



Shire of **Ngaanyatjarra**
ON A JOURNEY

ATTACHMENTS

**Ordinary Council Meeting
26 November 2025**

Attachments

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Attachment 10.2 Payment by Employees via Purchasing Cards – 26 September to 27 October 2025

Date	Debit Amount	Transaction Description	Description
26/09/2025	\$140.46	Vehicle accessories	Telecommunications
28/09/2025	\$49.51	Uber	Travel
28/09/2025	\$25.64	Uber	Travel
27/09/2025	\$88.10	Vehicle accessories	Flights
30/09/2025	\$517.10	Virgin	Flights
1/10/2025	\$795.81	Qantas	Flights
1/10/2025	\$342.30	Qantas	Flights
3/10/2025	\$588.72	Qantas	Flights
5/10/2025	\$192.69	Fuel	Fuel
6/10/2025	\$37.88	Uber	Travel
6/10/2025	\$21.53	Taxi	Travel
6/10/2025	\$18.38	Taxi	Travel
7/10/2025	\$38.41	Uber	Travel
7/10/2025	\$101.30	Staff Accommodation	Accommodation
7/10/2025	\$239.00	Qantas	Flights
7/10/2025	\$763.58	Virgin	Flights
7/10/2025	\$70.13	Fuel	Fuel - Hilux
8/10/2025	-\$101.30	Staff Accommodation refund	Accommodation
10/10/2025	\$66.22	Uber	Travel
10/10/2025	\$19.74	Taxi	Travel
11/10/2025	\$19.02	Uber	Travel
12/10/2025	\$179.55	Staff Accommodation	Accommodation
15/10/2025	\$440.51	Virgin	Flights
16/10/2025	\$10.80	Car parking	Travel
16/10/2025	\$2.40	Australia Post	Postage
16/10/2025	\$482.49	Staff Accommodation	Accommodation
16/10/2025	\$899.73	Qantas	Flights
16/10/2025	\$904.83	Qantas	Flights
17/10/2025	\$486.00	Starlink Internet	Subscription
17/10/2025	\$23.80	Australia Post	Postage
17/10/2025	-\$476.16	Accommodation refund	Travel
20/10/2025	\$51.24	Uber	Travel
20/10/2025	\$49.72	Uber	Travel
21/10/2025	\$11.72	Uber	Travel
20/10/2025	\$50.70	Accommodation	Accommodation
21/10/2025	\$13.67	Uber	Travel
21/10/2025	\$25.70	Uber	Travel
21/10/2025	\$36.60	Taxi	Travel
21/10/2025	-\$50.00	Staff Accommodation	Accommodation
21/10/2025	\$175.00	Staff Accommodation	Accommodation

21/10/2025	\$177.45	Accommodation	Accommodation
22/10/2025	\$546.00	Starlink Internet	Subscription
22/10/2025	\$825.36	Virgin	Travel
22/10/2025	\$825.36	Virgin	Travel
24/10/2025	\$588.72	Qantas	Travel
26/10/2025	\$57.36	Uber	Travel
27/10/2025	\$400.53	Car Rental	Travel
27/10/2025	\$428.00	Staff Accommodation	Accommodation
27/10/2025	\$28.47	Uber	Travel
27/10/2025	\$10.36	Uber	Travel
27/10/2024	\$10.00	CARD FEE	
Total	\$11,250.13		

10.4 Council Resolution Register

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
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 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	Report back to Council	Review December 2025
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). 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	Report back to Council	Review December 2025
10.8.24.09.2025	<ul style="list-style-type: none"> The draft Deed of Extension of Sublease J096492 has been prepared and circulated for consent. The renewal process is progressing in accordance with statutory requirements and partnership agreements. The Shire is awaiting formal consents from Warburton Community Inc and the Minister for Aboriginal Affairs. The CEO will report back to Council to advise the finalisation of Sublease J096492. 	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 Executive officer to advise the general manager of the outback highway development council of the new deputy representative	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 st August 2025 (Attachment 12.2)	24-Sep-2025	24-Sep-2025	D,Mosel	No Further action required	Complete
Oct-25						
1.2.29.10.2025	Election of the Shire President - Cr D Frazer nominated Cr D McLean as Shire President, no other nominations were received - Cr D McLean was voted as the Shire President.	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed

1.3.29.10.2025	Election of the Shire Deputy President - Cr D Frazer nominated Cr Julie Porter as Deputy Shire President Cr J Frazer nominated Cr Preston Thomas as Deputy Shire President A vote was put and with three votes to Cr Thomas and two votes to Cr Porter . Cr thomas was voted in as the Shire Deputy President	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
9.1.29.10.2025	That the minutes of the Ordinary Council Meeting held on 24 September 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
10.1.29.10.2025	That Council note the Council Investment Register detailing investment activity for September 2025 within the Financial report. (Attachment 10.1).	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
10.2.29.10.2025	That Council receive the listing of payments made by authorised employees using transaction cards for the period of 27 September to 27 October 2025 (Attachment 10.2)	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
10.3.29.10.2025	That Council receive the Chief Executive Officers Report for 25 September to 24 October, 2025.	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
10.4.29.10.2025	That Council receive the Council Resolution Register for September 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)	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
10.5.29.10.2025	1.That the Shire of Ngaanyatjarraku approves the annual close-down of Shire operations from Monday 22 December 2025 to Sunday 4 January 2026 (inclusive). Shire office reopening on 5 January 2026. 2.Gives public notice of closure of the Warburton Administration Building from Monday 22 December 2025 up to and including Sunday 4 January 2026.	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
10.6.29.10.2025	Adopts the Schedule of Ordinary Council Meeting dates, times and locations for the period of February 2026 to December 2026 as per attachment 10.6.	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
10.7.29.10.2025	1.That Council appoint Cr McLean the Shire of Ngaanyatjarraku WALGA Zone Delegate 2.The Council appoint David Mosel as a Deputy Zone Delegate.	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed

