8. Trade and other payables

|   | 01/07/25<br>to 30/09/25 | 2025           |
|---|-------------------------|----------------|
|   | \$                      | \$             |
| <b>Current</b>                                |                         |                |
| Sundry creditors                              | 2,357                   | 120,609        |
| Prepaid rates                                 | 2,827                   | 6,290          |
| Accrued payroll liabilities                   | 28,654                  | 28,654         |
| Statutory liabilities                         | 20,467                  | –              |
| Accrued Expenses                              | 12,616                  | 48,803         |
| Other payables                                | 158,253                 | 158,547        |
| <b>Total current trade and other payables</b> | <b>225,174</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 30/09/25

### 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 30/09/25

Note 10. Revaluation surplus

|   | 01/07/25<br>to 30/09/25 | 01/07/25<br>to 30/09/25  | 01/07/25<br>to 30/09/25    | Total Movement on<br>Revaluation | 01/07/25<br>to 30/09/25<br>Closing Balance | 2025<br>Opening Balance | 2025<br>Revaluation<br>Increment | 2025<br>Revaluation<br>(Decrement) | Total Movement on<br>Revaluation | 2025<br>Closing Balance |
|---|-------------------------|--------------------------|----------------------------|----------------------------------|--|-------------------------|----------------------------------|------------------------------------|----------------------------------|-------------------------|
|   | Opening<br>Balance      | Revaluation<br>Increment | Revaluation<br>(Decrement) |                                  |  | Opening Balance         | Revaluation<br>Increment         | Revaluation<br>(Decrement)         | Total Movement on<br>Revaluation | 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 30/09/25

### Note 11. Restrictions over financial assets

|  | Note | 01/07/25<br>to 30/09/25<br>Actual<br>\$ | 01/07/25<br>to 30/09/25<br>YTD Budget<br>\$ | 2025<br>Actual<br>\$ |
|--|------|---|---|----------------------|
| <b>(a) Restrictions</b>  |      |   |   |                      |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: |      |   |   |                      |
| - Cash and cash equivalents  | 2    | 7,846,840                               | —   | 7,846,840            |
| - Financial assets at amortised cost   |      | 446,838                                 | —   | 446,838              |
|  |      | <u>8,293,678</u>                        | <u>—</u>                                    | <u>8,293,678</u>     |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used:   |      |   |   |                      |
| Restricted reserve accounts  | 14   | 8,293,678                               | —   | 8,293,678            |
| <b>Total restricted financial assets</b>   |      | <u>8,293,678</u>                        | <u>—</u>                                    | <u>8,293,678</u>     |

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/09/25

## 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 30/09/25

### 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 01/07/25 to 30/09/25

Note 13. Rating information

| Rate type                                       | Basis of valuation   | Rate in \$ | Number of properties | 01/07/25              | 01/07/25            | 01/07/25             | 01/07/25          | 01/07/25             | 01/07/25            | 01/07/25            | 01/07/25         | 01/07/25             | 01/07/25    | 2024/25        |
|---|----------------------|------------|----------------------|-----------------------|---------------------|----------------------|-------------------|----------------------|---------------------|---------------------|------------------|----------------------|-------------|----------------|
|   |                      |            |                      | to 30/09/25           | to 30/09/25         | to 30/09/25          | to 30/09/25       | to 30/09/25          | to 30/09/25         | to 30/09/25         | to 30/09/25      | to 30/09/25          | to 30/09/25 | to 30/09/25    |
|   |                      |            |                      | Actual Rateable value | Actual Rate revenue | Actual Interim rates | Actual Back rates | Actual Total revenue | Budget rate revenue | Budget interim rate | Budget back rate | Budget total revenue |             |                |
|   |                      |            |                      | \$                    | \$                  | \$                   | \$                | \$                   | \$                  | \$                  | \$               | \$                   | \$          | \$             |
| <b>(a) General Rates</b>                        |                      |            |                      |                       |                     |                      |                   |                      |                     |                     |                  |                      |             |                |
| <b>Rate Description</b>                         |                      |            |                      |                       |                     |                      |                   |                      |                     |                     |                  |                      |             |                |
| Mining Tenaments                                | Unimproved valuation | -          | -                    | -                     | 527,730             | -                    | -                 | 527,730              | -                   | -                   | -                | -                    | -           | 478,588        |
| <b>Total general rates</b>                      |                      |            |                      |                       | <b>527,730</b>      |                      |                   | <b>527,730</b>       |                     |                     |                  |                      |             | <b>478,588</b> |
| <b>Minimum payment</b>                          |                      |            |                      |                       |                     |                      |                   |                      |                     |                     |                  |                      |             |                |
| Mining Tenaments                                | Unimproved valuation | -          | -                    | -                     | -                   | -                    | -                 | -                    | -                   | -                   | -                | -                    | -           | 10,539         |
| <b>Total minimum payments</b>                   |                      |            |                      |                       |                     |                      |                   |                      |                     |                     |                  |                      |             | <b>10,539</b>  |
| <b>Total general rates and minimum payments</b> |                      |            |                      |                       |                     |                      |                   |                      |                     |                     |                  |                      |             |                |
|   |                      |            |                      |                       | <b>527,730</b>      |                      |                   | <b>527,730</b>       |                     |                     |                  |                      |             | <b>489,127</b> |
| <b>Total rates</b>                              |                      |            |                      |                       |                     |                      |                   |                      |                     |                     |                  |                      |             |                |
|   |                      |            |                      |                       |                     |                      |                   | <b>527,730</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.

Notes to and forming part of the financial report  
for the period from 01/07/25 to 30/09/25

Note 14. Reserve accounts

|  | 01/07/25<br>to 30/09/25 | 2025           | 2025               | 2025               | 2025               |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------|--------------------|--------------------|--------------------|
|  | Opening<br>Balance      | Transfer<br>to          | Transfer<br>(from)      | Closing<br>Balance      | Opening<br>Balance      | Transfer<br>to          | Transfer<br>(from)      | Closing<br>Balance      | Opening<br>Balance      | Transfer<br>to | Transfer<br>(from) | Closing<br>Balance | Closing<br>Balance |
|  | Actual                  | Actual                  | Actual                  | Actual                  | Budget                  | Budget                  | Budget                  | Budget                  | Actual                  | Actual         | Actual             | Actual             | Actual             |
|  | \$                      | \$                      | \$                      | \$                      | \$                      | \$                      | \$                      | \$                      | \$                      | \$             | \$                 | \$                 | \$                 |
| <b>Restricted by council</b>                               |                         |                         |                         |                         |                         |                         |                         |                         |                         |                |                    |                    |                    |
| (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            |
|  | <b>8,293,678</b>        | <b>–</b>                | <b>–</b>                | <b>8,293,678</b>        | <b>–</b>                | <b>–</b>                | <b>–</b>                | <b>–</b>                | <b>8,293,678</b>        | <b>–</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 Ngaanyatjarraku, 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.   |