



Shire of **Ngaanyatjarra**  
ON A JOURNEY

# **ATTACHMENTS**

**Ordinary Council Meeting  
17 December 2025**

# Attachments

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**Attachment 10.1 Payments by Employees via Purchasing Cards – 27 October to 26 November 2025**

<b>Payee Name</b>	<b>Debit Amount</b>	<b>Date</b>	<b>Description</b>
Uber	\$24.99	27/10/2025	Travel
Atlas Fuel Sawyers Valley	\$234.02	27/10/2025	Fuel
Petro Fuels, Laverton	\$247.98	28/10/2025	Fuel
Starlink	\$141.78	29/10/2025	Roam Internet Subscription 29 October to 22 November 2025
Avis	-\$200.00	31/10/2025	Car Rental refund of deposit
Uber	\$26.16	1/11/2025	Uber Fare
Uber	\$34.15	5/11/2025	Uber Fare
Qantas	\$780.34	5/11/2025	Flight BMO
UWA Publishing	\$276.15	7/1` 1/25	Books for Warta shop
Qantas	\$508.73	7/11/2025	Flight - CEO
Qantas	\$508.73	7/11/2025	Flight - BMO
Perth Novotel Langley	\$175.00	11/11/2025	HR Coordinator accommodation
Qantas	\$381.60	12/11/2025	Flights – GM
Virgin Airlines	\$444.35	12/11/2025	Flights - CEO
Virgin Airlines	\$657.94	12/11/2025	Flights – GM
JB Hi-Fi	\$39.95	13/11/2025	Ethernet Cable
Uber	\$40.86	11/11/2025	Uber Fare
Starlink	\$486.00	17/11/2025	Terminal and data block Internet 17 November to 17 December 2025
Qantas	\$2,273.36	18/11/2025	Flights CEO
Uber	\$48.72	19/11/2025	Uber Fare
Uber	\$13.08	19/11/2025	Uber Fare
Uber	\$32.16	19/11/2025	Uber Fare
Uber	-\$21.00	19/11/2025	Uber Fare
Uber	\$21.00	19/11/2025	Uber Fare
Taxi	\$58.97	19/11/2025	Taxi Fare
Uber	\$32.68	20/11/2025	Uber Fare
Starlink	\$732.50	22/11/2025	Vehicle Internet Subscription
Uber	\$25.46	23/11/2025	Uber Fare
Uber	\$25.64	24/11/2025	Uber Fare
Black and White Cabs	\$26.25	24/11/2025	Taxi fare
Hospitality Kalgoorlie	\$192.72	25/11/2025	Accommodation- BMO
Qantas	\$481.30	26/11/2025	Flights - FO
Qantas	\$481.30	26/11/2025	Flights - CEO
Qantas	\$481.30	26/11/2025	Flights - BMO
	\$10.00	27/11/2024	CARD FEE
	<b>\$9,724.17</b>	<b>Total</b>	

## 10.3 Council Resolution Register

# Council Resolution Tracker

## Shire of Ngaanyatjaraku

Resolution Reference	Resolution	Entry Date	Completion Date	Officer	Action	Resolution Status
13.1.30072025	That Council authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 104A Warburton for a further 12 months, and to be reviewed in July 2026.	30-Jul-2025	30-Jul-2025	D.Mosel	Report to Council in July 2026	Review July 2026
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	No Further action required	To Be Reviewed 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	No Further action required	To Be reviewed December 2025
10.8.24.09.2025	<ul style="list-style-type: none"> <li>The draft Deed of Extension of Sublease J096492 has been prepared and circulated for consent.</li> <li>The renewal process is progressing in accordance with statutory requirements and partnership agreements.</li> <li>The Shire is awaiting formal consents from Warburton Community Inc and the Minister for Aboriginal Affairs.</li> <li>The CEO will report back to Council to advise the finalisation of Sublease J096492.</li> </ul>	24-Sep-2025	24-Sep-2025	D,Mosel	Report back to council upon the finalisation of the agreement	Ongoing
<b>Nov-25</b>						
9.1.26.11.2025	That the minutes of the Ordinary Council Meeting held on 29 October 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.	27-Nov-2025	27-Nov-2025	D. Mosel	No further action	Completed



10.1.26.11.2025	That Council receive the listing of payments made by authorised employees using transaction cards for the period of 26 September to 27 October 2025 (Attachment 10.1)	27-Nov-2025	27-Nov-2025	D. Mosel	No further action	Completed
10.2.26.11.2025	That Council receive the Chief Executive Officers Report for 26 October to 21 November, 2025.	27-Nov-2025	27-Nov-2025	D. Mosel	No further action	Completed
10.3.26.11.2025	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 10.3)	27-Nov-2025	27-Nov-2025	D. Mosel	No further action	Completed
10.4.26.11.2025	1. It is proposed that Council approve an additional expenditure allocation of \$5,360.00 to fund accommodation costs for 10 people in Warburton between 15–16 November and 19–22 November for the Murdoch on the Road program.	27-Nov-2025	27-Nov-2025	D. Mosel	No further action	Completed
10.5.26.11.2025	1. That Council notes the review the Code of Conduct for Council Members, Committee Members, and Candidates. 2. That Council endorses the review process as outlined in this report.	27-Nov-2025	27-Nov-2025	D. Mosel	No further action	Completed
10.6.26.11.2025	It is proposed that Council approve an additional expenditure allocation of \$3,500 towards the completion of the OHDC Action Plan and Blueprint	27-Nov-2025	27-Nov-2025	D. Mosel	No further action	Completed
11.1.26.11.2025	That Council receive the Operational Services Action Report for November 2025. (Attachment 11.1).	27-Nov-2025	27-Nov-2025	D. Mosel	No further action	Completed
12.1.26.11.2025	That the Council received the month payment listing for October 2025 payments of \$1,222,248,24. (Attachment 12.1).	27-Nov-2025	27-Nov-2025	D. Mosel	No further action	Completed
12.2.26.11.2025	That Council receive the Monthly Financial Report for the periods ended 31 October 2025. (Attachment 12.2)	27-Nov-2025	27-Nov-2025	D. Mosel	No further action	Completed



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

Ms Caroline Spencer  
Auditor General  
Office of the Auditor General  
7<sup>th</sup> Floor, Albert Facey House  
469 Wellington Street  
PERTH WA 6000

Dear Ms Spencer

**REPRESENTATION LETTER IN RESPECT OF THE SHIRE OF NGAANYATJARRAKU' S ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025**

This representation letter is provided in connection with your audit of the Shire of Ngaanyatjaraku's annual financial report for the year ended 30 June 2025 for the purpose of expressing an opinion as to whether the annual financial report is fairly presented in accordance with the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

We submit the following representations for the year ended 30 June 2025 after making appropriate enquiries and according to the best of our knowledge and belief. This representation covers all material items in each of the categories listed below.

**1. General**

- (a) We have fulfilled our responsibilities, as set out in the terms of the audit engagement, for the preparation and fair presentation of the annual financial report in accordance with the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.
- (b) We have advised your auditors of all material contentious methods used in the presentation of the financial report.
- (c) There have been no changes in accounting policies or application of those policies that would have a material effect on the financial report.
- (d) The prior period comparative information in the financial report has not been restated.
- (e) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm the disclosures related to accounting estimates are complete and appropriate.
- (f) We have established and maintained an adequate internal control structure and adequate financial records as we have determined are necessary to facilitate the preparation of the financial report that is free from material misstatement, whether due to fraud or error.
- (g) We have provided your auditors with:

Tjulyuru Cultural and Civic Centre  
Warburton Community

PMB 87 via Kalgoorlie  
Western Australia 6431

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[www.ngaanyatjaraku.wa.gov.au](http://www.ngaanyatjaraku.wa.gov.au)



Shire of **Ngaanyatjarraku**  
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We confirm that the fair value disclosures in the financial report are complete and appropriate.

### **3. Going concern**

We confirm that the going concern basis of accounting is appropriate for the annual financial report.

### **4. Contingent liabilities**

There are no material contingent liabilities at year end that have not been completely and adequately disclosed in the Notes to the financial report.

### **5. Commitments for capital expenditure**

Other than those commitments reported in the Notes to the financial report, there were no significant commitments for capital expenditure contracts carrying over at year end.

### **6. Contaminated sites**

We are aware of our obligations under the *Contaminated Sites Act 2003* and have reported to the Department of Water and Environmental Regulation, all land owned, vested or leased by the Shire that is known to be, or is suspected of being, contaminated. All provisions or contingent liabilities, if any, have been recognised and/or disclosed in the financial report as appropriate.

### **7. Related entities**

We acknowledge our responsibility under section 17(1) of the *Auditor General Act 2006* (as applied by section 7.12AL of the *Local Government Act 1995*) to give written notice to you if any of the Shire's functions are being performed in partnership or jointly with another person or body, through the instrumentality of another person or body, and/or by means of a trust. We confirm that we have provided the Auditor General with details of all related entities in existence at 30 June 2025.

### **8. Related parties**

We have disclosed to your auditors the identity of the Shire's related parties, as defined in Australian Accounting Standards, of which we are aware, and all the related party relationships and transactions of which we are aware. These include the Shire's key management personnel and their related parties, including their close family members and their controlled and jointly controlled entities.

We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of Australian Accounting Standards.

Tjulyuru Cultural and Civic Centre  
Warburton Community

PMB 87 via Kalgoorlie  
Western Australia 6431

**Phone:** (08) 8956 7966

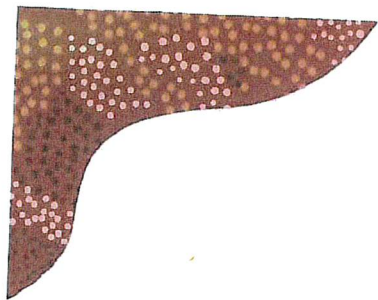
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- (d) We have assessed the security controls over the audited annual financial report and the auditor's report and are satisfied that procedures in place are adequate to ensure the integrity of the information provided.
- (e) We will ensure that where the auditor's report on the annual financial report is provided on the website, the annual financial report is also provided in full.

**16. Other (unaudited) information in the annual report**

We will provide the final version of the annual report to you when available, to enable you to complete your required procedures.




\_\_\_\_\_  
**Shire President**

Name: Damian McLean

3 December 2025

**Date**



\_\_\_\_\_  
**Chief Executive Officer**

Name: David Mosel

3 December 2025

**Date**

Tjulyuru Cultural and Civic Centre  
Warburton Community

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# Shire of Ngaanyatjaraku

## FINANCIAL REPORT

for the year ended 30 June 2025

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## Financial Report

for the year ended 30 June 2025

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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

## Financial Report

for the year ended 30 June 2025

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*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

### Statement by CEO

The accompanying financial report of the Shire of Ngaanyatjaraku have been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 03th day of December 2025



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**Chief Executive Officer**

**David Mosel**

## Statement of comprehensive income

for the year ended 30 June 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Revenue</b>				
Rates	18,2a	489,127	488,640	463,481
Grants, subsidies and contributions	2a	8,996,097	11,003,125	9,411,070
Fees and charges	2a	459,694	421,050	560,404
Interest revenue	2a	418,084	360,520	422,534
Other revenue	2a	779,658	50,206	113,462
		<u>11,142,660</u>	<u>12,323,541</u>	<u>10,970,951</u>
<b>Expenses</b>				
Employee costs	2b	(1,338,487)	(1,791,615)	(1,779,835)
Materials and contracts	2b	(4,577,105)	(1,839,905)	(3,324,312)
Utility charges	2b	(24,876)	(30,200)	(33,538)
Depreciation	9	(7,751,278)	(7,780,700)	(7,771,260)
Insurance	2b	(139,893)	(138,284)	(98,448)
Other expenditure	2b	(42,443)	(39,870)	(62,574)
		<u>(13,874,082)</u>	<u>(11,620,574)</u>	<u>(13,069,967)</u>
<b>Operating result from continuing operations</b>		<u>(2,731,422)</u>	<u>702,967</u>	<u>(2,099,016)</u>
Capital grants, subsidies and contributions	2a	1,203,120	1,117,368	2,194,805
Profit on asset disposals		32,025	48,365	71,144
		<u>1,235,145</u>	<u>1,165,733</u>	<u>2,265,949</u>
<b>Net result for the period</b>		<u>(1,496,277)</u>	<u>1,868,700</u>	<u>166,933</u>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	—	—	—
<b>Total other comprehensive income for the period</b>		<u>—</u>	<u>—</u>	<u>—</u>
<b>Total comprehensive income for the period</b>		<u>(1,496,277)</u>	<u>1,868,700</u>	<u>166,933</u>

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



## Statement of financial position

as at 30 June 2025

	Note	2025 \$	2024 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	16,525,034	13,811,468
Trade and other receivables	5	335,331	1,017,079
Other financial assets	4a	—	446,838
Inventories	6	7,673	13,659
<b>Total current assets</b>		<b>16,868,038</b>	<b>15,289,044</b>
<b>Non-current assets</b>			
Other financial assets	4b	39,810	41,585
Property, plant and equipment	7	12,425,019	12,695,259
Infrastructure	8	172,568,813	176,442,826
<b>Total non-current assets</b>		<b>185,033,642</b>	<b>189,179,670</b>
<b>Total assets</b>		<b>201,901,680</b>	<b>204,468,714</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	10	362,903	1,416,125
Employee related provisions	12	84,008	107,544
<b>Total current liabilities</b>		<b>446,911</b>	<b>1,523,669</b>
<b>Non-current liabilities</b>			
Employee related provisions	12	22,694	16,693
<b>Total non-current liabilities</b>		<b>22,694</b>	<b>16,693</b>
<b>Total liabilities</b>		<b>469,605</b>	<b>1,540,362</b>
<b>Net assets</b>		<b>201,432,075</b>	<b>202,928,352</b>
<b>Equity</b>			
Retained surplus		72,148,005	73,644,282
Reserve accounts	20	8,293,678	8,293,678
Revaluation surplus	13	120,990,392	120,990,392
<b>Total equity</b>		<b>201,432,075</b>	<b>202,928,352</b>

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

## Statement of changes in equity

for the year ended 30 June 2025

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total Equity \$
Balance as at 1 July 2023		73,691,780	8,079,247	120,990,392	202,761,419
<b>Restated balance as at 1 July</b>		<b>73,691,780</b>	<b>8,079,247</b>	<b>120,990,392</b>	<b>202,761,419</b>
<b>Comprehensive income for the period</b>					
Net result for the period		166,933	—	—	166,933
<b>Total comprehensive income for the period</b>		<b>166,933</b>	<b>—</b>	<b>—</b>	<b>166,933</b>
Transfers from reserve accounts	20	(214,431)	—	—	(214,431)
Transfers to reserve accounts	20	—	214,431	—	214,431
<b>Balance as at 30 June 2024</b>		<b>73,644,282</b>	<b>8,293,678</b>	<b>120,990,392</b>	<b>202,928,352</b>
Balance as at 1 July 2024		73,644,282	8,293,678	120,990,392	202,928,352
<b>Comprehensive income for the period</b>					
Net result for the period		(1,496,277)	—	—	(1,496,277)
<b>Total comprehensive income for the period</b>		<b>(1,496,277)</b>	<b>—</b>	<b>—</b>	<b>(1,496,277)</b>
Transfers from reserve accounts	20	—	—	—	—
Transfers to reserve accounts	20	—	—	—	—
<b>Balance as at 30 June 2025</b>		<b>72,148,005</b>	<b>8,293,678</b>	<b>120,990,392</b>	<b>201,432,075</b>

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

## Statement of cash flows

for the year ended 30 June 2025

	Note	2025 Actual \$	2024 Actual \$
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Rates		490,419	453,832
Grants, subsidies and contributions		8,996,097	7,967,534
Fees and charges		459,694	560,404
Interest revenue		418,084	422,534
Goods and services tax received		843,093	1,164,676
Other revenue		1,452,841	116,166
<b>Total receipts</b>		<b>12,660,228</b>	<b>10,685,146</b>
<b>Payments</b>			
Employee costs		(1,356,605)	(1,955,245)
Materials and contracts		(5,619,901)	(2,290,684)
Utility charges		(24,876)	(33,538)
Insurance paid		(139,893)	(98,448)
Goods and services tax paid		(832,357)	(1,177,216)
Other expenditure		(49,763)	(52,041)
<b>Total payments</b>		<b>(8,023,395)</b>	<b>(5,607,172)</b>
<b>Net cash provided by operating activities</b>	14b	<b>4,636,833</b>	<b>5,077,974</b>
<b>Cash flows from investing activities</b>			
<b>Payments</b>			
Payments for financial assets at amortised cost		446,838	—
Payments for purchase of property, plant & equipment	7a	(146,947)	(154,435)
Payments for construction of infrastructure	8a	(3,490,093)	(7,957,656)
<b>Receipts</b>			
Proceeds from capital grants, subsidies and contributions		1,203,120	2,194,805
Proceeds from financial assets at amortised cost		1,775	67,335
Proceeds from sale of property, plant & equipment		62,040	135,355
<b>Net cash (used in) investing activities</b>		<b>(1,923,267)</b>	<b>(5,714,596)</b>
<b>Net increase /(decrease) in cash held</b>		<b>2,713,566</b>	<b>(636,622)</b>
Cash at beginning of year		13,811,468	14,448,090
<b>Cash and cash equivalents at the end of the year</b>	3	<b>16,525,034</b>	<b>13,811,468</b>