That with respect to the appointment of Councillors and Staff to Committees, Council:	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
1.Confirm that all previous appointments of Councillors and Staff to Shire of Ngaanyatjaraku Committees, and the Committees themselves, have expired.					
2.Establish the following Committees of Council and make the following appointments to those committees:					
1.Audit Committee					
Members: All Councillors					
Deputies: N/A					
Secretariat: Chief Executive Officer or nominee.					
Membership: All Councillors					
Quorum: 3 Councillors					
Purpose: Under the Local Government Act 1995, Local Governments are required to appoint an Audit Committee					
2.Local Emergency Management Committee					
Members: Cr D McLean, Chief Executive Officer					
Deputies: All other Councillors					
Secretariat: Chief Executive Officer or nominee.					
Membership: Shire of Ngaanyatjaraku – Local Recovery Coordinator					
(Other representation as per determination of the delegate Councillors and the Chief Executive Officer)					
Quorum: Pursuant to Section 38(4) of the Emergency Management Act 2005					
Purpose: Pursuant to Section 39 of the Emergency Management Act 2005					
Meeting cycle: As required					
3.Nominate or appoint (as applicable) the following appointments to External Groups:					
a.Goldfields Voluntary Regional Organisation of Councils					
Delegates: Cr D McLean and Chief Executive Officer					
Deputies: All other Councillors					
Meeting cycle: As required.					
b.MRWA Regional Road Group					
Delegates: Cr D McLean					
Deputies: Chief Executive Officer					
Meeting cycle: As required.					
c.MRWA Regional Road Group – Technical Working Group					
Delegates: Chief Executive Officer					
Deputies:					
Meeting cycle: As required					
d.MRWA Outback Way Project Governance Group					
Delegates: Chief Executive Officer					
Deputies: Deputy President - Cr Preston Thomas					

Meeting cycle: As required.
e. Outback Highway Development Council
Delegates: Chief Executive Officer
Deputies: Deputy President - Cr P Thomas
Meeting cycle: As required.
f. Northern Goldfields Working Group
Delegates: Chief Executive Officer
Proxy: Shire President Damian McLean
Meeting cycle: As required.

11.1.29.10.2025	That Council receive the Operational Services Action Report for September - October 2025. (Attachment 11.1).	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
12.1.29.10.2025	That council receive the monthly payment listing for October 2025 totalling payments of \$644,743.34.	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
12.2.29.10.2025	That Council receive the Monthly Financial Report for the periods ended 30 September 2025. (Attachment 12.2)	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
13.1.29.10.2025	It is proposed the Council approve an additional expenditure allocation of \$7500 for the purchase of a new coffee machine and coffee grinder for the Kapi Café; and approve an increase in income of \$4,000 to reflect the grant funding to be received.	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
14.1 & 14.2.10.2025	That Council: 1.Resolves that Report 14.1 & 14.2 is confidential in accordance with s5.23(2) of the Local Government Act 1995 2.Close the meeting to the public pursuant to subsection 5.23(2) (a) of the Local Government Act 1995. 3.Authorises the Chief Executive Officer and the Executive Officer to remain in the meeting for Reports 14.1 & 14.2	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed
14.1 & 14.2.10.2025	That Council reopen the meeting to the public at 1.41pm	29-Oct-2025	29-Oct-2025	D,Mosel	No further action required	Completed

Code of Conduct for Council Members, Committee Members and Candidates

Reviewed – November 2025

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Shire of Ngaanyatjaraku Code of Conduct for Council Members, Committee Members and Candidates

Policy Purpose:

This Policy is adopted in accordance with section 5.104 of the *Local Government Act 1995*.

Division 1 — Preliminary provisions

1. Citation

These is the Shire of Ngaanyatjaraku Code of Conduct for Council Members, Committee Members and Candidates.

Division 1 — Preliminary provisions

1. Citation

This is the Shire Ngaanyatjaraku Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

(1) In this code —

Act means the Local Government Act 1995;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(1) A council member, committee member or candidate should —

- (a) act with reasonable care and diligence; and
- (b) act with honesty and integrity; and
- (c) act lawfully; and
- (d) identify and appropriately manage any conflict of interest; and
- (e) avoid damage to the reputation of the local government.

(2) A council member or committee member should —

- (a) act in accordance with the trust placed in council members and committee members; and
- (b) participate in decision making in an honest, fair, impartial and timely manner; and
- (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

(1) A council member, committee member or candidate should —

- (a) treat others with respect, courtesy and fairness; and
- (b) respect and value diversity in the community.

(2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

(1) A council member, committee member or candidate —

- (a) must ensure that their use of social media and other forms of communication complies with this code; and
- (b) must only publish material that is factually correct.

(2) A council member or committee member —

- (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
- (b) must comply with all policies, procedures and resolutions of the local government.

9. Relationship with others

A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and

- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.
- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.

- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.

- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.

Division 4 — Rules of conduct

Notes for this Division:

1. *Under section 5.105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.*
2. *A minor breach is dealt with by a standards panel under section 5.110 of the Act.*

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —

electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;

resources of a local government includes —

- (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
- (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- (1) In this clause —

local government employee means a person —

- (a) employed by a local government under section 5.36(1) of the Act; or
 - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
 - (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
 - (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

- (1) In this clause —

closed meeting means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;

confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non confidential document means a document that is not a confidential document.

- (2) A council member must not disclose information that the council member —
 - (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
 - (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

- (1) In this clause —

interest —

 - (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.

- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
 - (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

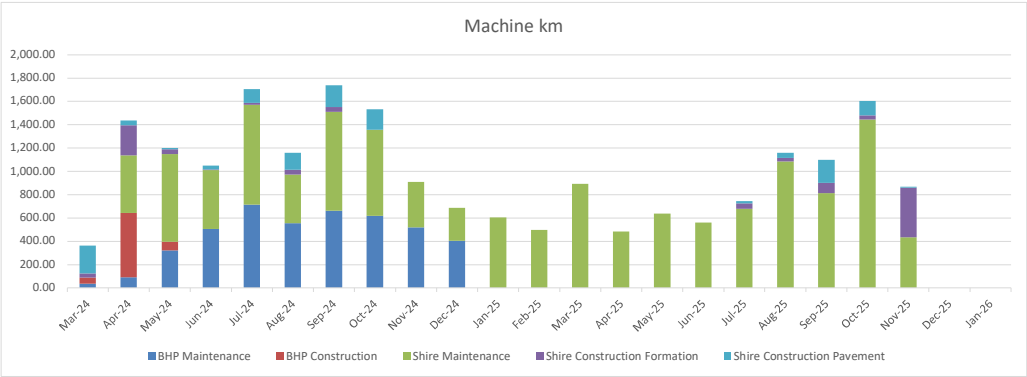
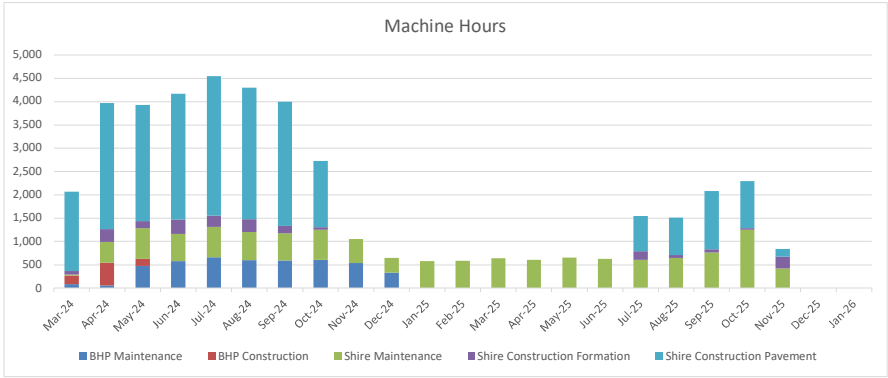
If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

11.1 Operations Report – Date November 2025

Status	Subject	Action Taken
Ongoing	Compliance	Completed Test and tag: Action:
Ongoing	Fleet and Vehicle Management	Vehicles Serviced: Other: Repaired punctured wheel on trailer. Prepare rubbish truck for transport to Auction and taken to Pickles auction house. Action: Fleet utilisation being monitored and recorded to ensure all vehicles are serviced within manufactures recommended service intervals. Ad Hoc repairs to be undertaken as necessary.
Motel	Property Maintenance	General Building Maintenance Office: <ul style="list-style-type: none"> • General yard maintenance. • Repaired EWP in Gallery • Installed castor wheels to 1 display stand in gallery • Installed waste grate in female public toilets • Install grate in Shire yard. Kapi Café <ul style="list-style-type: none"> • Clean and remove rubbish 152 Motel Street, Warburton: <ul style="list-style-type: none"> • Whipper snip outside Shire houses. • Garden maintenance Lot 98 <ul style="list-style-type: none"> • General yard maintenance • Make safe repairs following break-in Lot 97 <ul style="list-style-type: none"> • Make safe repairs on cage Lot 152 <ul style="list-style-type: none"> • Replace gas valve • Garden Maintenance. Lot 86A Warakurna: <ul style="list-style-type: none"> • Inspect works completed/not completed by NCAMs. • Repair fence Lot 11A <ul style="list-style-type: none"> • Replace Tap • Assess electrical issues and report sent to NCAMs Lot 11B <ul style="list-style-type: none"> • Assess repairs, and order parts • Repair fence • Assess electrical issues and report sent to NCAMs Lot 117A <ul style="list-style-type: none"> • Identify water leak and report to NG services • Replace leaking tap. Shire compound <ul style="list-style-type: none"> • Identify water leak and report to NG services.

		<p>Ongoing Work: Collect order from truck shed.</p> <p>Action: Operations team to continue to undertake yard and building maintenance as required.</p>
Ongoing	Roads	<p>Construction Works - Breakaway Earthmoving</p> <p>Maintenance Works - Breakaway Earthmoving</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"> • Install signs on Trailers • Trailers and bins delivered to Warakurna and Jamieson. • Install bin stands and Wheelie bins to commercial properties in Warburton. <p>Rubbish tip restructure, all waste is now disposed on the southern side of the tip face.</p> <p>Action: Operations team to continue waste collection and disposal</p>

Shire of Ngaanyatjaraku
Road Maintenance & Construction Monthly Performance
Report Date: November 24 2025



		Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26
BHP Maintenance	Hours	79	56	473	578	659	601	589	604	536	328	0	0	0	0	0	0	0	0	0	0	0	0	0
	Kilometres	36.99	91.00	321.58	505.50	714.50	554.00	663.00	619.00	519.00	405.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BHP Construction	Hours	189	487	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Kilometres	52.39	553.16	74.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Shire Maintenance	Hours	22	447	658	585	651	603	585	643	517	317	576	582	638	607	655	621	608	643	762	1,250	422	0	0
	Kilometres	0.00	492.00	753.00	504.00	856.50	419.00	847.50	739.07	389.84	281.12	604.83	499.44	891.65	482.60	638.00	561.44	680.00	1,083.72	813.00	1,444.67	433.00	0.00	0.00
Shire Construction Formation	Hours	73	273	154	308	242	271	159	55	0	0	0	0	0	0	0	0	187	68	70	38	250	0	0
	Kilometres	35.20	258.49	40.43	7.43	18.05	39.69	40.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.70	32.72	88.00	35.00	428.40	0.00	0.00
Shire Construction Pavement	Hours	1,706	2,703	2,491	2,700	2,994	2,827	2,663	1,424	0	0	0	0	0	0	0	0	748	802	1,247	1,006	165	0	0
	Kilometres	239.39	42.41	11.06	33.41	118.33	147.20	186.68	173.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.70	43.84	198.00	124.00	6.00	0.00	0.00
Total Hours		2,069	3,966	3,930	4,171	4,546	4,302	3,996	2,726	1,053	645	576	582	638	607	655	621	1,543	1,513	2,079	2,294	837	0	0
Total km		363.97	1,437.06	1,200.07	1,050.34	1,707.38	1,159.89	1,737.98	1,531.47	908.84	686.12	604.83	499.44	891.65	482.60	638.00	561.44	743.40	1,160.28	1,099.00	1,603.67	867.40	0.00	0.00