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

## Shire of Ngaanyatjaraku

Statement of financial activity  
for the year ended 30 June 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	18	489,127	489,225	463,481
Grants, subsidies and contributions		8,996,097	6,202,137	9,411,070
Fees and charges		459,694	685,550	560,404
Interest revenue		418,084	360,250	422,534
Other revenue		779,658	50,206	113,462
Profit on asset disposals		32,025	48,365	71,144
		<b>11,174,685</b>	<b>7,835,733</b>	<b>11,042,095</b>
<b>Expenditure from operating activities</b>				
Employee costs		(1,338,487)	(2,218,569)	(1,779,835)
Materials and contracts		(4,513,133)	(8,116,393)	(3,324,312)
Utility charges		(24,876)	(30,200)	(33,538)
Depreciation		(7,751,278)	(7,780,700)	(7,771,260)
Insurance		(139,893)	(138,079)	(98,448)
Other expenditure		(42,443)	(231,470)	(62,574)
		<b>(13,810,110)</b>	<b>(18,515,411)</b>	<b>(13,069,967)</b>
<b>Non-cash amounts excluded from operating activities</b>				
Non-cash amounts excluded from operating activities	19	7,727,029	7,780,700	7,715,322
<b>Amount attributable to operating activities</b>		<b>5,091,604</b>	<b>(2,898,978)</b>	<b>5,687,450</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		1,203,120	1,117,368	2,194,805
Proceeds from disposal of assets		62,040	135,000	135,355
		<b>1,265,160</b>	<b>1,252,368</b>	<b>2,330,160</b>
<b>Outflows from investing activities</b>				
Acquisition of property, plant and equipment	7a	(210,919)	(1,018,666)	(154,435)
Acquisition of infrastructure	8a	(3,490,093)	(1,417,559)	(7,957,656)
		<b>(3,701,012)</b>	<b>(2,436,225)</b>	<b>(8,112,091)</b>
<b>Amount attributable to investing activities</b>		<b>(2,435,852)</b>	<b>(1,183,857)</b>	<b>(5,781,931)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Outflows from financing activities</b>				
Transfers to reserve accounts	20	—	—	(214,431)
		<b>—</b>	<b>—</b>	<b>(214,431)</b>
<b>Amount attributable to financing activities</b>		<b>—</b>	<b>—</b>	<b>(214,431)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	19	<b>5,471,697</b>	<b>4,131,785</b>	<b>5,780,609</b>
Amount attributable to operating activities		5,091,604	(2,947,928)	5,687,450
Amount attributable to investing activities		(2,435,852)	(1,183,857)	(5,781,931)
Amount attributable to financing activities		—	—	(214,431)
<b>Surplus/(deficit) after imposition of general rates</b>	19	<b>8,127,449</b>	<b>—</b>	<b>5,471,697</b>

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

## Notes to and forming part of the financial report for the year ended 30 June 2025

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## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 1. Basis of preparation

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

#### Local Government Act 1995 requirements

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

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

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

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

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

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

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

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

#### Critical accounting estimates and judgements

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

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

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

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

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

#### The local government reporting entity

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

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

#### Initial application of accounting standards

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

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 1. Basis of preparation (continued)

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

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

#### **New accounting standards for application in future years**

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

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

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

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

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

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

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

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 2. Revenue and expenses

#### (a) Revenue

##### Contracts with customers

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges - sale of stock	Retail stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

##### Revenue Recognition

Rate revenue was recognised from the rate record as soon as practicable after the City 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.

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
<b>For the year ended 30 June 2025</b>					
Rates	—	—	489,127	—	489,127
Grants, subsidies and contributions	1,252,993	7,728,559	—	14,545	8,996,097
Fees and charges	459,426	—	—	268	459,694
Interest revenue	—	—	—	418,084	418,084
Other revenue	779,952	—	—	(294)	779,658
Capital grants, subsidies and contributions	—	1,203,120	—	—	1,203,120
<b>Total</b>	<b>2,492,371</b>	<b>8,931,679</b>	<b>489,127</b>	<b>432,603</b>	<b>12,345,780</b>

##### For the year ended 30 June 2024

Rates	—	—	463,482	—	463,482
Grants, subsidies and contributions	1,280,000	8,131,070	—	—	9,411,070
Fees and charges	384,991	—	175,412	1	560,404
Interest revenue	—	—	257	422,277	422,534
Other revenue	25,304	—	2,607	85,551	113,462



## Shire of Ngaanyatjaraku

### Notes to and forming part of the financial report for the year ended 30 June 2025

#### Note 2. Revenue and expenses (continued)

##### (a) Revenue (continued)

Nature	Contracts with customers	Capital grant/ contributions	Statutory requirements	Other	Total
Capital grants, subsidies and contributions	—	2,194,806	—	—	2,194,806
<b>Total</b>	<b>1,690,295</b>	<b>10,325,876</b>	<b>641,758</b>	<b>507,829</b>	<b>13,165,758</b>

## Notes to and forming part of the financial report

for the year ended 30 June 2025

### Note 2. Revenue and expenses (continued)

#### (a) Revenue (continued)

	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Interest revenue</b>			
Interest on reserve account	320,183	–	312,490
Trade and other receivables overdue interest	3,146	–	257
Other interest revenue	94,755	360,520	109,787
<b>Total interest earnings</b>	<b>418,084</b>	<b>360,520</b>	<b>422,534</b>

#### Fees and charges

Governance	30	250	–
Health	–	300	–
Education and welfare	–	–	130,080
Housing	246,836	191,000	194,510
Community amenities	32,491	32,000	31,958
Recreation and culture	165,528	180,000	175,413
Economic services	14,541	17,500	28,443
Other property and services	268	–	–
	<b>459,694</b>	<b>421,050</b>	<b>560,404</b>

#### (b) Expenses

##### Auditors remuneration

- Audit of the annual financial report	32,004	32,000	34,300
- Other services – grant acquittals	4,611	–	–
<b>Total Auditors remuneration</b>	<b>36,615</b>	<b>32,000</b>	<b>34,300</b>

Material & Contractors	4,505,248	1,576,435	3,227,438
Other	35,242	231,470	62,574
<b>Total</b>	<b>4,577,105</b>	<b>1,839,905</b>	<b>3,324,312</b>

#### Employee costs

Employee benefit costs	–	–	–
Wages and salaries	1,065,775	1,603,611	1,531,527
Superannuation	106,000	159,923	133,494
Workers' compensation insurance	58,603	57,632	60,030
Other employee costs	112,457	137,250	261,617
less: Capitalised costs	(4,348)	(166,801)	(206,833)
	<b>1,338,487</b>	<b>1,791,615</b>	<b>1,779,835</b>

## Notes to and forming part of the financial report

for the year ended 30 June 2025

### Note 2. Revenue and expenses (continued)

#### (b) Expenses (continued)

	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Utility charges</b>			
Office Maintenance/Operations	4,680	10,000	10,047
EYC Building Maintenance / Operations	2,857	3,200	2,812
Staff Housing Operations	11,627	15,000	15,554
Other Housing - Operations	4,137	2,000	—
Cafe Maintenance	378	—	100
Shop Maintenance	297	—	1,273
Gallery Maintenance	900	—	3,752
<b>Total</b>	<b>24,876</b>	<b>30,200</b>	<b>33,538</b>
<b>Insurance</b>			
Insurance and licences	139,893	138,284	98,448
<b>Total</b>	<b>139,893</b>	<b>138,284</b>	<b>98,448</b>
<b>Other expenditure</b>			
Sundry expenses	42,443	39,870	62,574
<b>Total Other expenditure</b>	<b>42,443</b>	<b>39,870</b>	<b>62,574</b>

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 3. Cash and cash equivalents

	Note	2025 \$	2024 \$
Cash at bank and on hand		16,525,034	13,811,468
<b>Total cash and cash equivalents</b>	14a	<b>16,525,034</b>	<b>13,811,468</b>
Held as			
- Unrestricted cash and cash equivalents		8,231,356	5,964,628
- Restricted cash and cash equivalents	14a	8,293,678	7,846,840
<b>Total</b>		<b>16,525,034</b>	<b>13,811,468</b>

### MATERIAL ACCOUNTING POLICIES

#### Cash and cash equivalents

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

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

#### Restricted financial assets

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

Restrictions are specified in an agreement, contract or legislation.

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

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 4. Other financial assets

	Note	2025 \$	2024 \$
<b>(a) Current assets</b>			
Financial assets at amortised cost		–	446,838
<b>Total current financial assets</b>		<b>–</b>	<b>446,838</b>
Held as			
- Restricted other financial assets at amortised cost	14a	–	446,838
<b>Total</b>		<b>–</b>	<b>446,838</b>
<b>(b) Non current assets</b>			
Financial assets at fair value through profit or loss		39,810	41,585
<b>Total non-current financial assets</b>		<b>39,810</b>	<b>41,585</b>
<b>Financial assets at fair value through profit or loss</b>			
Units in Local Government House Trust		39,810	41,585
		<b>39,810</b>	<b>41,585</b>
<b>Financial assets at fair value through profit or loss</b>			
Units in Local Government House Trust - opening balance		40,745	40,745
<b>Units in Local Government House Trust - closing balance</b>		<b>40,745</b>	<b>40,745</b>

## MATERIAL ACCOUNTING POLICIES

### Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at a mortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (see Note 17 (i)) due to the observable market rates.)

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

### Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise as fair value gains and losses through profit or loss.

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 5. Trade and other receivables

	2025 \$	2024 \$
<b>Current</b>		
Rates and statutory receivables	13,728	11,557
Trade receivables	291,182	964,365
GST receivable	30,421	41,157
	<b>335,331</b>	<b>1,017,079</b>

#### MATERIAL ACCOUNTING POLICIES

##### Rates and statutory receivables

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

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

##### Trade and other receivables

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

##### Other Receivables

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

##### Measurement

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

##### Classification and subsequent measurement

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

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

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

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 6. Inventories

	2025 \$	2024 \$
<b>Current</b>		
Fuel and materials	7,673	13,659
<b>Total current inventories</b>	<b>7,673</b>	<b>13,659</b>

The following movements in inventories occurred during the year:

<b>Balance at beginning of year</b>	<b>13,659</b>	<b>25,107</b>
Inventories expensed during the year	(5,986)	(11,448)
<b>Balance at end of year</b>	<b>7,673</b>	<b>13,659</b>

### 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 year ended 30 June 2025

### Note 7. Property, plant and equipment

#### (a) Movements in balances

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

	Note	Assets not subject to operating lease - Buildings non-specialised \$	Total Property \$	Plant and equipment Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Measurement basis						
<b>Balance at 1 July 2023</b>		12,339,865	12,339,865	45,067	603,410	12,988,342
Additions		—	—	—	154,434	154,434
Disposals		—	—	—	(64,210)	(64,210)
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Depreciation	9	(251,833)	(251,833)	(14,525)	(116,949)	(383,307)
Transfers		—	—	—	—	—
<b>Balance at 30 June 2024</b>		<b>12,088,032</b>	<b>12,088,032</b>	<b>30,542</b>	<b>576,685</b>	<b>12,695,259</b>
<b>Comprises:</b>						
Gross balance amount at 30 June 2024		12,591,698	12,591,698	110,351	987,050	13,689,099
Accumulated depreciation at 30 June 2024		(503,666)	(503,666)	(79,809)	(410,365)	(993,840)
Other Movement		—	—	—	—	—
<b>Balance at 30 June 2024</b>	7b	<b>12,088,032</b>	<b>12,088,032</b>	<b>30,542</b>	<b>576,685</b>	<b>12,695,259</b>
<b>Balance at 1 July 2024</b>		12,088,032	12,088,032	30,542	576,685	12,695,259
Additions		—	—	20,691	126,256	146,947
Disposals		—	—	—	(30,015)	(30,015)
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Depreciation	9	(251,834)	(251,834)	(9,279)	(97,443)	(358,556)
Transfers		—	—	—	(28,616)	(28,616)
<b>Balance at 30 June 2025</b>		<b>11,836,198</b>	<b>11,836,198</b>	<b>41,954</b>	<b>546,867</b>	<b>12,425,019</b>

#### Comprises:



Notes to and forming part of the financial report  
for the year ended 30 June 2025

Note 7. Property, plant and equipment (continued)

	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 \$
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		—	—	—	—	—
<b>Balance at 30 June 2025</b>	7b	<b>11,836,198</b>	<b>11,836,198</b>	<b>41,954</b>	<b>546,867</b>	<b>12,425,019</b>

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 7. Property, plant and equipment (continued)

#### (b) Carrying Amount Measurements

Asset class	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair Value - as determined at the last valuation date</b>				
<b>Land and buildings</b>				
Buildings - non-specialised	Cost Approach Using Current Replacement Cost	Management Valuation	June 2022	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.

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

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

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

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 8. Infrastructure

#### (a) Movements in balances

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

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
<b>Balance as at 1 July 2023</b>		175,105,674	443,813	323,636	—	175,873,123
Additions *		—	—	—	7,957,656	7,957,656
(Disposals)		—	—	—	—	—
Depreciation	9	(7,361,574)	(12,651)	(13,728)	—	(7,387,953)
Transfers		—	—	—	—	—
<b>Balance at 30 June 2024</b>		<b>167,744,100</b>	<b>431,162</b>	<b>309,908</b>	<b>7,957,656</b>	<b>176,442,826</b>
<b>Comprises:</b>						
Gross balance amount at 30 June 2024		235,387,277	621,676	372,964	7,957,656	244,339,573
Accumulated depreciation at 30 June 2024		(67,643,177)	(190,514)	(63,056)	—	(67,896,747)
<b>Balance at 30 June 2024</b>		<b>167,744,100</b>	<b>431,162</b>	<b>309,908</b>	<b>7,957,656</b>	<b>176,442,826</b>
<b>Balance as at 1 July 2024</b>		167,744,100	431,162	309,908	7,957,656	176,442,826
Additions *		3,425,313	—	—	64,780	3,490,093
(Disposals)		—	—	—	—	—
Depreciation	9	(7,361,574)	(12,652)	(18,496)	—	(7,392,722)
Transfers		7,957,656	—	28,616	(7,957,656)	28,616
<b>Balance at 30 June 2025</b>		<b>171,765,495</b>	<b>418,510</b>	<b>320,028</b>	<b>64,780</b>	<b>172,568,813</b>
<b>Comprises:</b>						
Gross balance amount at 30 June 2025		246,770,246	621,676	401,580	64,780	247,858,282
Accumulated depreciation at 30 June 2025		(75,004,751)	(203,166)	(81,552)	—	(75,289,469)
<b>Balance at 30 June 2025</b>		<b>171,765,495</b>	<b>418,510</b>	<b>320,028</b>	<b>64,780</b>	<b>172,568,813</b>

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

Notes to and forming part of the financial report  
for the year ended 30 June 2025

Note 8. Infrastructure (continued)

(b) Carrying Amount Measurements

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

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

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

## Notes to and forming part of the financial report

for the year ended 30 June 2025

### Note 9. Fixed assets

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Depreciation</b>				
Buildings - non-specialised	7a	251,834	252,250	251,833
Furniture and equipment	7a	9,279	14,500	14,525
Plant and equipment	7a	97,443	119,000	116,949
Infrastructure - roads	8a	7,361,574	7,371,000	7,361,574
Infrastructure - other	8a	18,496	13,000	13,728
Infrastructure - Recreation		12,652	10,950	12,651
<b>Total depreciation</b>		<b>7,751,278</b>	<b>7,780,700</b>	<b>7,771,260</b>

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 9. 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 year ended 30 June 2025