12.1 Payment Listing October 2025

Chq/EFT	Date	Name	Description	Amount
MPSD-15051	08/09/2025	Focus Networks	Monthly SAAS Agreement	2,275.90
SAAS-15077	16/09/2025	Focus Networks	Agreement Monthly MPS Devices – 3 month	3,812.38
12167	21/09/2025	Ingot Hotel	Accommodation for T Baldock Check in Sunday 21st September 2025	160.00
865273	18/09/2025	QUEST PERTH ASCOT	Accommodation for D Mosel, 15th September - OHDC Annual general meeting.	705.00
00003367	17/09/2025	CARDILE INTERNATIONAL FIREWORKS PTY LTD	Shire's contribution to Firework for the Desert Dust Up	14,300.00
0002994	16/09/2025	BREAKAWAY C-/ KEY FACTORS	SLK 271-282 Reconstruction works	122,606.87
000295	16/09/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	3,771.50
0002996	16/09/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	4,400.09
0002997	16/09/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	32,686.37
0002998	16/09/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance on the Great Central Road	27,657.70
147278	29/08/2025	MCLEODS LAWYERS PTY LTD	Sublease and Management Agreement - Cultural Centre, as per invoice# 52560 dated 29th August 2025.	1,162.15
57675	27/08/2025	LG SOLUTIONS PTY LIMITED	Year End - License & support to 30/06/2026	8,965.00
57392	27/08/2025	LG SOLUTIONS PTY LIMITED	Month End YE - License & support to 30/06/2026	4,400.00
INV-0215	15/09/2025	Source Business Partners	Creditors & Debtors Processing for period 01/09/2025 to 14/09/2025	3,276.08
6710	21/09/2025	BTH Services (NT) Pty Ltd	Cut and programme 2 keys for shire rubbish truck as per quote 159 dated 15/09/2025	940.00
INV-1567 J1191	31/08/2025	CORE BUSINESS AUSTRALIA	Services Rendered	1,490.50
INV-1566 J1251	15/09/2025	CORE BUSINESS AUSTRALIA	Services Rendered	6,686.88
0003000	23/09/2025	BREAKAWAY C-/ KEY FACTORS	SLK 271- 282 - Reconstruction works	122,326.04
0003002	23/09/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	2,514.34
0003001	23/09/2025	BREAKAWAY C-/ KEY FACTORS	Road Maintenance	41,486.54
0003003	23/09/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 - Shire Crew	6,914.42

0003004	23/09/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 - Maintenance Crew	45,886.63
0003010	30/09/2025	BREAKAWAY C-/ KEY FACTORS	Road Maintenance - OSEOTHRUS Shire Crew	1,885.75
0003006	30/09/2025	BREAKAWAY C-/ KEY FACTORS	SLK 271- 282 Reconstruction works	18,357.76
0003007	30/09/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance on the Great Central Road	44,000.88
0003008	30/09/2025	BREAKAWAY C-/ KEY FACTORS	Road Maintenance AAR0003 - Shire Crew	27,029.11
0003009	30/09/2025	BREAKAWAY C-/ KEY FACTORS	Road Maintenance - AAR0014 Shire Crew	15,086.02
0003013	07/10/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance on the Great Central Road	10,371.64
0003014	07/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	13,200.26
0003015	07/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	18,543.23
0003016	07/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	5,657.26
0003017	07/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	628.58
0003018	07/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	27,657.70
0003019	07/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	16,971.77
0003020	07/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	2,828.63
0003021	07/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000 = \$585,000.00	942.88
P72360SN	03/10/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Deliver trailer 1UBM805 from Perth to Warburton.	1,100.00
INV0093831	03/10/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Deliver Rubbish trailer 1UBP142 from Perth to Warburton.	4,950.00
S126657	02/09/2025	Tecsec Security Solutions	IFOB Control Software with unlimited Push Notifications per Year 01/10/2025 - 01/10/2026	108.90
MPSD-14972	12/08/2025	Focus Networks	Agreement Monthly MPS Devices – 3 months	2,168.10
1014296661	03/10/2025	AUSTRALIA POST	Postage	9.70
11572	06/09/2025	Ingot Hotel	Accommodation for T Baldock, Check in 5th Sept - Check Out 6th Sept 2025.	160.00
12415	28/09/2025	Ingot Hotel	Staff Accommodation	160.00
12414	28/09/2025	Ingot Hotel	Accommodation S Toska Booking# 549933711, Check in 28/09/2025	160.00
SI-015666	04/09/2025	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	Training accessory pack for fit child car restraints.	55.00
34919	30/09/2025	UHY HAINES NORTON	UHY Accounting support services	9,490.25

147305	29/08/2025	MCLEODS LAWYERS PTY LTD	Sublease and Management Agreement - Cultural Centre	2,285.40
147645	30/09/2025	MCLEODS LAWYERS PTY LTD	Professional fees associated with Rental property leases.	765.60
INV-0222	20/09/2025	Source Business Partners	Financial services - 6 month agreement	1,839.20
100-162406	11/09/2025	LGIS	Credit Note - Refund of Workers Compensation for 2024-25 based on Actuals	- 30,761.25
100-161117-02	01/10/2025	LGIS	Insurance Renewal various 2025/2026	105,192.50
0003022	14/10/2025	BREAKAWAY C-/ KEY FACTORS	SLK 271- 282 Reconstruction works	90,384.64
0003023	14/10/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance on the Great Central Road	17,600.35
0003024	14/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000	6,914.42
0003025	14/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000	22,000.44
0003026	14/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000	13,828.85
0003027	14/10/2025	BREAKAWAY C-/ KEY FACTORS	13 weeks @ \$45,000	26,714.82
0003029	21/10/2025	BREAKAWAY C-/ KEY FACTORS	SLK 271- 282 Reconstruction works	122,112.53
0003030	21/10/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance on the Great Central Road	36,143.58
0003031	21/10/2025	BREAKAWAY C-/ KEY FACTORS	AAR003 - Maintenance Crew	1,885.75
0003032	21/10/2025	BREAKAWAY C-/ KEY FACTORS	AAR009 - Shire Crew	13,828.85
0003033	21/10/2025	BREAKAWAY C-/ KEY FACTORS	AAR0012 - Shire Crew	942.88
0003034	21/10/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 Shire Crew	33,629.24
0003035	21/10/2025	BREAKAWAY C-/ KEY FACTORS	OSEOTHRUS - Maintenance Crew	6,914.42
0003036	21/10/2025	BREAKAWAY C-/ KEY FACTORS	OSEWARBUS - Maintenance Crew	3,457.21
P71857SN	19/09/2025	NATS (Ngaanyatjarra Agency & Transport Services)	supply and deliver goods from bunning for maintenance operations.	1,148.96
P71861SN	19/09/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Trade flame Blow Torch Kit incl Bayonet Butane Gas	34.98
P72318SN	03/10/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Butane Power Gas 220g Screw-in with PRV	23.28
02-231653	07/10/2025	BLACKSTONE ENTERPRISES (STORE)	Fuel for shire vehicles on 05/10/2025.	354.90
INV-11431G	13/08/2025	Focus Networks	Supply goods and services as per invoice 11431G	462.40
INV-11518G	30/09/2025	Focus Networks	Secure Wipe Service & E Waste laptop SNUWBNALPT2 (Lenovo Thinkpad) as per INV# QU-8628G	55.00