### Note 9. Fixed assets (continued)

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

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

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

## Notes to and forming part of the financial report

for the year ended 30 June 2025

### Note 10. Trade and other payables

	2025	2024
	\$	\$
<b>Current</b>		
Sundry creditors	120,609	1,169,391
Prepaid rates	6,290	2,827
Accrued payroll liabilities	28,654	29,237
Accrued Expenses	48,803	56,417
Other payables	158,547	158,253
<b>Total current trade and other payables</b>	<b>362,903</b>	<b>1,416,125</b>

### MATERIAL ACCOUNTING POLICIES

#### Financial liabilities

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

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

#### Trade and other payables

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

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



## Notes to and forming part of the financial report

for the year ended 30 June 2025

### Note 11. Other liabilities

	2025 \$	2024 \$
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	—	496,792
Revenue from contracts with customers included as a contract liability at the start of the period	—	(496,792)
	—	—

### MATERIAL ACCOUNTING POLICIES

#### Contract Liabilities

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

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

#### Capital grant/contribution liabilities

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

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

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 12. Employee related provisions

	2025 \$	2024 \$
<b>(a) Employee related provisions</b>		
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	39,272	68,317
Long service leave	37,481	35,124
Other employee leave provision	7,255	4,103
	<b>84,008</b>	<b>107,544</b>
<b>Total current employee related provisions</b>	<b>84,008</b>	<b>107,544</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	22,694	16,693
	<b>22,694</b>	<b>16,693</b>
<b>Total non-current employee related provisions</b>	<b>22,694</b>	<b>16,693</b>
<b>Total employee related provisions</b>	<b>106,702</b>	<b>124,237</b>

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

#### MATERIAL ACCOUNTING POLICIES

##### Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

##### Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position

##### Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

## Notes to and forming part of the financial report

for the year ended 30 June 2025

### Note 13. Revaluation surplus

	2025 Opening Balance \$	2025 Revaluation Increment \$	2025 Revaluation (Decrement) \$	Total Movement on Revaluation \$	2025 Closing Balance \$	2024 Opening Balance \$	2024 Revaluation Increment \$	2024 Revaluation (Decrement) \$	Total Movement on Revaluation \$	2024 Closing Balance \$
Revaluation surplus - Buildings - specialised	9,954,056	—	—	—	9,954,056	9,954,056	—	—	—	9,954,056
Revaluation surplus - Plant and equipment	190,407	—	—	—	190,407	190,407	—	—	—	190,407
Revaluation surplus - Infrastructure - roads	110,845,929	—	—	—	110,845,929	110,845,929	—	—	—	110,845,929
	<b>120,990,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,990,392</b>	<b>120,990,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,990,392</b>

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 14. Restrictions over financial assets

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>(a) Restrictions</b>				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	8,293,678	8,293,678	7,846,840
- Financial assets at amortised cost	4	—	—	446,838
		<u>8,293,678</u>	<u>8,293,678</u>	<u>8,293,678</u>

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

Restricted reserve accounts	20	8,293,678	8,293,678	8,293,678
<b>Total restricted financial assets</b>		<u>8,293,678</u>	<u>8,293,678</u>	<u>8,293,678</u>

### **(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities**

Net result		(1,496,277)	(10,728,629)	166,933
Non-cash items:				
Depreciation/amortisation		7,751,278	7,790,700	7,771,260
(Profit)/loss on sale of asset		(32,025)	(48,365)	(71,144)
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		681,748	—	(968,137)
(Increase)/decrease in inventories		5,986	—	11,448
Increase/(decrease) in trade and other payables		(1,053,222)	—	1,024,299
Increase/(decrease) in employee related provisions		(17,535)	(5,583)	(165,088)
Increase/(decrease) in other liabilities		—	—	(496,792)
Capital grants, subsidies and contributions		(1,203,120)	—	(2,194,805)
<b>Net cash provided by/(used in) operating activities</b>		<u>4,636,833</u>	<u>(2,991,877)</u>	<u>5,077,974</u>

	2025 Actual \$	2024 Actual \$
<b>Undrawn borrowing facilities credit standby arrangements</b>		
Credit card limit	10,000	30,000
Credit card balance at balance date	8,949	3,945
<b>Total amount of credit unused</b>	<u>18,949</u>	<u>33,945</u>

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 15. Related party transactions

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>(a) Council Member Remuneration</b>				
Fees, expenses and allowances to be paid or reimbursed to elected council members.				
President's annual allowance		6,500	6,500	6,000
President's meeting attendance fees		5,830	6,350	5,735
President's travel and accommodation expenses		451	4,200	697
<b>Total</b>		<b>12,781</b>	<b>17,050</b>	<b>12,432</b>
Deputy President's annual allowance		2,000	2,000	1,375
Deputy President's meeting attendance fees		2,340	3,380	3,625
Deputy President's travel and accommodation expenses		—	1,200	—
<b>Total</b>		<b>4,340</b>	<b>6,580</b>	<b>5,000</b>
All other council member's meeting attendance fees		5,980	10,140	8,365
All other council member's travel and accommodation expenses		—	3,600	—
<b>Total</b>		<b>5,980</b>	<b>13,740</b>	<b>8,365</b>
<b>Total</b>	15c	<b>23,101</b>	<b>37,370</b>	<b>25,797</b>

	Note	2025 Actual \$	2024 Actual \$
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### (b) Key management personnel

#### Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits		413,153	630,853
Post-employment benefits		43,982	50,037
Employee - other long-term benefits		—	15,172
Council member costs	15a	23,101	25,797
<b>Total</b>		<b>480,236</b>	<b>721,859</b>

#### Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

#### Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

#### Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

#### Council member costs

## Shire of Ngaanyatjaraku

### Notes to and forming part of the financial report for the year ended 30 June 2025

#### Note 15. Related party transactions (continued)

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These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

##### (c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

##### **Related parties**

##### **The Shire's main related parties are as follows:**

###### *i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 16(a) and 16(b).

###### *ii. Other Related Parties*

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

###### *iii. Entities subject to significant influence by the Shire*

There were no such entities requiring disclosure during the current or previous year.

#### Note 16. Events occurring after the end of the reporting period

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The Shire of Ngaanyatjaraku has no subsequent events to report.

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 17. 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 year ended 30 June 2025

### Note 17. Other Material Accounting Policies (continued)

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or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

#### **Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

#### **Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

#### **Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

#### **Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

#### **j) Impairment of assets**

In accordance with Australian Accounting Standards, the Shire's assets are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. *AASB 116 Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.



## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 18. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual Rateable value \$	2024/25 Actual Rate revenue \$	2024/25 Actual Interim rates \$	2024/25 Actual Back rates \$	2024/25 Actual Total revenue \$	2024/25 Budget rate revenue \$	2024/25 Budget interim rate \$	2024/25 Budget back rate \$	2024/25 Budget total revenue \$	2023/24 Actual Total revenue \$
<b>(a) General Rates</b>													
<b>Rate Description</b>													
Mining Tenaments	Unimproved valuation	0.21230	38	–	488,619	(6,086)	–	481,218	487,325	–	–	487,325	464,086
<b>Total general rates</b>			<b>38</b>	<b>–</b>	<b>488,619</b>	<b>(6,086)</b>	<b>–</b>	<b>481,218</b>	<b>487,325</b>	<b>–</b>	<b>–</b>	<b>487,325</b>	<b>464,086</b>
<b>Minimum payment</b>													
Mining Tenaments	Unimproved valuation	263.00	5	–	–	–	6,594	7,909	1,315	–	–	1,315	(605)
<b>Total minimum payments</b>			<b>5</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,594</b>	<b>7,909</b>	<b>1,315</b>	<b>–</b>	<b>–</b>	<b>1,315</b>	<b>(605)</b>
<b>Total general rates and minimum payments</b>			<b>43</b>	<b>–</b>	<b>488,619</b>	<b>(6,086)</b>	<b>6,594</b>	<b>489,127</b>	<b>488,640</b>	<b>–</b>	<b>–</b>	<b>488,640</b>	<b>463,481</b>
<b>Total rates</b>								<b>489,127</b>				<b>488,640</b>	<b>463,481</b>

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

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

## Notes to and forming part of the financial report for the year ended 30 June 2025

### Note 19. Determination of surplus or deficit

		2024/25	2024/25	2023/24
		30 June 2025	Budget	30 June 2024
		Carried Forward	Carried Forward	Carried Forward
	Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(32,025)	(48,365)	(71,144)
Add: Depreciation	9	7,751,278	7,780,700	7,771,260
Non-cash movements in non-current assets and liabilities:				
Financial assets at amortised cost		1,775	—	(840)
Employee benefit provisions		6,001	—	16,046
<b>Non-cash amounts excluded from operating activities</b>		<b>7,727,029</b>	<b>7,732,335</b>	<b>7,715,322</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	20	(8,293,678)	(8,490,582)	(8,293,678)
<b>Total adjustments to net current assets</b>		<b>(8,293,678)</b>	<b>(8,490,582)</b>	<b>(8,293,678)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
Total current assets		16,868,038	—	15,289,044
Less: Total current liabilities		(446,911)	—	(1,523,669)
Less: Total adjustments to net current assets		(8,293,678)	(8,490,582)	(8,293,678)
<b>Surplus or deficit after imposition of general rates</b>		<b>8,127,449</b>	<b>(8,490,582)</b>	<b>5,471,697</b>

## Notes to and forming part of the financial report

for the year ended 30 June 2025

### Note 20. Reserve accounts

	2025 Opening Balance Actual \$	2025 Transfer to Actual \$	2025 Transfer (from) Actual \$	2025 Closing Balance Actual \$	2025 Opening Balance Budget \$	2025 Transfer to Budget \$	2025 Transfer (from) Budget \$	2025 Closing Balance Budget \$	2024 Opening Balance Actual \$	2024 Transfer to Actual \$	2024 Transfer (from) Actual \$	2024 Closing Balance Actual \$
<b>Restricted by council</b>												
(a) Employee Entitlement Reserve	333,206	—	—	333,206	324,523	—	—	324,523	324,523	8,683	—	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	—	—	6,990,740	7,219,900	—	—	7,219,900	6,808,565	182,175	—	6,990,740
(c) Cultural Centre Reserve	297,225	—	—	297,225	289,480	—	—	289,480	289,480	7,745	—	297,225
(d) Strategic Reserve	672,507	—	—	672,507	656,679	—	—	656,679	656,679	15,828	—	672,507
	<b>8,293,678</b>	<b>—</b>	<b>—</b>	<b>8,293,678</b>	<b>8,490,582</b>	<b>—</b>	<b>—</b>	<b>8,490,582</b>	<b>8,079,247</b>	<b>214,431</b>	<b>—</b>	<b>8,293,678</b>

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

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

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

Financial Report

for the year ended 30 June 2025

Independent auditor's report

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Insert Independent Auditor's Report here



# Auditor General

## INDEPENDENT AUDITOR'S REPORT

2025

Shire of Ngaanyatjarraku

To the Council of the Shire of Ngaanyatjarraku

### Opinion

I have audited the financial report of the Shire of Ngaanyatjarraku (Shire) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

## **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

## **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## **My independence and quality management relating to the report on the financial report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Ngaanyatjaraku for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

A handwritten signature in blue ink, appearing to read 'MS', with a large, sweeping horizontal stroke underneath.

Mahmoud Salahat  
Acting Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
4 December 2025



Our Ref: F21/65

7th Floor, Albert Facey House  
469 Wellington Street, Perth

Mr Damien McLean  
President  
Shire of Ngaanyatjaraku

**Mail to:** Perth BC  
PO Box 8489  
PERTH WA 6849

**Tel:** 08 6557 7500  
**Email:** [info@audit.wa.gov.au](mailto:info@audit.wa.gov.au)

Email: [mail@ngaanyatjaraku.wa.gov.au](mailto:mail@ngaanyatjaraku.wa.gov.au)

Dear President

**SHIRE OF NGAANYATJARRAKU  
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025**

The Office has completed the audit of the annual financial report for your local government. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the CEO and the Minister for Local Government, as required by the Act.

The CEO is required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

**Management control issues**

The result of the audit was satisfactory. Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. It is possible that irregularities and deficiencies may have occurred and not been identified as a result of our audit.

The date the financial statements submitted by your entity and considered to be of audit ready quality is 12 September 2025. This date will be reported in our local government sector audit results report to be tabled in Parliament. I am providing this date for completeness of our Office's procedural fairness process.



If you have any queries in relation to this date, please contact me on 6557 7559 within 14 days of the date of this letter. If we do not hear from you, we will take this as confirmation of the date.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'MS', with a large, sweeping horizontal stroke underneath.

Mahmoud Salahat  
Acting Senior Director  
Financial Audit  
4 December 2025

Attach



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

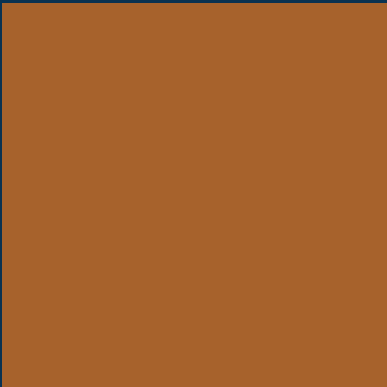
2024-25

# Annual Report



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# What is an Annual Report

As required by the Local Government Act 1995 and associated regulations, the Annual Report for 2024-25 provides an overview of the operations, activities and major projects undertaken by the Shire for that period, and includes major initiatives proposed to commence or to continue in the next financial year.

The performance of the Council is assessed against the Vision, Mission, Strategic Goals, Outcomes and Strategies as set out in the Shire of Ngaanyatjarraku's Plan for the Future: Strategic Community Plan and Corporate Business Plan 2021-2031. These plans provide strategic focus for elected members and the organisation and affirm our commitments to the community.

## Acknowledgment of Country

The Shire of Ngaanyatjarraku acknowledges the traditional owners of the land where we work and live. We pay respect to the Elders, past, present and emerging for their custodianship of this land and acknowledge the unique and enduring relationship that exists between them and their land.

We recognise the importance of preserving and celebrating the rich cultural heritage of the traditional custodians. We commit to fostering a spirit of reconciliation, mutual respect and understanding and will continue to walk together in the spirit of unity and harmony, acknowledging the past and working towards a shared future.





# President Report

I am pleased to present the Shire's Annual Report, showcasing our achievements in 2024/25 and the commitment of elected members and staff to community wellbeing.

The Shire has made ongoing strides in developing a sustainable, long-term waste service model. The document titled NG Lands: Working Towards Waste Compliance 2022–2031 formed the basis for the Waste Management Implementation Plan. In preparation for launching the new waste recovery service for Shire communities, a new garbage truck was acquired along with three waste trailers and green plastic bins for the communities.

The Shire, as part of the Outback Highway Development Council with the Shire of Laverton, Winton, Boulia, and Alice Springs, supports sealing 2,720 km of the Outback Highway. The CEO and I attended the 2024 Outback Way Forum and Annual General Meeting in July which was held in Canberra to collaborate with government representatives, and industry leaders on the Outback Way Action Plan. As part of WALGA's Roadwise Council and our commitment to road safety, we ensure best practices are followed to plan, build, and maintain a safe transport system for the community.

We welcome Cr Preston Thomas, who was elected unopposed in January 2025, filling the vacancy left by Cr Andrew Jones's resignation.

Thank you to our service providers, community leaders, residents, and everyone who supports our community. Your dedication makes this a great place to live and work.

I also appreciate my fellow Councillors, the Chief Executive Officer, and all staff for their hard work and commitment this past year.

To the Shire of Ngaanyatjaraku community, we look forward to the ongoing collaboration with you in 2025-26.

**Damian McLean, Shire President**



# CEO Report

I am proud to present the Annual Report for 2024/25, a year marked by both achievements and challenges as we continue to service the needs and aspirations of our community.

This report reflects the Shire's commitment to transparency, good governance and accountability, as well as its dedication to deliver the vision outlined in the Shire of Ngaanyatjaraku's Plan for the Future 2021-2031.

Over the past year, several key projects have been successfully implemented, bringing significant benefits to the community. These includes funding from the Department of Communities to enhance the Shire's waste management program with the procurement of new waste management vehicles and trailers in readiness to implement in 2025/26, the development of the Shire's Disability Access and Inclusion Plan 2024-2028 and the supply, installation of digital TV transmission system in the Blackstone Community.

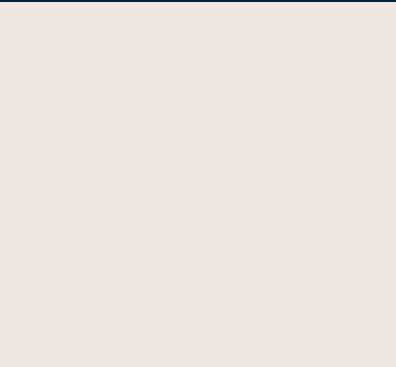
I attended the National General Assembly of Local Government in June 2025 in Canberra along with Cr Thomas Preston. This assembly provided key insights into national priorities and advancements in local government. It provided an opportunity for advocacy, networking opportunities, knowledge sharing and policy influence.

The Shire continues collaborating with the Ngaanyatjarra Lands Council to provide and maintain services for all communities.

I wish to acknowledge the hard work and dedication of our staff, as well as the support from the communities. I also want to extend my thanks to our Shire President and elected members, whose leadership and commitment to our shared purpose has been invaluable.

**David Mosel, Chief Executive Officer**





# About Council

## Elected Members

During the 2024-25 reporting period, the Shire of Ngaanyatjaraku Council consisted of five elected members representing the local Aboriginal community. Elected members for the 2024-2025 reporting period were President (John) Damian McLean, Councillor Julie Porter, Councillor Debra Frazer, Councillor Joylene Frazer, Councillor Andrew Jones (resigned in October 2024), Councillor Preston Thomas. Councillors are elected for a four-year term, with half of their terms expiring every two years.

## Councillor Training

The Elected Members professional development register is posted on the Shire website.

## Councillor Meeting Attendance

Council is the decision-making body of the Shire and usually meets on the last Wednesday of every month, at 1pm. The number of Council meetings held during the year ended June 30, 2025 and the numbers of those meetings attended by each Elected Member is as follows:

Councillor	2024/2025 Meeting Dates												
	31/7	28/8	25/9	30/10	27/11	20/12	26/2	26/3	26/3	26/3	24/4	28/5	18/6
	OMC	OMC	OMC	OMC	OMC	OMC	OMC	ARC	OMC	AGM	OMC	OMC	OMC
Cr J McLean	P	P	P	P	P	P	P	P	P	P	P	P	P
Cr D Frazer	P	P	P	P	P	A	P	P	P	A	A	P	P
Cr J Frazer	P	A	P	P	P	P	P	A	P	A	A	A	P
Cr J Porter	P	P	P	P	P	P	P	P	P	P	P	P	P
Cr P Thomas							P	P	P	P	P	P	P
Cr A Jones	-	-	-										

Legend – P: Present, A: Apology, LoA: Leave of Absence, OMC: Ordinary Meeting of Council, ARC: Audit and Risk Committee, AGM: Annual General Meeting



## Elected Member Remuneration

During 2024/25 the following payments were made to Elected Members:

Councillor	Elected Member Remuneration 2024/2025								
	Position	President's Allowance	Deputy President's Allowance	Meeting Attendance Fees	Childcare Expenses	Other Expenses	ICT Expenses	Travel and Accommodation Expenses	Total
Cr J McLean	President	6,500.00		5,830.00				451.90	12,781.90
Cr P Thomas	Councillor			1,300.00					1,300.00
Cr D Frazer	Councillor		2,000.00	2,340.00					4,340.00
Cr J Frazer	Councillor			1,820.00					1,820.00
Cr J Porter	Councillor			2,860.00					2,860.00
Total		6,500.00	2,000.00	14,150.00	-	-	-	451.90	23,101.90





# Shire Snapshot

The Shire of Ngaanyatjaraku forms part of the Goldfields-Esperance region, situated in the south-eastern corner of Western Australia. The region is the largest in Western Australia with an expansive land mass of 771,276 square kilometres.

The Shire is located in the Ngaanyatjarra Lands in the north-eastern area of the region approximately 1,542 kilometres from Perth. It is situated in the vast Central Desert and constitutes one of the most remote areas of Australia.

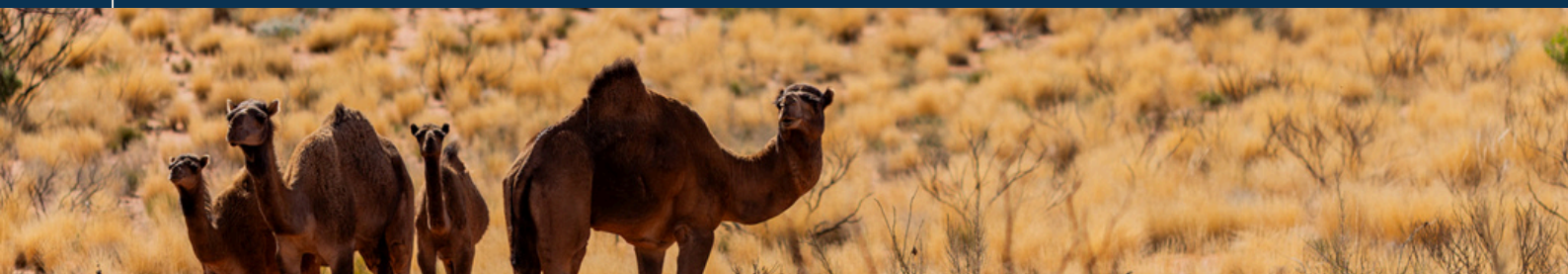
The population of the Shire is younger than the Western Australian average with the median age of the population being 30 years. The estimated population is 1,358 and this is dispersed across 159,948 square kilometres, resulting in a very low population density of 0.008 persons per square kilometre. The Shire is sparsely populated but home to many remote communities with deep traditional cultural connections to country. Ngaanyatjarra Lands is an Indigenous protected area and home to the Ngaanyatjarra, Pintupi and Pitjanjatjara people.

The Shire is responsible for the provision of mainstream local government and delivery of services to the communities and visitors within its boundaries. The sheer size of the Shire, together with the distances between communities and the low-density population, impact on how key services such as health and education are delivered.

The Shire's main township is Warburton, which is also the largest of the 10 Indigenous communities within the Shire. Warburton is positioned 1,542 kms north-east of Perth, 560kms of gravel road north-east of Laverton, 750kms north-east of Kalgoorlie and 1,050 kms south-west of Alice Springs. The Shire Offices are located in the Tjulyuru Cultural and Civic Centre in Warburton.

Other remote communities include Papulankutja (Blackstone), Mantamaru (Jameson), Karliywara (Patjarr), Tjirrkarli, Tjukurla, Wanarn, Milyirrtjarra (Warburton), Warakurna (and Giles Weather Station), Irrunytju (Wingelina) and Kanpa. These communities are all serviced by ancillary medical services, community schools, community support services and a variety of recreation facilities.

Mining exploration is a major activity in the Shire as well as art, cultural and adventure tourism supported by the Great Central Road. The unique geography and cultural significance of the Shire contribute to its distinctive character within the broader Western Australian landscape. The Ngaanyatjarra Lands attract visitors from across the globe seeking a unique cultural and extended outback driving experience.



# 2024-25 Year in Review

## Plan for the Future 2021-2031

The following three key strategic objectives have been set out within the Shire of Ngaanyatjaraku Plan for the Future 2021-2031 to direct services to the community.

### Our People

Looking after our people - our communities are healthy, happy and informed.

- Support and facilitate community involvement and participation opportunities.
- Advocate for adequate health and emergency services provision.
- Ensure appropriate water supply for Warburton.
- Ensure appropriate regulatory health and waste services provision with funding.
- Support education opportunities and advocate for appropriate education services.
- Advocate for adequate telecommunication infrastructure and services.

### Our Land

Looking after our land - which we all depend upon to keep good for our children and grandchildren.

- Help preserve, enhance and enjoy our land.
- Support appropriate tourism and visitor attraction initiatives.
- Effective management and planning of road infrastructure.
- Maintain Shire owned buildings and facilities.
- Appropriate service delivery.
- Ensure good community facilities.

### Our Leadership

Showing the way for our communities – doing the right things to look after our people and land.

- Provide strategic leadership and good governance.
- Advocate on behalf of our communities.
- Maintain corporate governance, responsibility and accountability.
- Provide a good place to work.

2024-2025 has seen the delivery of a number of key achievements toward attaining the goals, outcomes and strategies set out in the Shire's Plan for the Future 2021-2031.



# Highlights for 2024-2025 include:

## Our People

- Continuing to work toward upgrades for communications in Blackstone.
- Support provided to NG Council through provision of accommodation for the Early Learning program and Wilurra Creative.
- Continued waste management upgrades through the provision of the procurement of an fit for purpose Rubbish truck, and three waste trailers throughout the shire.
- Assistance provide to support the Sport and Recreation program via the Ngaanyatjarra Lands Council.

## Our Land

- Management of Road Infrastructure, successful achievement of securing additional funds through grants.
- A total of \$3,637,040 was expended during the 2024-25 financial year on capital works projects with \$1,203,120 of this being external funding received to subsidise these costs.
- Processing of building and development applications for the shire region.
- The Shire, as a member of the Outback Highway Council, continued to advocate for upgrades and sealing of the Great Central Road.
- Maintaining of Shire owned buildings and facilities.
- Road Safety Achievements:
  - Guide posts installed on a major distributor road to enhance safety.
  - Realignment and surface upgrades on Papulankkuju Road (2 km realigned, 5 km upgraded) and Irrunytju Road, improving sight lines, signage, and overall traffic flow.
  - Staff completed accredited training in Type 1 Child Car Restraint Fitting, ensuring children travel safely. The Shire's child car restraint service was actively promoted on the website, increasing community awareness.
  - Advanced GPS tracking systems installed in all Shire vehicles, supporting staff safety during travel to remote locations.
  - Initiated development of a strategic road safety plan to embed best practice across all Shire operations.

These initiatives demonstrate the Shire's proactive leadership and ongoing commitment to reducing road trauma, fostering a safer environment for all community members.





# Highlights for 2024-2025

## Our Leadership

- Ensure accountability and financial responsibility with effective governance.
- Invest in roads and community facilities as key budget items for 2024-25.
- Regularly review vehicles and equipment program to meet the Shire's operational needs.
- Collaborate with government agencies and partners, including Ngaanyatjarra Council, to deliver services across the Ngaanyatjarra Lands.
- Build organisational capability through ongoing review and targeted recruitment.
- Continue strengthening workplace safety to enhance staff safety and performance.



# Statutory Reporting

## State Records Compliance

The Shire's Record Keeping Plan was approved by the State Records Commission in October 2021. This five-year plan details the goals and strategies for record keeping within the Shire and demonstrates the Shire's commitment to accurate and compliant record keeping practices in accordance with the State Records Act 2000.

Under section 60 of the State Records Act, the State Records Commission monitors the operation of and compliance with the Act and it is a requirement for every local government to comply with the Commission's Standard 2, Principle 6 in an appropriate section within its Annual Report. Accordingly, the Shire reports as follows:

1. The Shire is embarking on a program that allows staff to familiarise themselves with and be aware of their record keeping responsibilities, ensuring that the record keeping system is being operated in accordance with the Shire's Record Keeping Plan.
2. The efficiency and effectiveness of the record keeping training program is reviewed on an ongoing basis and subsequently actioned to ensure its currency and relevance.
3. The Shire's record keeping induction program is continually improving to ensure employee roles and responsibilities are promoted in accordance and compliance with the Shire's Record Keeping Plan.

The Shire's Record Keeping Plan is available on the website [www.ngaanyatjarraku.wa.gov.au](http://www.ngaanyatjarraku.wa.gov.au).



# Statutory Reporting

## Freedom of Information

Pursuant to the Freedom of Information Act 1992, s.96 and s.97, the Shire is required to publish an information statement detailing the process of applying for information under the Act as well as information that the Shire provides outside of the Act.

The Shire's Freedom of Information Statement is available on the Shire website.

The Freedom of Information Act 1992 and associated regulations are available on the State Law Publisher website <https://legislation.wa.gov.au/> where a copy of the legislation is available. Information can also be found on the Freedom of Information Commissioner's website [OIC Home Page](#)

During the 2024-2025 financial year, one Freedom of Information application was received or processed by the Shire.



# Statutory Reporting

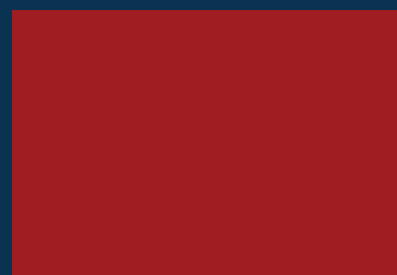
## Register of Complaints

Pursuant to s.5.121 of the Local Government Act 1995, a compliance register has been maintained. No complaints were recorded in the 2024-2025 financial year, therefore no action was required to deal with complaints.

## Disability Access and Inclusion

The Shire's Disability Access and Inclusion Plan (DAIP) 2019-2022 acts as a framework for the implementation of strategies to ensure people with disability are supported to have the same opportunities as others to access services, facilities and information. In accordance with the Disability Service Act 1993 s.29, the Shire reports that progress was made in 2024-2025 toward the outcomes of the DAIP:

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.
2. People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority.
3. People with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disability receive the same level and quality of service from the staff of the relevant public authority.
5. People with disability have the same opportunities as other people to make complaints to the relevant public authority.
6. People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority.
7. People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.



# Statutory Reporting

## Payment to Employees

Employee Salary in accordance with the Local Government (Administration) Regulations 198 (2)(b), the Shire of Ngaanyatjarraku is required to disclose in bands of \$10,000 the number of employees entitled to an annual salary package of \$130,000 or more.

Salary Range	Number of Employees
\$170,000 - \$179,000	1
\$190,000 - \$199,999	1
\$270,000 - \$279,999	1

## Chief Executive Officer Remuneration

In accordance with the Local Government (Administration) Regulations 1996, Regulation 19B (2)(e) the remuneration provided to the CEO during the 2024/25 financial year was \$279,750.

## Competitive Neutrality

The Shire of Ngaanyatjarraku is classified as a Category 1 Local Government under the National Competition Policy. This principle deals with ensuring that government business operations have no advantage or disadvantage in comparison with the private sector.

The policy dictates that competitive neutrality should apply to all business activities which generate a user pays income of over \$200,000 unless it can be shown that it is not in the public interest. In this regard, no significant new business activities for the purposes of competitive neutrality were initiated or considered during 2024-2025 and no non-compliance allegations were made.





# Statutory Reporting

## Structural Review of Public Monopolies

In relation to Structural Review of Public Monopolies the Shire of Ngaanyatjarraku discloses the following:

- Structural reform principles have been considered but not been applied to any activities in the 2024/2025 reporting period.
- As no structural reform has been applied to any activities, the review requirements of principle SR.3 of Clause 7 of the Competition Policy Statement have not been undertaken.

## Legislation Review

The Shire of Ngaanyatjarraku has one local law, being the Bush Fires Brigade Local Law 2023, which may or may not conflict with the Competition Principles Agreement. Local laws are reviewed to ensure compliance with the reporting requirements, Section 3.16 of the Local Government Act 1995 requires that all of the local laws of a Local Government must be reviewed within an eight-year period after their commencement to determine if they should remain unchanged or be repealed or amended.

## Capital Grants, Subsidies and Contributions

Capital grants, subsidies and contributions for replacing and renewing assets received by the Shire of Ngaanyatjarraku during the 2024-2025 reporting period, as well as the preceding two reporting periods:

2024/2025	2023/2024	2022/2023
\$1,203,120	\$2,194,805	\$8,415,623





## Financial Statements for the period ending 30 June 2025

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DRY / KIRKNESS

## SHIRE OF NGAANYATJARRAKU

FINANCIAL MANAGEMENT, RISK  
MANAGEMENT, INTERNAL CONTROL AND  
LEGISLATIVE COMPLIANCE REVIEW REPORT

30 September 2025

Accounting / Audit & Assurance /  
Bookkeeping / Self-Managed  
Superannuation Funds

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## DISCLAIMER

This report is provided in accordance with the agreed upon procedures engagement letter dated 8 May 2025 and is subject to its terms and conditions.

Our work was limited to that described in this report and was performed in accordance with ASRS 4400 as issued by AUASB. It did not constitute an examination or a review in accordance with generally accepted auditing standards or assurance standards. Accordingly, we provide no opinion or other form of assurance with respect to our work or the information upon which our work was based. We did not audit or otherwise verify the information supplied to us in connection with this review, except to the extent specified in this report.

Our work was based only on the information made available up to the date of the review. Accordingly, changes in circumstances after this date or the availability of other information could affect our findings.

This report is intended solely for Shire of Ngaanyatjaraku's internal use and benefit and may not be relied on by any other party. We accept no liability or responsibility to any other party who gains access to this report.

## 1.1 Background

As outlined in our engagement letter dated 8 May 2025, we have been engaged to perform the following procedures in order for the Chief Executive Officer (CEO) to satisfy the requirements of Regulation 5(2) of the *Local Government (Financial Management) Regulations 1996* and Regulation 17 of the *Local Government (Audit) Regulations 1996*:

- (a) Review the Shire's compliance with Local Government laws and regulations through enquiry, inspection and observation.
- (b) Review the appropriateness and effectiveness of the Shire's systems and procedures in relation to financial management, risk management and internal controls by performing system walkthroughs, enquiry, inspection, and observation.