SAAS-15153	10/10/2025	Focus Networks	Monthly SAAS Agreement - 12 months x \$3383.71	3,718.22
MPSD-15121	10/10/2025	Focus Networks	Monthly SAAS Agreement - 12 months x \$3383.71	2,383.70
INV-11558G	15/10/2025	Focus Networks	Laptop bag as per quote	38.50
CINV-004017	01/10/2025	Eftsure Pty Ltd	EFTSURE Services 12 Month Renewal	6,930.00
4783	06/10/2025	Bob Waddell & Associates Pty Ltd	2025-26 Rates Modelling, Reconciliations, and Rates Query Servicing	220.00
4800	21/10/2025	Bob Waddell & Associates Pty Ltd	2025-26 Reconciliations, and Rates Query Servicing	396.00
12889	07/10/2025	Ingot Hotel	Accommodation D Mosel 7th of October 2025	480.00
REIMBURSEMENT	27/10/2025	Susan Mcneish Toska	Reimbursement of travel costs to attend Warburton - On site	78.14
08/25	14/10/2025	MICHELLE BLACKHURST CONSULTANCY	LRCI Phase 3 & 4 Funding Final Reports & Applications for RRG	297.00
2602	15/07/2025	C.L BURSEY & T.R SARGENT (TERRY SARGENT AND ASSOCIATES)	Environmental Health external contractor- Last Invoice	15,456.55
147277	29/08/2025	MCLEODS LAWYERS PTY LTD	Employment Advice 2023 - Discussions, reviewing employment contract and drafting and finalising advice	1,103.52
147540	18/09/2025	MCLEODS LAWYERS PTY LTD	Legal Advice - Governance Advice regarding transfer of trailers	620.73
INV-0494	30/09/2025	MODELVE PTY LTD	Develop a renewal program and service levels and then send to you for LG solutions inclusion Create the narratives in SAMP, Add the tables in SAMP And all this within same SAMP	11,286.00
INV-0498	30/09/2025	MODELVE PTY LTD	Develop a renewal program and service levels and then send to you for LG solutions inclusion Create the narratives in SAMP, Add the tables in SAMP And all this within same SAMP	6,916.80
14668	16/09/2025	Exbo Signage and Print Pty Ltd	Supply and deliver signs for new rubbish trailers as per quote# 20930#2 dated 08/09/2025	287.93
REIMBURSEMENT	22/10/2025	George Mark Chadwick (Mark)	Reimbursement of Police Check & medical	410.68
OCM OCT 25	29/10/2025	DAMIAN MCLEAN	OCM Fees for 30/10/2025	550.00
OCM OCT 25	29/10/2025	Julie Porter	OCM fee for 30/10/2025	270.00
OCM OCT 25	29/10/2025	Preston Neil Thomas (SNR)	OCM fee for 30/10/2025	270.00
OCM OCT 25	29/10/2025	JOYLENE FRAZER	OCM fee for 30/10/2025	270.00
OCM OCT 24	29/10/2025	DEBRA FRAZER	OCM fee for 30/10/2025	270.00

SUPER	10/09/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	561.60
SUPER	08/10/2025	HOST PLUS	Superannuation contributions	2,133.19
SUPER	08/10/2025	Aware Super Future Saver	Superannuation contributions	1,928.69
SUPER	08/10/2025	CBUS SUPERANNUATION	Superannuation contributions	424.29
SUPER	22/10/2025	Aware Super Future Saver	Superannuation contributions	580.92
DEDUCTION	22/10/2025	Aware Super Future Saver	Payroll deductions	136.69
SUPER	22/10/2025	Aware Super Future Saver	Superannuation contributions	2,445.96
DEDUCTION	22/10/2025	Aware Super Future Saver	Payroll deductions	121.71
SUPER	22/10/2025	HOST PLUS	Superannuation contributions	1,787.45
SUPER	22/10/2025	CBUS SUPERANNUATION	Superannuation contributions	2,167.21
				\$ 1,222,248.24