Our review covered the period 1 July 2024 to 30 April 2025 in relation to financial management controls and we performed our procedures in July 2025.

The Shire of Ngaanyatjaraku is a local government based in Western Australia. The Shire is governed by five (5) Councilors responsible for planning and making decisions on policies and developments affecting the area.

At the time of the review, the Shire employed approximately eight (8) staff to implement the Council's decisions, running its day-to-day operations and providing a range of programs and services for the community.

## 1.2 Scope and Methodology

The objective of this review is to assess the Shire's compliance with Local Government laws and regulations through enquiry, inspection and observation and review the appropriateness and effectiveness of the Town's system and procedures in relation to risk management, internal control and financial management systems by performing system walkthroughs, enquiry, inspection and observation.

The scope included review of the policies, procedures and plans in the areas and cycles described in Appendix B to this report.

### 1.2.1 Risk Management Scope:

- Review risk management systems and operating risks;
- Review business continuity plan;
- Assess the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, with regard to;
  - potential non-compliance with legislation, regulations and standards and local government's policies;
  - important accounting judgements or estimates that prove to be wrong;
  - litigation and claims;
  - misconduct, fraud and theft;
  - significant business risks, recognizing responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government.
- Review risk reports identifying key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Assess the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover;
- Review the effectiveness of the local government's internal control system with management and the internal and external auditors;
- Assess whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more a high degree of risk;
- Assess the local government's procurement framework and whether these policies and procedures are being applied;
- Ascertain whether fraud and misconduct risks have been identified, analyzed, evaluated, an appropriate treatment plan has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.

### Risk Management Methodology:

- Conduct interviews with key personnel involved in the risk management process;
- Review policies, frameworks and plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Determine whether the Risk Management principles are in accordance with AS/NZS ISO 31000:2018;
- Review insurance policies to assess the adequacy of insurance cover; and
- Report on the appropriateness and the effectiveness of the current systems and procedures.

### Internal Controls Scope:

The following controls were reviewed:

- separation of roles and functions, processing and authorization;
- control of approval of documents, letters and financial records;
- comparison of internal data with other or external sources of information;
- limit of direct physical access to assets and records;
- control of computer applications and information system standards;
- limit access to make changes in data files and systems;
- regular maintenance and review of financial control accounts and trial balances;
- comparison and analysis of financial results with budgeted amounts;
- the arithmetical accuracy and content of records;
- report, review and approval of financial payments and reconciliations; and
- comparison of the result of physical cash and inventory counts with accounting records.

### Internal Controls Methodology:

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Performed walkthroughs of all significant transaction cycles. Our decision to perform a walkthrough was based on the significance of a particular cycle in terms of either the dollar value it represented in the annual financial statements (reference year 2023/24) or the strategic importance as noted in the Regulations or discussions from management;
- Obtained an understanding of the Shires IT operating systems and reviewed user access rights to determine whether appropriate segregation has been achieved;
- Report on the appropriateness and the effectiveness of the current systems and procedures.



### Legislative Compliance Scope:

The following areas of the legislative compliance process was reviewed:

- Compliance with legislation and regulations;
- Annual Compliance Audit Return and reporting to Council the results of that review;
- Procedures for receiving and treating complaints, including confidential and anonymous employee complaints;
- Obtain assurance that adverse trends are identified and review management's plans to deal with these;
- Management disclosures in financial reports;
- Whether the internal and/or external auditors have regard to compliance and ethics risks in the development of their audit plan and in the conduct of audit projects and report compliance and ethics issues to the Audit Committee;
- Compliance frameworks dealing with relevant external legislation and regulatory requirements;
- Legislative and regulatory requirements imposed on Audit Committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest.

### Legislative Compliance Methodology:

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Reviewed key documents and plans to determine if the plans that are required by legislation are adopted and current.
- Report on the appropriateness and the effectiveness of the current systems and procedures.

#### 1.2.2 Financial Management Review Scope:

As agreed, our examination covered the period 1 July 2024 to 30 April 2025. We examined the following financial systems and procedures of the Shire:

- Bank reconciliations and petty cash
- Trust funds
- Receipts and receivables
- Rates
- Fees and charges
- Purchases, payments and payables (Including Purchase Orders)
- Salaries and wages
- Credit card procedures
- Fixed Assets (Including acquisition and disposal of property)
- Cost and administration overhead allocations
- Minutes of meetings
- Budget

- Financial Reports
- Registers (including Annual and Primary Returns)
- Delegations
- Audit Committee
- Insurance
- Storage of documents/record keeping
- Plan for the future
- General compliance and other matters

#### **Financial Management Review Methodology:**

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- We compared this listing and the relevant areas covered by these policies to the Local Government Act and Regulations, in particular the Local Government (Financial Management) Regulations, as amended from time to time;
- We noted areas of concern, in particular where we identified a lack of documented policies and procedures, or where documented policies and procedures deviated from the requirements of the Regulations;
- We performed walkthroughs of all significant transaction cycles. Our decision to perform a walkthrough was based on the significance of a particular cycle in terms of either the dollar value it represented in the annual financial statements (reference year 2023/24) or the strategic importance as noted in the Regulations or discussions from management;
- From these walkthroughs we noted areas of concern for discussion with management. Areas of concern include any significant deviation from the documented framework, or where the current framework did not address key risk areas;
- From the work performed above, we prepared a draft report to identify specific key risk areas and potential improvement recommendations.

## **Outcomes**

### **1.2.1 Risk Management, Legislative Compliance and Internal Controls Review**

#### **Risk Management**

The Shire has adopted and implemented a Risk Management Framework based on AS/NZS ISO 31000:2018 Risk Management – Guidelines, setting out the Shire’s approach to the identification, assessment, management, reporting and monitoring of risks. It is unknown when the Framework was adopted by Council but has been regularly reviewed since June 2020 with the last review on 28 June 2023.

The Shire’s risk management process is effective in identifying risks and improvements throughout the Shire’s key business areas. Therefore, most of our findings in relation to these areas are categorized as “Moderate” or “Minor” which indicates an acceptable level of risk management.

#### **Internal Controls**

The Shire has a number of policies and procedures documented and implemented over key financial areas. Considering the size, resources and operations of the Shire, the internal control framework, policies and procedures as described to us are appropriate for most areas of operations.

The Shire’s internal control process is appropriate and effective for all areas of operations which indicate a generally sound internal control environment.

#### **Legislative Compliance**

The Council has adopted various governance policies. The Executive Manager Governance and Compliance is responsible for ensuring that legislative requirements are met, a compliance calendar is used in this process. The Shire’s legislative compliance process is appropriate and effective for most areas of operations.

### **1.2.2 Financial Management Review**

From the work performed during our review, we note that the financial management framework is generally in good order.

In particular, we found that all major controls in relation to financial controls for the receipting of monies, control over expenditure, revenue and record keeping are in place and functional. We have no findings in relation to these areas.


We have, however, identified some recommendations for improvements in relation to bank reconciliations, records management and asset management. Our findings in relation to these areas are categorized as “Moderate” or “Minor”, which indicate a generally good financial management framework.

Our detailed recommendations for improvement identified during our review can be found in Appendix A of this report.

These recommendations have been discussed with management and action plans to address these risks within acceptable timeframes were agreed on.

We would like to take this opportunity to thank all staff involved in this review for their courteous assistance, in particular David Mosel, Rachel King, Tania Baldock, Judy Thompson and the rest of the administration and finance team.

DRY KIRKNESS (AUDIT) PTY LTD

A handwritten signature in black ink, appearing to read 'Robert Hall', with a stylized flourish at the end.

Robert Hall CA  
Director

Date: 30 September 2025

# APPENDIX A: RECOMMENDED IMPROVEMENTS

## RISK RATINGS

The Ratings in this Appendix are based on the audit review team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Risk ratings have been assigned to issues raised in this report as follows:

Control is Inadequate	Extreme	Can be expected to occur in most circumstances; more than 75% chance of occurring; complex process with minimal checks & balances; impacting factors outside the control of the organisation. Those findings where there is potentially an extreme risk to the entity should the finding not be addressed by the entity promptly.
	Significant	Will probably occur in most circumstances; 50-75% chance of occurring; complex process with some checks & balances; impacting factors outside the control of the organisation. Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
	Moderate	Might occur at some time; 25 – 50% chance of occurring; previous audits/reports indicate non-compliance; complex process with extensive checks & balances; impacting factors outside control of organisation. Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
Control is Adequate	Minor	Could occur at some time; less than 25% chance of occurring; non-complex process &/or existence of checks and balances. Those findings that are not of primary concern but still warrant action being taken.

# APPENDIX A: RECOMMENDED IMPROVEMENTS (DRY KIRKNESS (AUDIT) PTY LTD), 2025

	Area	Audit Findings/Comment	Rating	Implication	Recommendation	Management Comment
<b>Financial Management Review Controls</b>						
1.	<b>Records Management</b>	<p>The Shire has a Record Keeping Policy that was last reviewed in June 2023.</p> <p>The Recordkeeping Plan was last amended in October 2021 and approved by the State Record Commission in November 2021. The next review of the Recordkeeping Plan and report thereon to the State Record Commission is due by 16 November 2026.</p> <p>We note that the Shire currently lacks regular audits of its records management practices.</p>	Minor	<p>This may lead to unidentified compliance gaps and ineffective record keeping.</p> <p>Additionally, without audits, the transition to a new Electronic Data Records Management System ("EDRMS") may overlook critical control weaknesses.</p>	<p>We recommend that regular audits be undertaken internally of the Shire's records management practices to ensure any weaknesses are identified and rectified before transition to the new EDRMS.</p>	<p>Electronic Data Records Management System (EDRMS) Implementation</p> <p>The Shire is actively in the process of sourcing an Electronic Data Records Management System (EDRMS) to enhance and support its records management practices. Recognising the importance of maintaining robust controls, the Shire acknowledges that regular internal audits are essential. To address this, audit activities will be incorporated into the compliance calendar to ensure systematic review and timely identification of any issues prior to the transition to the new EDRMS.</p>
2.	<b>Records Management</b>	<p>We note that staff are briefed on their responsibilities on adherence to the recordkeeping policies and plan, however we note that there is no further training conducted on a regular basis to ensure ongoing staff compliance with evolving records management policies and systems.</p>	Minor	<p>The Shire's absence of regular refresher training with staff increases the risk of non-compliance with evolving records management policies and systems.</p>	<p>We recommend that regular training be provided to staff members responsible for record keeping ensuring compliance with evolving records management policies and systems.</p>	<p>To reinforce staff awareness and understanding of records management responsibilities, updates pertaining to records management will be integrated into fortnightly all-staff meetings. This regular inclusion ensures that employees are consistently reminded of their obligations and remain informed of any requirements related to</p>

						maintaining effective records management practices.
3.	<b>Bank Reconciliations</b>	<p>We note that bank accounts are reconciled monthly within 30 days of month end.</p> <p>The bank reconciliations are signed and dated by the preparer and reviewer.</p> <p>We noted that there was no evidence of review of the Premium bank account reconciliation for the month of August 2024.</p>	Moderate	<p>Bank reconciliations are a fundamental internal control in accounting to ensure that there are no transactions that have been misstated. The timely preparation and review of bank reconciliations ensure that any misstatements are detected as soon as possible.</p>	<p>We recommend that management ensure that the review and authorisation of all bank reconciliation reports is evidenced either by physically printing and signing the reconciliation or a digital signature of the reconciliation by a senior employee of Council.</p>	<p>During the 2023–24 financial year, the Shire experienced a temporary disruption in financial processing due to staffing changes. This led to an isolated instance where bank reconciliations were not completed within the expected timeframe. The issue has since been fully resolved, and corrective measures have been implemented to ensure ongoing compliance and operational continuity.</p> <p>We acknowledge the oversight and reaffirm our commitment to maintaining robust financial controls. To strengthen our processes and uphold transparency, the following measures have been adopted:</p> <ul style="list-style-type: none"><li>• Monthly Bank Reconciliations: All bank accounts are now reconciled on a monthly basis, within a reasonable timeframe following the close of each period. This ensures that financial records are accurate, complete, and audit-ready.</li><li>• Daily Monitoring of Bank Accounts: As part of the receipting and cashflow management process, bank accounts are monitored daily. This allows for timely identification</li></ul>

						<p>of anomalies, improved cash forecasting, and enhanced responsiveness to financial risks.</p> <p>These enhancements align with best practice in local government financial management and support the Shire’s commitment to accountability, transparency, and continuous improvement.</p>
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4.	<b>Asset Management</b>	<p>On review of the Fixed Assets Register maintained on the SynergySoft accounting system at 30 April 2025 we note the following:</p> <ol style="list-style-type: none"> <li>1. No additions or disposals is recorded for the 2025 financial year to date despite additions reported in the Cash Flow Statement within the March 2025 Monthly Financial Activity Statement presented to Council in April 2025</li> <li>2. No Work in Progress is recorded despite Work in Progress reported in the 2024 Annual Financial Report and March 2025 Monthly Financial Activity Statement presented to Council in April 2025 with depreciation for the year to date</li> <li>3. No depreciation is recorded for any asset</li> </ol> <p>The Fixed Assets Register is only updated by management at year end and does not include the asset group Work In Progress.</p>	Moderate	<p>Depreciation is not calculated and recorded during the year resulting in the understatement of expenses and overstatement of asset values each month in the Monthly Financial Activity Statement presented to and adopted by Council.</p> <p>Without timely recognition of asset additions and asset disposals in the Fixed Assets Register in relation to Work In Progress assets, the depreciation expense may be misstated during the year, resulting in misstatement of the Monthly Financial Activity Statement presented to and adopted by Council.</p> <p>In addition, the Fixed Assets Register is also incomplete and not up to date during the year.</p>	<p>We recommend that management review the process for recognising asset additions and asset disposals in the Fixed Assets Register, to ensure that the Fixed Assets Register is kept up to date and the depreciation expense is correctly recognised during the year.</p> <p>We further recommend that the Fixed Assets Register is updated to include the Work In Progress asset group.</p>	<p>A discrepancy in asset processing was identified due to differing legislative requirements across Australian states. In other jurisdictions, end-of-year asset processing is permissible; however, in Western Australia, monthly processing is required.</p> <p>This variance led to an oversight, as our Accountant was unaware of the specific compliance obligations applicable within WA.</p> <p>To address this and ensure full transparency and compliance with local government financial reporting standards, the Shire has implemented the following procedural enhancements:</p> <ul style="list-style-type: none"> <li>• Timely Asset Processing: All asset additions and disposals will now be recorded in the financial system during the month in which they occur. This ensures that asset movements are accurately reflected in monthly financial reports and aligns with best practice for audit readiness.</li> <li>• Monthly Depreciation Calculation: Depreciation will be calculated and applied as part of the end-of-month financial close process. This change ensures that asset values and</li> </ul>
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					<p>associated expenses are consistently reported, providing Council with a more accurate financial position.</p> <ul style="list-style-type: none"><li>• Work in Progress (WIP) Account Activation: A dedicated Work in Progress account has been established within SynergySoft to track capital projects and incomplete asset acquisitions. This allows for improved monitoring of asset development and ensures that assets are only capitalised once fully commissioned.</li></ul> <p>These changes reinforce our commitment to financial transparency, compliance with WA regulations, and continuous improvement in asset management practices. They also support the integrity of the monthly reports provided to Council and enhance the accuracy of our long-term financial planning.</p>
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## Risk Management Review Controls

5.	<p><b>Risk Management Policy</b></p> <p><b>Risk Management Strategy</b></p>	<p>The Shire has substantially implemented its Risk Management Policy and Risk Management Strategy (2022) as evidenced by the structured and populated Risk Register (April 2023), which reflects the principles and processes outlined in the documents. Risks are clearly identified, rated using the defined matrix, and assigned responsible officers and treatment actions, consistent with ISO 31000:2018 and internal policy.</p> <p>On review of the Risk Management Strategy, we note the following:</p> <ul style="list-style-type: none"> <li>• No records of “Extreme” risks or formal escalation to CEO/Council—may suggest underreporting or conservative scoring</li> <li>• Some risk treatments are vague (e.g., “monitoring”) without clear timelines or actions</li> <li>• Lack of documented evidence of risk reviews or status updates in the Risk Register</li> <li>• No audit trail showing communication or consultation with Council or Audit &amp; Risk Committee.</li> </ul>	Minor	Procedures in addressing risks are not sufficiently and completely documented according to the Risk Management Policy and Risk Management Strategy.	We recommend that the Shire improve documentation to clearly record timelines or actions in addressing risks, risk reviews or status updates in the Risk Register and communication or consultation with Council or Audit & Risk Committee.	To strengthen its risk management practices, the Shire will implement a process for quarterly review and updating of the Risk Register in collaboration with the CEO and relevant staff. Following these reviews, the updated Risk Register should be formally presented to the Council and the Audit & Risk Committee. Establishing a regular schedule for these actions will help ensure consistent reporting, effective monitoring, and comprehensive addressing of identified risks.
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6.	<p><b>Plan for the Future: Strategic Community Plan</b></p> <p><b>Corporate Business Plan</b></p>	<p>We reviewed the Plan for the Future: Strategic Community Plan and Corporate Business Plan and note that it is valid from 2021-2031 with a desktop review required in 2024.</p> <p>The Plan contains elements related to strategic risk, service delivery dependencies, staff resourcing, and infrastructure risks, which are acknowledged under “Strategic Risk Management” and within planning frameworks such as the IT Plan and Asset Management Plan. There is reference to the importance of continuing service delivery despite geographic and resource challenges, and to updating the IT and Asset Management Plans as part of organisational resilience.</p> <p>The Shire does not currently have a standalone or fully detailed Business Continuity Plan.</p>	Moderate	<p>The Plan for the Future: Strategic Community Plan and Corporate Business Plan does not fully meet the requirements of Regulation 17 or the DLGSC’s Risk Management 100 Guideline.</p> <p>While the Shire’s Plan touches on some elements relevant to business continuity (especially at the strategic level), it does not meet the structure or depth of the LGIS Business Continuity Plan template and is not a dedicated, functional Business Continuity Plan with clearly defined critical services, recovery priorities, assigned roles, and tested procedures, as required for best practice and Regulation 17 compliance.</p>	<p>To achieve compliance, the Shire should develop a formal Business Continuity Plan that identifies key services, defines disruption responses, assigns recovery roles, and includes procedures for testing and review.</p>	<p>We acknowledge the importance of maintaining up to date Intergrated Planning documents. In April 2025, the Shire engaged a consultant to review its Integrated Planning Documents, including the Strategic Community Plan and the Corporate Business Plan.</p> <p>To address this gap, the Shire initiated a structured review process that included Community Consultation and Council Consultation sessions held in July 2025, with a dedicated session following the Ordinary Council Meeting on 30 July 2025. These consultations provided valuable input from elected members and community stakeholders on the strategic direction and operational priorities of the Shire.</p> <p>As part of the consultant’s engagement, the Shire is now in the final stages of developing a number of Integrated Planning Documents, including a formal Business Continuity Plan.</p> <p>This process is expected to be finalised in 2025-26.</p>
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8.	<p><b>Risk Register</b></p> <p><b>Fraud and Misconduct Risks</b></p>	<p>We note that based on the Risk Register (April 2023), there are no explicitly documented fraud or misconduct risks.</p> <p>While the Risk Management Strategy 2022 acknowledges governance controls such as the Employee Code of Conduct and the audit processes as safeguards against fraud or misconduct risks, these risks have not been explicitly identified or documented in the Shire's Risk Register.</p>	Moderate	<p>Given the Shire's stated low risk tolerance for fraud or misconduct, the absence of these risks in formal risk documentation indicates a gap in the risk identification process and reduces the visibility and monitoring of potential internal control breaches.</p>	<p>We recommend that fraud or misconduct risks are explicitly identified and documented in the Shire's Risk Register.</p>	<p>The Shire will undertake a comprehensive review of its Risk Register to ensure alignment with the principles and processes defined in the Risk Management Strategy 2022 and Council Policy CS - Risk Management.</p> <p>This review will address the following key gaps identified in the finding:</p> <ul style="list-style-type: none"> <li>• Absence of documented evidence for risk reviews and status updates.</li> <li>• Lack of formal escalation procedures for "Extreme" risks to the CEO or Council.</li> <li>• Vague treatment actions lacking timelines or measurable outcomes.</li> <li>• No audit trail of communication with the Audit &amp; Risk Committee</li> </ul> <p>As part of this process, a Risk Assessment will be completed to serve as supporting documentation. This assessment will:</p> <ul style="list-style-type: none"> <li>• Re-evaluate existing risks using the defined Risk Matrix and Consequence Ratings from the <u>Risk Management Strategy 2022</u></li> <li>• Include updated treatment actions with clear responsibilities and due dates.</li> <li>• Document communication and consultation steps with relevant stakeholders, including the Audit &amp;</li> </ul>
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						<p>Risk Committee and Council, to ensure transparency and accountability.</p> <ul style="list-style-type: none"> <li>Identify any new or emerging risks, particularly in financial governance, infrastructure, and service delivery, as highlighted in recent Council meetings and policy updates</li> </ul> <p>This approach ensures that the Risk Register not only reflects current operational realities but also complies with internal policy expectations.</p>
9.	<p><b>Risk Register</b></p> <p><b>Fraud and Misconduct Risks</b></p>	<p>There is no evidence that fraud or misconduct risks have been formally analysed or evaluated in the Shire's Risk Register.</p> <p>The lack of documented risk ratings, existing controls, or treatment plans for these risks suggests they have not undergone the structured assessment process outlined in the Risk Management Strategy.</p>	Moderate	<p>The formal analysis and evaluation of fraud or misconduct risks is essential for effective monitoring and mitigation.</p>	<p>We recommend that fraud or misconduct risks are formally analysed and documented in the Shire's Risk Register by documenting risk ratings, existing controls and treatment plans.</p>	<p>The Shire will undertake a targeted enhancement of its Risk Register to formally incorporate fraud and misconduct risks. The review identified that while governance controls such as the Code of Conduct and audit processes are acknowledged in the Risk Management Strategy 2022, these risks have not been explicitly documented in the Risk Register, representing a gap in visibility and oversight</p> <p>To address this, the following actions will be implemented:</p> <ul style="list-style-type: none"> <li>Formal Risk Identification: Fraud and misconduct risks will be clearly defined and categorised within the Risk Register. This includes risks related to collusion, forgery, misrepresentation, override of</li> </ul>

						<p>internal controls, and misuse of Shire resources, as outlined in <u>Ngaanyatjarraku - Policy Manual 280623</u></p> <ul style="list-style-type: none"> <li>• Risk Rating and Assessment: Each identified risk will be assessed using the Shire's approved Risk Matrix and Consequence Ratings from an Organisational Risk Profile and Reporting Tool. This will ensure consistency in evaluating likelihood and impact across financial, reputational, and compliance dimensions</li> <li>• Documentation of Existing Controls: Controls such as internal audit procedures, segregation of duties, fraud awareness training, and daily financial monitoring will be documented and assessed for effectiveness. These controls are referenced in both the Shire's policy manual and the Auditor General's <u>Report-20 Fraud-Risk-Management-Better-Practice-Guide</u></li> <li>• Treatment Plans and Accountability: Where gaps are identified, treatment actions will be developed with clear responsibilities, timelines, and performance indicators. This includes escalation protocols for "Extreme" risks to the CEO and Council, as recommended in the findings</li> </ul>
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						<ul style="list-style-type: none"><li>• Transparency and Oversight: All updates will be communicated to the Audit &amp; Risk Committee and documented to ensure an audit trail of decision-making and risk management activities. This aligns with the governance expectations outlined in recent Council agendas and audit correspondence .</li></ul> <p>This initiative reflects the Shire’s commitment to proactive risk management, ethical governance, and continuous improvement in internal controls.</p>
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## APPENDIX B:

### LIST OF POLICIES, PROCEDURES, PLANS AND DOCUMENTS COVERED BY THIS REVIEW

Shire Polices	Shire Plans	Shire Procedures and Documents
Legislative Compliance Policy	Workforce Plan	Payroll Procedure
Internal Control Policy	Plan for the Future: Strategic Community Plan & Corporate Business Plan	Creditor Procedure
Risk Management Policy	Strategic Resources Plan (Integrated Long Term Financial & Asset Management Plan)	Rates Procedure
Fraud Control Policy	Business Plan for Major Trading Undertaking	Trust Procedure
Policy Manual	Risk Management Strategy	Council Members Committee Members & Candidates Code of Conduct
Purchasing/Procurement Policy	Strategic IT Plan	Employee Code of Conduct
Financial Governance Policy	IT Disaster Recovery Plan	Register of Financial Interest
Corporate Credit Cards Policy	Record Keeping Plan	Risk Register
Long-Term Financial Planning	Waste Management Plan	Register of Delegations
Asset Management Policy		Tender Register & Contracts Register
Cash Reserves Policy		Records Management Procedure
Information Technology Systems and Internet Usage Policy		Annual Compliance Return
Rating Policy		Freedom of Information Statement
Records Management Policy		Register of Gifts



Accounting / Audit & Assurance /  
Bookkeeping / Self-Managed  
Superannuation Funds

**Dry Kirkness**

Ground Floor,  
50 Colin Street  
West Perth, WA 6005

**P** 08 9481 1118

**F** 08 9481 5153

**E** [dk@drykirkness.com.au](mailto:dk@drykirkness.com.au)

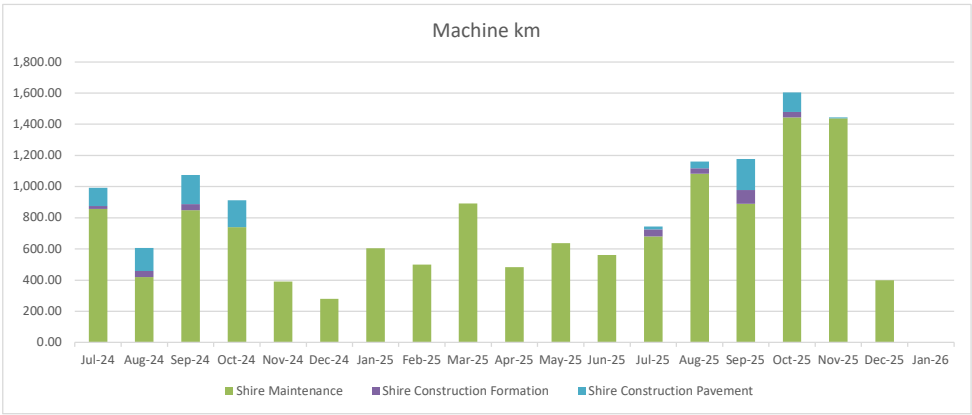
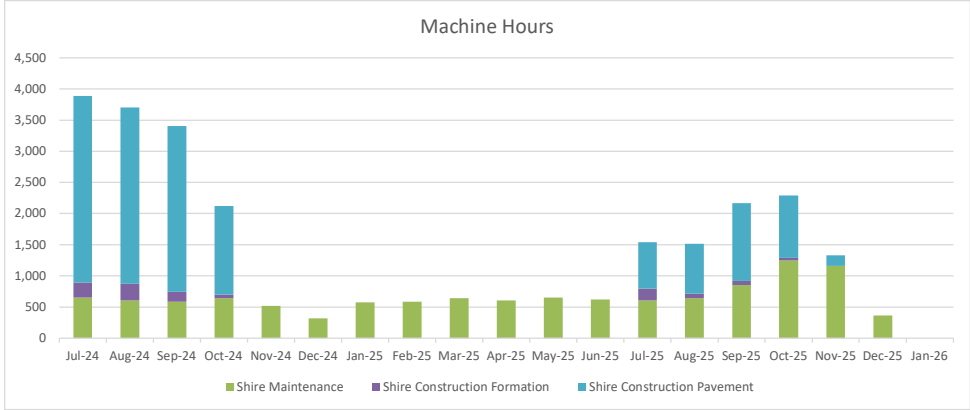
**W** [drykirkness.com.au](http://drykirkness.com.au)

## 11.1 Operations Report – December 2025

Status	Subject	Action Taken
Ongoing	Compliance	<b>Completed</b> Test and tag: <b>Action:</b>
Ongoing	Fleet and Vehicle Management	<b>Vehicles Serviced:</b>  <b>Other:</b> <b>Rubbish truck transported to Pickles auction house, Perth</b> <b>New Toyota Hilux and LC300 delivered to Warburton.</b>  <b>Action:</b> 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	<b>General Building Maintenance</b>  Office: <ul style="list-style-type: none"> <li>• General office duties.</li> <li>• General yard maintenance.</li> <li>• Clean Air con filters.</li> </ul> Gallery: <ul style="list-style-type: none"> <li>• Painted 1 Wall .</li> <li>• Installation of new artwork by NG Council staff.</li> </ul> CRC Offices: <ul style="list-style-type: none"> <li>• Prepare offices for painting</li> </ul> Lot 152 Warburton <ul style="list-style-type: none"> <li>• General yard maintenance.</li> </ul> Lot 154 Warburton <ul style="list-style-type: none"> <li>• General yard maintenance.</li> </ul> Lot 117A <ul style="list-style-type: none"> <li>• Replaced S Trap.</li> <li>• Fixed water leak.</li> <li>• Whipper snip yard.</li> <li>• Install door stoppers.</li> <li>• Installed weather strip.</li> <li>• Removed old bolt and reinstalled new.</li> </ul> <b>Ongoing Work:</b> Collect order from truck shed.  <b>Action: Operations team to continue to undertake yard and building maintenance as required.</b>
Ongoing	Warburton Waste Management	Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed. <ul style="list-style-type: none"> <li>• Install signs on Trailers</li> <li>• Trailers and bins delivered to Warakurna and Jamieson.</li> <li>• Install bin stands and Wheelie bins to commercial properties in Warburton.</li> </ul> Non-Commercial waste collection scheduled every Saturday.

		<p>Rubbish tip restructure, all waste is now disposed on the southern side of the tip face, all waste needs to be burned when delivered to assist with minimising waste carried by the wind and to eliminate food waste that attract dingoes.</p> <p><b>Action: Operations team to continue waste collection and disposal</b></p>
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Shire of Ngaanyatjarraku  
Road Maintenance & Construction Monthly Performance  
Report Date: December 11 2025



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Total
Shire Maintenance	Hours	651	603	585	643	517	317	576	582	638	607	655	621	608	643	850	1,250	1,162	366	0	11,874
	Kilometres	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	890.00	1,444.67	1,437.40	400.00	0.00	13,147
Shire Construction Formation	Hours	242	271	159	55	0	0	0	0	0	0	0	0	187	68	70	38	0	0	0	1,090
	Kilometres	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	0.00	0.00	0.00	300
Shire Construction Pavement	Hours	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	13,876
	Kilometres	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	1,015
Total Hours		3,887	3,701	3,407	2,122	517	317	576	582	638	607	655	621	1,543	1,513	2,167	2,294	1,327	366	0	26,840
Total km		992.88	605.89	1,074.98	912.47	389.84	281.12	604.83	499.44	891.65	482.60	638.00	561.44	743.40	1,160.28	1,176.00	1,603.67	1,443.40	400.00	0.00	14,461.89

## 12.1 Monthly Payment Listing - November 2025

Chq/EFT	Date	Name	Description	Amount
EFT6136	03/11/2025	Environmental Health Australia	AFSA inspection pads V2	
602304	24/07/2025	Environmental Health Australia	AFSA inspection pads V2	95.50
P70703SN	08/08/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Deliver Defibulator pads and wall mount bracket to shire office warburton.	292.39
P72341SN	03/10/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Supply and deliver steel droppers for road works as per quote- Steel droppers dated the 10/09/2025	2202.75
02-230275	30/07/2025	WARAKURNA ROADHOUSE	Fuel for Vehicles up to 30/07/2025 from Warakurna Roadhouse	893.68
01-170361	22/10/2025	MILY (WARBURTON) STORE	Purchase of Long Life Milk for Office	70.80
15027	29/08/2025	Focus Networks	Management Questionnaire on IT Environment	264.00
15098	26/09/2025	Focus Networks	IT Support - Security update to firewall	123.20
INV-11583G	28/10/2025	Focus Networks	3 Year Milestone Renewal for CCTV Units to avoid a critical security vulnerability.	1323.30
JF18-46	15/10/2025	Market Creations Agency	Two consultants to visit the Shire, including Warburton, Blackstone, and Jameson, weekend of 3- 6 October 2025 A photographer and videographer to visit the Shire, including Warburton, Blackstone, and Jameson, weekend of 3-6 October 2025	34576.30
13458	26/10/2025	Ingot Hotel	Accommodation for David 26/10 in Perth	160.00
47092	17/10/2025	Local Government Professionals Australia WA (LGPRO)	WALGA course - Introduction to Local Governance - Governance Manager Tania Baldock	470.00
DK230604	08/10/2025	Dry Kirkness (Audit) Pty Ltd	Reg. 5(2) and reg 17 review 2025	17050.00
146469	31/07/2025	MCLEODS LAWYERS PTY LTD	Professional fees associated with Rental property leases.	1403.30
00117363	30/09/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge for September 2025	230.40
REIMBURSEMENT	30/10/2025	Michelle Roberts	Reimbursement of postage costs to transport Laptop	53.95