Shire of Ngaanyatjaraku

FINANCIAL REPORT

for the period from 01/07/25 to 31/10/25

Financial Report

for the period from 01/07/25 to 31/10/25

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Content Overview

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

The Shire of Ngaanyatjaraku - On a journey

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

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

Statement of comprehensive income

for the period from 01/07/25 to 31/10/25

		01/07/25 to 31/10/25	01/07/25 to 31/10/25	01/07/25 to 31/10/25 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	Note	YTD Actual \$	YTD Budget \$	\$	Variance \$	Variance %
Revenue						
Rates	13	527,730	529,949	529,949	(2,219)	0%
Grants, subsidies and contributions		2,417,929	2,525,142	2,525,142	(107,213)	(4)%
Fees and charges		252,791	212,332	212,332	40,459	19%
Interest revenue		158,340	138,356	138,356	19,984	14%
Other revenue		18,410	40,186	40,186	(21,776)	(54)%
		<u>3,375,200</u>	<u>3,445,965</u>	<u>3,445,965</u>	<u>(70,765)</u>	<u>(2)%</u>
Expenses						
Employee costs		(425,716)	(695,820)	(695,820)	270,104	(39)%
Materials and contracts		(1,787,026)	(1,827,897)	(1,827,897)	40,871	(2)%
Utility charges		—	(10,728)	(10,728)	10,728	(100)%
Depreciation	7	—	(2,592,328)	(2,592,328)	2,592,328	(100)%
Insurance		(163,609)	(133,875)	(133,875)	(29,734)	22%
Other expenditure		(8,605)	(6,099)	(6,099)	(2,506)	41%
		<u>(2,384,956)</u>	<u>(5,266,747)</u>	<u>(5,266,747)</u>	<u>2,881,791</u>	<u>(55)%</u>
Operating result from continuing operations		<u>990,244</u>	<u>(1,820,782)</u>	<u>(1,820,782)</u>	<u>2,811,026</u>	<u>(154)%</u>
Capital grants, subsidies and contributions		4,000	558,594	558,594	(554,594)	(99)%
Profit on asset disposals		—	—	—	—	∞
Loss on asset disposals		48,848	60,000	60,000	11,152	19%
		<u>52,848</u>	<u>618,594</u>	<u>618,594</u>	<u>(565,746)</u>	<u>(91)%</u>
Net result for the period		<u>1,043,092</u>	<u>(1,202,188)</u>	<u>(1,202,188)</u>	<u>2,245,280</u>	<u>(187)%</u>
Other comprehensive income for the period						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	10	—	—	—	—	∞
Total other comprehensive income for the period		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>∞</u>
Total comprehensive income for the period		<u>1,043,092</u>	<u>(1,202,188)</u>	<u>(1,202,188)</u>	<u>2,245,280</u>	<u>(187)%</u>

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

Statement of financial position

for the period from 01/07/25 to 31/10/25

		01/07/25 to 31/10/25	2025	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. LY Actual Variance	YTD Actual vs. LY Actual Variance
	Note	YTD Actual \$	LY Actual \$	\$	\$	%
Assets						
Current assets						
Cash and cash equivalents	2	16,596,051	15,631,358	8,197,453	(964,693)	(6)%
Trade and other receivables	3	333,781	335,331	446,838	1,550	0%
Other financial assets		—	893,676	—	893,676	100%
Inventories	4	7,673	7,673	148,130	—	0%
Total current assets		16,937,505	16,868,038	8,792,421	69,467	0%
Non-current assets						
Other financial assets		39,810	39,810	—	—	0%
Property, plant and equipment	5	13,376,850	12,425,019	12,807,890	(951,831)	(8)%
Infrastructure	6	172,520,676	172,568,813	163,118,385	48,137	0%
Total non-current assets		185,937,336	185,033,642	175,967,860	903,694	0%
Total assets		202,874,841	201,901,680	184,760,281	973,161	0%
Liabilities						
Current liabilities						
Trade and other payables	8	292,972	362,903	2,167,738	69,931	19%
Employee related provisions		84,008	84,008	115,550	—	0%
Total current liabilities		376,980	446,911	2,283,288	(69,931)	(16)%
Non-current liabilities						
Employee related provisions		22,694	22,694	8,687	—	0%
Total non-current liabilities		22,694	22,694	8,687	—	0%
Total liabilities		399,674	469,605	2,291,975	69,931	15%
Net assets		202,475,167	201,432,075	182,468,306	1,043,092	1%
Equity						
Retained surplus		73,191,097	72,148,005	53,352,759	(1,043,092)	(1)%
Reserve accounts	14	8,293,678	8,293,678	8,293,678	—	0%
Revaluation surplus	10	120,990,392	120,990,392	120,990,392	—	0%
Total equity		202,475,167	201,432,075	182,636,829	1,043,092	1%

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

Statement of changes in equity

for the period from 01/07/25 to 31/10/25

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total Equity \$
Balance as at 1 July 2024		73,644,282	8,293,678	120,990,392	202,928,352
Restated balance as at 1 July		73,644,282	8,293,678	120,990,392	202,928,352
Comprehensive income for the period					
Net result for the period		(1,496,277)	—	—	(1,496,277)
Total comprehensive income for the period		(1,496,277)	—	—	(1,496,277)
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
Balance as at 30 June 2025		72,148,005	8,293,678	120,990,392	201,432,075
Balance as at 1 July 2025		72,148,005	8,293,678	120,990,392	201,432,075
Comprehensive income for the period					
Net result for the period		1,043,092	—	—	1,043,092
Total comprehensive income for the period		1,043,092	—	—	1,043,092
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
Balance as at 30 June 2026		73,191,097	8,293,678	120,990,392	202,475,167

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

Statement of cash flows

for the period from 01/07/25 to 31/10/25

	01/07/25 to 31/10/25	01/07/25 to 31/08/25	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
Note	YTD Actual \$	YTD Budget \$	\$	\$ Variance \$	% Variance %
Cash flows from operating activities					
Receipts					
Rates	474,229	—	529,948	474,229	100%
Grants, subsidies and contributions	2,421,727	—	187,083	2,421,727	100%
Fees and charges	252,791	—	—	252,791	100%
Interest revenue	158,340	—	10,100,610	158,340	100%
Goods and services tax received	47,790	—	605,602	47,790	100%
Other revenue	18,410	—	211,206	18,410	100%
Total receipts	3,373,287	—	12,049,699	3,373,287	100%
Payments					
Employee costs	(425,716)	—	(2,086,948)	(425,716)	100%
Materials and contracts	(1,842,015)	—	(5,483,692)	(1,842,015)	100%
Utility charges	—	—	(32,200)	—	∞
Insurance paid	(163,609)	—	—	(163,609)	100%
Goods and services tax paid	—	—	(605,602)	—	∞
Other expenditure	(20,084)	—	(384,630)	(20,084)	100%
Total payments	(2,451,424)	—	(8,748,572)	(2,451,424)	100%
Net cash provided by operating activities	921,863	—	3,301,127	921,863	100%
Cash flows from investing activities					
Payments					
Payments for financial assets at amortised cost	446,838	—	—	446,838	100%
Payments for purchase of property, plant & equipment 5a	(951,831)	—	(1,979,928)	(951,831)	100%
Payments for construction of infrastructure 6a	48,137	—	(1,958,572)	48,137	100%
Receipts					
Proceeds from capital grants, subsidies and contributions	4,000	—	1,523,244	4,000	100%
Proceeds from sale of property, plant & equipment	48,848	—	120,000	48,848	100%
Net cash (used in) investing activities	(404,008)	—	(2,295,256)	(404,008)	100%
Net increase /(decrease) in cash held	517,855	—	1,005,871	517,855	100%
Cash at beginning of year	16,078,196	—	—	16,078,196	100%
Cash and cash equivalents at the end of the year	16,596,051	—	1,005,871	16,596,051	100%