SEP 25	01/10/2025	DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)	Department of Transport transactions for September 2025	162.05
38179	18/06/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Lot 11 Warburton, Re washer tap - Fault find leak from solarhart hot water system.	1709.86
0003038	28/10/2025	BREAKAWAY C-/ KEY FACTORS	SLK 156.60 to 158.60 Papulakutja Road - Realignment, widening and reshaping works	70233.12
0003039	28/10/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance on the Great Central Road	38657.92
0003040	28/10/2025	BREAKAWAY C-/ KEY FACTORS	AAR0008 - Shire Crew Grading on Warnan Access Road	5028.67
0003041	28/10/2025	BREAKAWAY C-/ KEY FACTORS	AAR0014 - Shire Crew Road Maintenance	10057.34
0003042	28/10/2025	BREAKAWAY C-/ KEY FACTORS	AAR0015 - Shire Crew Road Inspections and Maintenance	16971.77
0003043	04/11/2025	BREAKAWAY C-/ KEY FACTORS	Papulakutja Road - Realignment, widening and reshaping works from SLK 156.60 to 158.60	107338.24
0003044	04/11/2025	BREAKAWAY C-/ KEY FACTORS	AAR0002 - Shire Crew	3142.92
0003045	04/11/2025	BREAKAWAY C-/ KEY FACTORS	AAR0003 Shire Crew Maintenance	24514.78
0003046	04/11/2025	BREAKAWAY C-/ KEY FACTORS	AAR0003 - Maintenance Crew	42429.42
0003047	04/11/2025	BREAKAWAY C-/ KEY FACTORS	AAR0014 Shire Crew	20743.27
0003048	04/11/2025	BREAKAWAY C-/ KEY FACTORS	OSEWARBUS Maintenance Crew	2200.04
00001127	09/10/2025	READYTECH USER GROUP WA INC	Readytech annual subscription for 2025/2026.	847.00
P68782SN	13/06/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Heavy Duty TV Trolley	329.44
1014351394	03/11/2025	AUSTRALIA POST	Postage for October 2025	18.61
202509/23148	03/09/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	Electricity Credit Actuals vs Estimate Adjustment	-776.08
202511/23229	06/11/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	Electricity charges for period 01/09/2025 - 30/10/2025	920.02
13457	26/10/2025	Ingot Hotel	Accommodation for Marsel Toska 26 October	160.00
13637	01/11/2025	Ingot Hotel	Accom for David 31/10/2025	160.00
2025:058	08/09/2025	Goldfields Aboriginal Language Centre Aboriginal Corporation (GALCAC)	Purchase of books for resale in Warta shop.	106.95
148043	28/10/2025	MCLEODS LAWYERS PTY LTD	Legal expenses for Matter 53949 - Rental Property Leases	4403.60

00117864	31/10/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge October 2025	441.10
REIMBURSEMENT	30/10/2025	Michelle Roberts	Reimbursement of postage for Laptop to Ming EHO	53.95
152289	20/10/2025	Welshpool Tyre Service	Supply 6x ROH rims and 6x Cooper discovery AT3 tyres for Hilux 4x4 Dual cab Supply 6x ROH rims and 6x Cooper discovery AT3 tyres for Toyota LC300 Deliver 12 tyres on rims to ARB Midland.	6888.00
160062	28/10/2025	DEPARTMENT OF FIRE & EMERGENCY SERVICES (DFES)	Remittance of ESL Income Collected - Form A Return 2025/26	216.00
REIMBURSEMENT	24/10/2025	Macsen Parr	Reimbursement for potential employee police clearance	59.78
0003050	11/11/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance on the Great Central Road	27657.70
0003051	11/11/2025	BREAKAWAY C-/ KEY FACTORS	AAR0002 - Shire Crew	34572.12
0003052	11/11/2025	BREAKAWAY C-/ KEY FACTORS	AAR0003 - Shire Crew Works undertaken to 11/11	5971.55
0003053	11/11/2025	BREAKAWAY C-/ KEY FACTORS	AAR0003 - Maintenance crew, works undertaken to 11/11	16343.18
0003054	11/11/2025	BREAKAWAY C-/ KEY FACTORS	AAR0011 - Shire Crew, works undertaken to 11/11	3457.21
P71578SN	05/09/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Supply and deliver boardroom chairs and pens for shire office	3831.48
P72915SN	17/10/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Trailer Delivery - Perth to Warburton REGO IUBP023	1650.00
P72902SN	17/10/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Toilet Paper Order	254.05
P73268SN	31/10/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Waste gates for female Public Toilets	78.77
P73281SN	31/10/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Freight for delivery of Battery from Major Motors	66.00
SEP 25 - FUEL	30/09/2025	WARBURTON ROADHOUSE	Fuel for shire vehicles & plant for month september 2025.	1981.14
MPSD-15191	06/11/2025	Focus Networks	Agreement Monthly MPS Devices	2383.70
SAAS-15220	13/11/2025	Focus Networks	Agreement Monthly SaaS (Software as a Service)	3643.64
INV-02-0000737	01/07/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights Nov 24 to Jun 2025	21450.00

INV-02-00018014834	31/10/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights for September 2025	11550.00
	11/11/2025	Bob Waddell & Associates Pty Ltd	2025-26 Rates Modelling, Reconciliations, and Rates Query Servicing	308.00
12641	04/10/2025	Ingot Hotel	Accommodation Finance Officer (Susan) 3/10/2025	160.00
2025:052	13/08/2025	Goldfields Aboriginal Language Centre Aboriginal Corporation (GALCAC)	Purchase of books for resale in Warta shop.	2560.00
REIMBURSEMENT 11.11.2025 OCT 25	11/11/2025	Michelle Roberts	Reimbursement of Parking to attend training in Perth	52.00
	31/10/2025	DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)	DOT Licensing for Month XXX	166.60
38955	19/09/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Waste - Septic tank pump out and disposal	5578.67
39026	30/09/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Pest control for Shire office, Internal and external, As per quote 2680 dated 23/09/2025	3391.30
39381	11/11/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Break in repair work at Lot 158B Warburton	948.65
BAS AUG	31/08/2025	AUSTRALIAN TAXATION OFFICE (ATO)	BAS return - August 2025	50926.16
0003061	18/11/2025	BREAKAWAY C-/ KEY FACTORS	wk 14/11/25 to 18/11/25	8171.59
0003060	18/11/2025	BREAKAWAY C-/ KEY FACTORS		28914.86
0003062	18/11/2025	BREAKAWAY C-/ KEY FACTORS	Wk 16/11/2025 - 18/11/2025	17286.06
0003063	18/11/2025	BREAKAWAY C-/ KEY FACTORS	Wk 16/11/2025	3457.21
0003059	18/11/2025	BREAKAWAY C-/ KEY FACTORS	WK 12/11/2025 - 14/11/2025	13828.85
INV0093638	24/09/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Buildex 12-14 x 50mm Climaseal Hex Head Hi- Grip With Seal Roofing Tek Screws - 50 Pack- PO#52264	26.11
P73258SN	31/10/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Transport (Freight)	38.50
INV0095363	12/11/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Transport of Bin Stands to Warburton	220.00
01-163999	25/08/2025	MILY (WARBURTON) STORE	Supplies for Shire Office	101.60

47260	05/11/2025	Local Government Professionals Australia WA (LGPRO)	Introduction to Local Government Workshop - New finance officer Max	530.00
REIMBURSE MENTS JUL/AUG SI-016475	21/11/2025	Marsel Toska	Marsel Toska - Reimbursements - Diesel + Travel	463.02
35031	30/10/2025	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	Michelee Roberts - Training - State Employment Law Essentials (11 Nov 2025)	682.00
147226	31/10/2025	UHY HAINES NORTON	UHY Supprt services - 55 hours @ \$145/hour	8772.50
1808372	29/08/2025	MCLEODS LAWYERS PTY LTD	Rental Property Leases - Legal advice	2233.00
00013033	27/10/2025	MAJOR MOTORS PTY LTD	Battery for Isuzu truck	485.45
00005870	05/08/2025	Capital Print Solutions Pty Ltd ATF J. Nayna Family Trust	Printer Cartridges	1825.01
T619347	13/10/2025	Australian Made Engineering Ptd Ltd	Wall Bracket, Lock Key, etc.	3982.00
6331-1-I1	23/01/2025	CHARTAIR PTY LTD	Stephen Latham Flights - Warbuton to Alice Springs	736.00
6331-2-I1	30/10/2025	Accredit Building Surveying & Construction Services Pty Ltd	Building Inspection 3 Fifteenth St - Roof Cover	385.00
6331-3-I1	30/10/2025	Accredit Building Surveying & Construction Services Pty Ltd	Building Inspection for Lot 42 Warrunyinna St - Demolition of Existing Builing	385.00
6331-4-I1	30/10/2025	Accredit Building Surveying & Construction Services Pty Ltd	Building Inspection - Lot 51 Warrunyinna St, Review application for Demolition of existing dwelling	385.00
701412580	30/10/2025	Accredit Building Surveying & Construction Services Pty Ltd	Building Inspection - Lot 70 Jameson - 3 x Shelters	385.00
701419778	04/09/2025	Seek Limited	Advertising Position for Administration Coordinator	500.50
K 343 360 451-6	09/09/2025	Seek Limited	Advertising for Finance Officer and Environmental Health Officer	1045.00
K 829 524 951-6	27/08/2025	Telstra Limited	Telstra Charges for August 2025	465.35
K 486 494 751-5	24/09/2025	Telstra Limited	Telstra Charges for September 2025	461.72
	24/10/2025	Telstra Limited	Telstra Charges for October 2025	466.43

OCM NOV 25	26/11/2025	DAMIAN MCLEAN	OCM fee for 26/11/2025	550.00
OCM NOV 25	26/11/2025	Preston Neil Thomas (SNR)	OCM Fees for 26/11/2025	270.00
OCM NOV 25	26/11/2025	JOYLENE FRAZER	OCM Fees for 26/11/2025	270.00
OCM NOV 25	26/11/2025	DEBRA FRAZER	OCM Fees for 26/11/2025	270.00
INV-11601G	21/11/2025	Focus Networks	HP Laptop and set-up for Finance Officer	3144.90
0003064	25/11/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance Crew - Job AAR0003 - wk 19/11/25 - 25/11/25	38029.33
003065	25/11/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance Crew - Job AAR0008 - wk 24/11/2025	3457.21
0003066	25/11/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance Crew - Job AAR0012 - wk 19/11/2025	2514.34
0003067	25/11/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance Crew - Job AAR0014 - wk 24/11/2025	6914.42
0003068	25/11/2025	BREAKAWAY C-/ KEY FACTORS	Shire Crew - Job: OSEOTHRUS - WK 25/11/2025	5971.55
0003069	25/11/2025	BREAKAWAY C-/ KEY FACTORS	Shire Crew - Job: AAR0015- WK 21/11/25 - 23/11/25	32057.78
701462283	30/09/2025	Seek Limited	Additional Ads - 09 Sep - 30 Sep	250.80
39344	10/11/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Plumbing work - unblocking drains lot 103	642.11
SO-005582AS	21/11/2025	AuSIL (AUSTRALIAN SOCIETY FOR INDIGENEOUS LANGUANGES INC)	10x Ngaanyatjarra learning course 1-10 book & USB stick	292.00
BSL LEVY - OCT	31/10/2025	Department of Local Government, Industry Regulation and Safety	BSL Levy payment for October 2025	1530.62
SUPER	05/11/2025	Aware Super Future Saver	Superannuation contributions	2426.92
DEDUCTION	05/11/2025	Aware Super Future Saver	Payroll deductions	117.23
SUPER	05/11/2025	HOST PLUS	Superannuation contributions	1781.49
SUPER	05/11/2025	CBUS SUPERANNUATION	Superannuation contributions	746.93
SUPER	19/11/2025	Aware Super Future Saver	Superannuation contributions	2493.45
DEDUCTION	19/11/2025	Aware Super Future Saver	Payroll deductions	121.87
SUPER	19/11/2025	HOST PLUS	Superannuation contributions	1704.00

SUPER	19/11/2025	CBUS SUPERANNUATION	Superannuation contributions	746.93
SUPER	19/11/2025	Australian Retirement Trust	Superannuation contributions	129.74
TC63697443	16/10/2025	DEPT OF TRANSPORT	Infringement - TC63697443 - Reg - 1UBP023	120.50
TC63693044	16/10/2025	DEPT OF TRANSPORT	Infringement - TC63693044 - Reg 1UBM805	120.50
TC63692694	16/10/2025	DEPT OF TRANSPORT	Infringement - TC63692694 - Reg 1UBP142	120.50
SUPER	27/11/2025	Aware Super Future Saver	Superannuation contributions	930.24
OCT 2025	28/10/2025	Westpac Credit Card CEO		4250.13
BANKFEEN OV	03/11/2025	WESTPAC BANK		45.10
BANKFEEN OVMER	03/11/2025	WESTPAC BANK		0.91
BANKFEEN OV CBA	03/11/2025	WESTPAC BANK		24.39
CC TRNS 28/11/25	28/11/2025	WESTPAC BANK	Transfer payment for CC DM	4000.00

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**\$**  
**827,487.91**

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# Shire of Ngaanyatjaraku

## FINANCIAL REPORT

for the period from 01/07/25 to 30/11/25

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Financial Report

for the period from 01/07/25 to 30/11/25

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Statement of changes in equity	4
Statement of cash flows	5
Statement of financial activity	7
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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 30/11/25

		01/07/25 to 30/11/25	01/07/25 to 30/11/25	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	Note	YTD Actual \$	YTD Budget \$	\$	Variance \$	Variance %
<b>Revenue</b>						
Rates	13	527,730	529,949	529,949	(2,219)	0%
Grants, subsidies and contributions		4,441,216	4,208,570	10,100,610	232,646	6%
Fees and charges		361,478	177,915	137,083	183,563	103%
Interest revenue		314,633	172,945	415,250	141,688	82%
Other revenue		36,694	57,779	206,206	(21,085)	(36)%
		<u>5,681,751</u>	<u>5,147,158</u>	<u>11,389,098</u>	<u>534,593</u>	<u>10%</u>
<b>Expenses</b>						
Employee costs		(695,301)	(869,711)	(2,086,948)	174,410	(20)%
Materials and contracts		(2,568,609)	(2,284,872)	(5,483,692)	(283,737)	12%
Utility charges		(144)	(13,410)	(32,200)	13,266	(99)%
Depreciation	7	(3,260,089)	(3,240,410)	(7,780,200)	(19,679)	1%
Insurance		(259,554)	(133,875)	(194,375)	(125,679)	94%
Other expenditure		(13,072)	(38,132)	(354,630)	25,060	(66)%
		<u>(6,796,769)</u>	<u>(6,580,410)</u>	<u>(15,932,045)</u>	<u>(216,359)</u>	<u>3%</u>
<b>Operating result from continuing operations</b>		<u>(1,115,018)</u>	<u>(1,433,252)</u>	<u>(4,542,947)</u>	<u>318,234</u>	<u>(22)%</u>
Capital grants, subsidies and contributions		4,000	558,594	1,523,244	(554,594)	(99)%
Profit on asset disposals		—	—	—	—	∞
Loss on asset disposals		48,848	60,000	120,000	11,152	19%
		<u>52,848</u>	<u>618,594</u>	<u>1,643,244</u>	<u>(565,746)</u>	<u>(91)%</u>
<b>Net result for the period</b>		<u>(1,062,170)</u>	<u>(814,658)</u>	<u>(2,899,703)</u>	<u>(247,512)</u>	<u>30%</u>
<b>Other comprehensive income for the period</b>						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	10	—	—	—	—	∞
<b>Total other comprehensive income for the period</b>		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>∞</u>
<b>Total comprehensive income for the period</b>		<u>(1,062,170)</u>	<u>(814,658)</u>	<u>(2,899,703)</u>	<u>(247,512)</u>	<u>30%</u>