continued on next page ...

Month End Year End

Statement of cash flows (continued)
for the period from 01/07/25 to 31/10/25

	01/07/25 to 31/10/25	01/07/25 to 31/08/25	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	YTD Actual	YTD Budget		\$ Variance	% Variance
Note	\$	\$	\$	\$	%

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

Statement of financial activity

for the period from 01/07/25 to 31/10/25

		01/07/25 to 31/10/25	01/07/25 to 31/07/25	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	Note	YTD Actual \$	YTD Budget \$	Budget \$	Variance \$	Variance %
OPERATING ACTIVITIES						
Revenue from operating activities						
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		252,791	15,583	187,083	(237,208)	(1,522)%
Interest revenue		158,340	34,589	415,250	(123,751)	(358)%
Other revenue		18,410	17,593	211,206	(817)	(5)%
Profit on asset disposals		—	—	—	—	∞
		3,375,200	910,794	11,444,098	2,464,406	271%
Expenditure from operating activities						
Employee costs		(425,716)	(174,147)	(2,086,948)	(251,569)	144%
Materials and contracts		(1,787,026)	(456,974)	(5,483,692)	(1,330,052)	291%
Utility charges		—	(2,682)	(32,200)	2,682	(100)%
Depreciation		—	(648,082)	(7,780,200)	648,082	(100)%
Insurance		(163,609)	—	(155,500)	(163,609)	∞
Other expenditure		(8,605)	(32,033)	(384,630)	23,428	(73)%
Loss on asset disposals		48,848	—	—	48,848	∞
		(2,336,108)	(1,313,918)	(15,923,170)	(1,022,190)	78%
Non-cash amounts excluded from operating activities		(48,848)	(648,082)	(7,780,200)	(599,234)	92%
Amount attributable to operating activities		990,244	(1,051,206)	(12,259,272)	(2,041,450)	194%
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions		4,000	—	(1,523,244)	(4,000)	∞
Proceeds from disposal of assets		48,848	—	—	(48,848)	∞
		52,848	—	(1,643,244)	52,848	∞
Outflows from investing activities						
Acquisition of property, plant and equipment	5a	(951,831)	—	(1,979,928)	951,831	∞
Acquisition of infrastructure	6a	48,137	(152,218)	(1,958,572)	(200,355)	132%
		(903,694)	(152,218)	(3,938,500)	(751,476)	494%
Amount attributable to investing activities		(850,846)	(152,218)	(5,581,744)	698,628	(459)%
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year						
		8,127,449	—	—	(8,127,449)	∞
Amount attributable to operating activities		990,244	—	—	(990,244)	∞
Amount attributable to investing activities		(850,846)	—	—	850,846	∞
Surplus/(deficit) after imposition of general rates		8,266,847	—	—	(8,266,847)	∞

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

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Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 1. Basis of preparation

The financial report of the Shire which is a Class 3/4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

- AASB 7 *Financial Instruments Disclosures*
- AASB 16 *Leases paragraph 58*
- AASB 101 *Presentation of Financial Statements paragraph 61*
- AASB 107 *Statement of Cash Flows paragraphs 43 and 45*
- AASB 116 *Property, Plant and Equipment paragraph 79*
- AASB 137 *Provisions, Contingent Liabilities and Contingent Assets paragraph 85*
- AASB 140 *Investment Property paragraph 75(f)*
- AASB 1052 *Disaggregated Disclosures paragraph 11*
- AASB 1054 *Australian Additional Disclosures paragraph 16*

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

The local government reporting entity

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

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

Initial application of accounting standards

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 1. Basis of preparation (continued)

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

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

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2014-10 Amendments to Australian Accounting Standards-Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2020-1 Amendments to Australian Accounting Standards -Classification of Liabilities as Current or Non-current*
- *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-5 Amendments to Australian Accounting Standards -Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

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

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

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

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

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

Notes to and forming part of the financial report for the period from 01/07/25 to 31/10/25

Note 2. Cash and cash equivalents

	Note	01/07/25 to 31/10/25 \$	2025 \$
Cash at bank and on hand		16,596,051	16,078,196
Total cash and cash equivalents	20a	16,596,051	16,078,196
Held as			
- Unrestricted cash and cash equivalents		8,302,373	7,784,518
- Restricted cash and cash equivalents	11a	8,293,678	8,293,678
Total		16,596,051	16,078,196

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

Restrictions are specified in an agreement, contract or legislation.

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 3. Trade and other receivables

	01/07/25 to 31/10/25	2025
	\$	\$
Current		
Rates and statutory receivables	63,766	13,728
Trade receivables	287,384	291,182
GST receivable	(17,369)	30,421
	<u>333,781</u>	<u>335,331</u>

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade and other receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other Receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial..

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 4. Inventories

	01/07/25 to 31/10/25 \$	2025 \$
Current		
Fuel and materials	7,673	7,673
Total current inventories	7,673	7,673
Balance at beginning of year	(5,986)	—
Inventories expensed during the year	—	(5,986)

MATERIAL ACCOUNTING POLICIES

General

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 5. Property, plant and equipment

(a) Movements in balances

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

	Note	Assets not subject to operating lease - Buildings non-specialised \$	Total Property \$	Plant and equipment Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Balance at 1 July 2024		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		—	—	—	—	—
Depreciation	7	(251,834)	(251,834)	(9,279)	(97,443)	(358,556)
Transfers		—	—	—	(28,616)	(28,616)
Balance at 30 June 2025		11,836,198	11,836,198	41,954	546,867	12,425,019
Comprises:						
Gross balance amount at 30 June 2025		12,591,698	12,591,698	131,042	858,613	13,581,353
Accumulated depreciation at 30 June 2025		(755,500)	(755,500)	(89,088)	(311,746)	(1,156,334)
Other Movement		—	—	—	—	—
Balance at 30 June 2025	5b	11,836,198	11,836,198	41,954	546,867	12,425,019
Balance at 1 July 2025		11,836,198	11,836,198	41,954	546,867	12,425,019
Additions		—	—	2,595	260,419	263,014
Disposals		—	—	—	—	—
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Depreciation	7	—	—	—	—	—
Balance at 30 June 2026		11,836,198	11,836,198	44,549	807,286	12,688,033
Comprises:						
Gross balance amount at 30 June 2026		12,591,698	12,591,698	131,042	1,810,444	14,533,184
Accumulated depreciation at 30 June 2026		(755,500)	(755,500)	(89,088)	(311,746)	(1,156,334)

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/10/25

Note 5. Property, plant and equipment (continued)

		Assets not subject to operating lease - Buildings non-specialised	Total Property	Plant and equipment Furniture and equipment	Plant and equipment	Total property, plant and equipment
	Note	\$	\$	\$	\$	\$
Other Movement		—	—	—	—	—
Balance at 30 June 2026	5b	11,836,198	11,836,198	41,954	1,498,698	13,376,850

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 5. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

Asset class	Note	Carrying amount 01/07/25 to 31/10/25 \$	Carrying amount 2025 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date								
Land and buildings								
Buildings - non-specialised		—	—	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2022	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Total buildings	5a	—	—					

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 6. Infrastructure

(a) Movements in balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance as at 1 July 2024		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
Balance at 30 June 2025		171,765,495	418,510	320,028	64,780	172,568,813
Comprises:						
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)
Balance at 30 June 2025		171,765,495	418,510	320,028	64,780	172,568,813
Balance as at 1 July 2025		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		—	—	—	—	—
Balance at 30 June 2026		172,647,024	418,510	320,028	64,780	173,450,342
Comprises:						
Gross balance amount at 30 June 2026		246,786,889	621,676	419,962	—	247,828,527
Accumulated depreciation at 30 June 2026		(75,004,751)	(203,166)	(99,934)	—	(75,307,851)

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/10/25

Note 6. Infrastructure (continued)

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance at 30 June 2026		171,782,138	418,510	320,028	–	172,520,676

(*) 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 31/10/25

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

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

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 7. Fixed assets

Depreciation

Depreciation rates

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 7. Fixed assets (continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Notes to and forming part of the financial report for the period from 01/07/25 to 31/10/25

Note 7. Fixed assets (continued)

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

Gains or losses on disposal

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 8. Trade and other payables

	01/07/25 to 31/10/25 \$	2025 \$
Current		
Sundry creditors	65,620	120,609
Prepaid rates	2,827	6,290
Accrued payroll liabilities	28,654	28,654
Statutory liabilities	25,051	—
Accrued Expenses	12,567	48,803
Other payables	158,253	158,547
Total current trade and other payables	292,972	362,903

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

Trade and other payables

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 9. Other liabilities

MATERIAL ACCOUNTING POLICIES

Contract Liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 18(i)) due to the unobservable inputs, including own credit risk.

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 10. Revaluation surplus

	01/07/25 to 31/10/25	01/07/25 to 31/10/25	01/07/25 to 31/10/25		01/07/25 to 31/10/25	2025	2025	2025		2025
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Movement on Revaluation	Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Movement on Revaluation	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	9,954,056	—	—	—	9,954,056	9,954,056	—	—	—	9,954,056
Revaluation surplus - Plant and equipment	190,407	—	—	—	190,407	190,407	—	—	—	190,407
Revaluation surplus - Infrastructure - roads	110,845,929	—	—	—	110,845,929	110,845,929	—	—	—	110,845,929
	120,990,392	—	—	—	120,990,392	120,990,392	—	—	—	120,990,392
	120,990,392	—	—	—	120,990,392	120,990,392	—	—	—	120,990,392

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 11. Restrictions over financial assets

		01/07/25 to 31/10/25 Actual \$	01/07/25 to 31/10/25 YTD Budget \$	2025 Actual \$
	Note			
(a) Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	2	7,846,840	—	7,846,840
- Financial assets at amortised cost		446,838	—	446,838
		8,293,678	—	8,293,678
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	14	8,293,678	—	8,293,678
Total restricted financial assets		8,293,678	—	8,293,678

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 12. Other Material Accounting Policies

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

AASB 13 Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one

Notes to and forming part of the financial report for the period from 01/07/25 to 31/10/25

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 31/10/25

Note 13. Rating information

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

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

(*) Rateable Value at time of raising of rate.

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/10/25

Note 14. Reserve accounts

	01/07/25 to 31/10/25	01/07/25 to 31/10/25	01/07/25 to 31/10/25	01/07/25 to 31/10/25	01/07/25 to 31/10/25	01/07/25 to 31/10/25	01/07/25 to 31/10/25	01/07/25 to 31/10/25	2025	2025	2025	2025
	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual	Opening Balance Budget	Transfer to Budget	Transfer (from) Budget	Closing Balance Budget	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	333,206	—	—	333,206	—	—	—	—	333,206	—	—	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	—	—	6,990,740	—	—	—	—	6,990,740	—	—	6,990,740
(c) Cultural Centre Reserve	297,225	—	—	297,225	—	—	—	—	297,225	—	—	297,225
(d) Strategic Reserve	672,507	—	—	672,507	—	—	—	—	672,507	—	—	672,507
	8,293,678	—	—	8,293,678	—	—	—	—	8,293,678	—	—	8,293,678

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

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

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