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

## Statement of financial position

for the period from 01/07/25 to 30/11/25

		01/07/25 to 30/11/25	2025	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. LY Actual	YTD Actual vs. LY Actual
	Note	YTD Actual \$	LY Actual \$	\$	Variance \$	Variance %
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents	2	17,348,262	16,525,034	8,197,453	(823,228)	(5)%
Trade and other receivables	3	413,876	335,331	446,838	(78,545)	(23)%
Inventories	4	15,347	7,673	148,130	(7,674)	(100)%
<b>Total current assets</b>		<b>17,777,485</b>	<b>16,868,038</b>	<b>8,960,944</b>	<b>909,447</b>	<b>5%</b>
<b>Non-current assets</b>						
Other financial assets		79,620	39,810	–	(39,810)	(100)%
Property, plant and equipment	5	12,524,812	12,425,019	12,807,890	(99,793)	(1)%
Infrastructure	6	170,653,474	172,568,813	163,118,385	1,915,339	1%
<b>Total non-current assets</b>		<b>183,257,906</b>	<b>185,033,642</b>	<b>175,967,860</b>	<b>(1,775,736)</b>	<b>(1)%</b>
<b>Total assets</b>		<b>201,035,391</b>	<b>201,901,680</b>	<b>184,928,804</b>	<b>(866,289)</b>	<b>0%</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables	8	452,081	362,903	2,167,738	(89,178)	(25)%
Employee related provisions		168,017	84,008	115,550	(84,009)	(100)%
<b>Total current liabilities</b>		<b>620,098</b>	<b>446,911</b>	<b>2,283,288</b>	<b>173,187</b>	<b>39%</b>
<b>Non-current liabilities</b>						
Employee related provisions		45,388	22,694	8,687	(22,694)	(100)%
<b>Total non-current liabilities</b>		<b>45,388</b>	<b>22,694</b>	<b>8,687</b>	<b>22,694</b>	<b>100%</b>
<b>Total liabilities</b>		<b>665,486</b>	<b>469,605</b>	<b>2,291,975</b>	<b>(195,881)</b>	<b>(42)%</b>
<b>Net assets</b>		<b>200,369,905</b>	<b>201,432,075</b>	<b>182,636,829</b>	<b>(1,062,170)</b>	<b>(1)%</b>
<b>Equity</b>						
Retained surplus		71,085,835	72,148,005	53,352,759	1,062,170	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%
<b>Total equity</b>		<b>200,369,905</b>	<b>201,432,075</b>	<b>182,636,829</b>	<b>(1,062,170)</b>	<b>(1)%</b>

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

## Statement of changes in equity

for the period from 01/07/25 to 30/11/25

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total Equity \$
Balance as at 1 July 2024		73,644,282	8,293,678	120,990,392	202,928,352
<b>Restated balance as at 1 July</b>		<b>73,644,282</b>	<b>8,293,678</b>	<b>120,990,392</b>	<b>202,928,352</b>
<b>Comprehensive income for the period</b>					
Net result for the period		(1,496,277)	—	—	(1,496,277)
<b>Total comprehensive income for the period</b>		<b>(1,496,277)</b>	<b>—</b>	<b>—</b>	<b>(1,496,277)</b>
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
<b>Balance as at 30 June 2025</b>		<b>72,148,005</b>	<b>8,293,678</b>	<b>120,990,392</b>	<b>201,432,075</b>
Balance as at 1 July 2025		72,148,005	8,293,678	120,990,392	201,432,075
<b>Comprehensive income for the period</b>					
Net result for the period		(1,062,170)	—	—	(1,062,170)
<b>Total comprehensive income for the period</b>		<b>(1,062,170)</b>	<b>—</b>	<b>—</b>	<b>(1,062,170)</b>
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
<b>Balance as at 30 June 2026</b>		<b>71,085,835</b>	<b>8,293,678</b>	<b>120,990,392</b>	<b>200,369,905</b>

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

## Statement of cash flows

for the period from 01/07/25 to 30/11/25

	01/07/25 to 30/11/25	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 \$	Budget \$	\$ Variance \$	% Variance %
<b>Cash flows from operating activities</b>					
<b>Receipts</b>					
Rates	470,250	—	529,948	470,250	100%
Grants, subsidies and contributions	4,454,390	—	187,083	4,454,390	100%
Fees and charges	361,478	—	—	361,478	100%
Interest revenue	314,633	—	10,100,610	314,633	100%
Goods and services tax received	(31,411)	—	605,602	(31,411)	100%
Other revenue	36,694	—	211,206	36,694	100%
<b>Total receipts</b>	<b>5,606,034</b>	<b>—</b>	<b>12,049,699</b>	<b>5,606,034</b>	<b>100%</b>
<b>Payments</b>					
Employee costs	(559,943)	—	(2,086,948)	(559,943)	100%
Materials and contracts	(2,658,760)	—	(5,483,692)	(2,658,760)	100%
Utility charges	(144)	—	(32,200)	(144)	100%
Insurance paid	(259,554)	—	—	(259,554)	100%
Goods and services tax paid	—	—	(605,602)	—	∞
Other expenditure	127,100	—	(384,630)	127,100	100%
<b>Total payments</b>	<b>(3,351,301)</b>	<b>—</b>	<b>(8,748,572)</b>	<b>(3,351,301)</b>	<b>100%</b>
<b>Net cash provided by operating activities</b>	<b>2,254,733</b>	<b>—</b>	<b>3,301,127</b>	<b>2,254,733</b>	<b>100%</b>
<b>Cash flows from investing activities</b>					
<b>Payments</b>					
Payments for financial assets at amortised cost	(39,810)	—	—	(39,810)	100%
Payments for purchase of property, plant & equipment 5a	(263,014)	—	(1,979,928)	(263,014)	100%
Payments for construction of infrastructure 6a	(1,181,529)	—	(1,958,572)	(1,181,529)	100%
<b>Receipts</b>					
Proceeds from capital grants, subsidies and contributions	4,000	—	1,523,244	4,000	100%
Proceeds from financial assets at amortised cost	—	—	—	—	∞
Proceeds from sale of property, plant & equipment	48,848	—	120,000	48,848	100%
<b>Net cash (used in) investing activities</b>	<b>(1,431,505)</b>	<b>—</b>	<b>(2,295,256)</b>	<b>(1,431,505)</b>	<b>100%</b>
<b>Net increase /(decrease) in cash held</b>	<b>823,228</b>	<b>—</b>	<b>1,005,871</b>	<b>823,228</b>	<b>100%</b>
Cash at beginning of year	16,525,034	—	—	16,525,034	100%

## Statement of cash flows (continued)

for the period from 01/07/25 to 30/11/25

		01/07/25 to 30/11/25	01/07/25 to 31/08/25	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	Note	YTD Actual \$	YTD Budget \$		\$ Variance \$	% Variance %
<b>Cash and cash equivalents at the end of the year</b>						
	2	17,348,262	—	1,005,871	17,348,262	100%

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

## Statement of financial activity

for the period from 01/07/25 to 30/11/25

		01/07/25 to 30/11/25	01/07/25 to 31/07/25	01/07/25 to 30/06/26 Adopted FY Budget	YTD Actual vs. YTD Budget Variance	YTD Actual vs. YTD Budget Variance
	Note	YTD Actual \$	YTD Budget \$	\$	\$	%
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	13	527,730	—	528,634	(527,730)	∞
Rates excluding general rates	13	—	1,315	1,315	1,315	100%
Grants, subsidies and contributions		4,441,216	841,714	10,100,610	(3,599,502)	(428)%
Fees and charges		361,478	15,583	187,083	(345,895)	(2,220)%
Interest revenue		314,633	34,589	415,250	(280,044)	(810)%
Other revenue		36,694	17,593	211,206	(19,101)	(109)%
Profit on asset disposals		—	—	—	—	∞
		5,681,751	910,794	11,444,098	4,770,957	524%
<b>Expenditure from operating activities</b>						
Employee costs		(695,301)	(174,147)	(2,086,948)	(521,154)	299%
Materials and contracts		(2,568,609)	(456,974)	(5,483,692)	(2,111,635)	462%
Utility charges		(144)	(2,682)	(32,200)	2,538	(95)%
Depreciation		(3,260,089)	(648,082)	(7,780,200)	(2,612,007)	403%
Insurance		(259,554)	—	(155,500)	(259,554)	∞
Other expenditure		(13,072)	(32,033)	(384,630)	18,961	(59)%
Loss on asset disposals		48,848	—	—	48,848	∞
		(6,747,921)	(1,313,918)	(15,923,170)	(5,434,003)	414%
Non-cash amounts excluded from operating activities		3,194,125	(648,082)	(7,780,200)	(3,842,207)	593%
<b>Amount attributable to operating activities</b>		2,127,955	(1,051,206)	(12,259,272)	(3,179,161)	302%
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
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	∞
<b>Outflows from investing activities</b>						
Acquisition of property, plant and equipment	5a	(263,014)	—	(1,979,928)	263,014	∞
Acquisition of infrastructure	6a	(1,181,529)	(152,218)	(1,958,572)	1,029,311	(676)%
		(1,444,543)	(152,218)	(3,938,500)	(1,292,325)	849%
<b>Amount attributable to investing activities</b>		(1,391,695)	(152,218)	(5,581,744)	1,239,477	(814)%
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>						
		8,127,449	—	—	(8,127,449)	∞
Amount attributable to operating activities		2,127,955	—	—	(2,127,955)	∞
Amount attributable to investing activities		(1,391,695)	—	—	1,391,695	∞
<b>Surplus/(deficit) after imposition of general rates</b>		8,863,709	—	—	(8,863,709)	∞

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



## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

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## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

### 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 30/11/25

### Note 1. Basis of preparation (continued)

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

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

#### **New accounting standards for application in future years**

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

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

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

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

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

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

### Note 2. Cash and cash equivalents

	Note	01/07/25 to 30/11/25 \$	2025 \$
Cash at bank and on hand		17,348,262	16,525,034
<b>Total cash and cash equivalents</b>	20a	<b>17,348,262</b>	<b>16,525,034</b>
Held as			
- Unrestricted cash and cash equivalents		8,607,746	8,231,356
- Restricted cash and cash equivalents	11a	8,740,516	8,293,678
<b>Total</b>		<b>17,348,262</b>	<b>16,525,034</b>

### MATERIAL ACCOUNTING POLICIES

#### Cash and cash equivalents

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

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

#### Restricted financial assets

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

Restrictions are specified in an agreement, contract or legislation.

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

## Note 3. Trade and other receivables

	01/07/25 to 30/11/25	2025
	\$	\$
<b>Current</b>		
Rates and statutory receivables	74,036	13,728
Trade receivables	278,008	291,182
GST receivable	61,832	30,421
	<b>413,876</b>	<b>335,331</b>

**MATERIAL ACCOUNTING POLICIES****Rates and statutory receivables**

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

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

**Trade and other receivables**

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

**Other Receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

### Note 4. Inventories

	01/07/25 to 30/11/25 \$	2025 \$
<b>Current</b>		
Fuel and materials	15,347	7,673
<b>Total current inventories</b>	<b>15,347</b>	<b>7,673</b>
<b>Balance at beginning of year</b>	(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 30/11/25

### 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 - Buildings non-specialised \$	Total Property \$	Plant and equipment Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
<b>Balance at 1 July 2024</b>		12,088,032	12,088,032	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)	(251,834)	(9,279)	(97,443)	(358,556)
Transfers		—	—	—	—	(28,616)	(28,616)
<b>Balance at 30 June 2025</b>		<b>11,836,198</b>	<b>11,836,198</b>	<b>11,836,198</b>	<b>41,954</b>	<b>546,867</b>	<b>12,425,019</b>
<b>Comprises:</b>							
Gross balance amount at 30 June 2025		12,591,698	12,591,698	12,591,698	131,042	858,613	13,581,353
Accumulated depreciation at 30 June 2025		(755,500)	(755,500)	(755,500)	(89,088)	(311,746)	(1,156,334)
Other Movement		—	—	—	—	—	—
<b>Balance at 30 June 2025</b>	5b	<b>11,836,198</b>	<b>11,836,198</b>	<b>11,836,198</b>	<b>41,954</b>	<b>546,867</b>	<b>12,425,019</b>
<b>Balance at 1 July 2025</b>		11,836,198	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	(158,345)	(158,345)	(158,345)	(2,878)	(1,998)	(163,221)
<b>Balance at 30 June 2026</b>		<b>11,677,853</b>	<b>11,677,853</b>	<b>11,677,853</b>	<b>41,671</b>	<b>805,288</b>	<b>12,524,812</b>
<b>Comprises:</b>							
Gross balance amount at 30 June 2026		12,591,698	12,591,698	12,591,698	133,637	1,119,032	13,844,367
Accumulated depreciation at 30 June 2026		(913,845)	(913,845)	(913,845)	(91,966)	(313,744)	(1,319,555)

Notes to and forming part of the financial report  
for the period from 01/07/25 to 30/11/25

Note 5. Property, plant and equipment (continued)

	Note	Assets not subject to operating lease - Buildings non-specialised \$	Total Property - Buildings non-specialised \$	Total Property \$	Plant and equipment Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Other Movement		—	—	—	—	—	—
Balance at 30 June 2026	5b	11,677,853	11,677,853	11,677,853	41,671	805,288	12,524,812



## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

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

#### (b) Carrying Amount Measurements

Asset class	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair Value - as determined at the last valuation date</b>				
<b>Land and buildings</b>				
Buildings - non-specialised	Cost Approach Using Current Replacement Cost	Management Valuation	June 2022	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.

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

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

### Note 6. Infrastructure

#### (a) Movements in balances

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

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
<b>Balance as at 1 July 2024</b>		167,744,100	431,162	309,908	7,957,656	176,442,826
Additions *		3,425,313	—	—	64,780	3,490,093
(Disposals)		—	—	—	—	—
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—
Depreciation	7	(7,361,574)	(12,652)	(18,496)	—	(7,392,722)
Transfers		7,957,656	—	28,616	(7,957,656)	28,616
<b>Balance at 30 June 2025</b>		<b>171,765,495</b>	<b>418,510</b>	<b>320,028</b>	<b>64,780</b>	<b>172,568,813</b>
<b>Comprises:</b>						
Gross balance amount at 30 June 2025		246,770,246	621,676	401,580	64,780	247,858,282
Accumulated depreciation at 30 June 2025		(75,004,751)	(203,166)	(81,552)	—	(75,289,469)
<b>Balance at 30 June 2025</b>		<b>171,765,495</b>	<b>418,510</b>	<b>320,028</b>	<b>64,780</b>	<b>172,568,813</b>
<b>Balance as at 1 July 2025</b>		171,765,495	418,510	320,028	64,780	172,568,813
Additions *		881,529	—	—	—	881,529
(Disposals)		—	—	—	—	—
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—
Depreciation	7	(3,085,811)	(5,303)	(5,754)	—	(3,096,868)
Transfers		—	—	—	—	—
<b>Balance at 30 June 2026</b>		<b>169,561,213</b>	<b>413,207</b>	<b>314,274</b>	<b>64,780</b>	<b>170,353,474</b>
<b>Comprises:</b>						
Gross balance amount at 30 June 2026		247,651,775	621,676	701,580	64,780	249,039,811
Accumulated depreciation at 30 June 2026		(78,090,562)	(208,469)	(87,306)	—	(78,386,337)

Notes to and forming part of the financial report  
for the period from 01/07/25 to 30/11/25

Note 6. Infrastructure (continued)

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance at 30 June 2026		169,561,213	413,207	614,274	64,780	170,653,474

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

Notes to and forming part of the financial report  
for the period from 01/07/25 to 30/11/25

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

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

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

### Note 7. Fixed assets

		01/07/25 to 30/11/25 Actual \$	01/07/25 to 30/11/25 YTD Budget \$	2025 Actual \$
	Note			
<b>Depreciation</b>				
Buildings - non-specialised	5a	158,345	—	251,834
Furniture and equipment	5a	2,878	—	9,279
Plant and equipment	5a	1,998	—	97,443
Infrastructure - roads	6a	3,085,811	—	7,361,574
Infrastructure - other	6a	5,754	—	18,496
Infrastructure - Recreation		5,303	—	12,652
<b>Total depreciation</b>		<b>3,260,089</b>	<b>—</b>	<b>7,751,278</b>

### Depreciation rates

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

## Note 7. Fixed assets (continued)

## MATERIAL ACCOUNTING POLICIES

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

**Revaluation**

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

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

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

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

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

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

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

## Notes to and forming part of the financial report for the period from 01/07/25 to 30/11/25

### Note 7. Fixed assets (continued)

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

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

### Note 8. Trade and other payables

	01/07/25 to 30/11/25 \$	2025 \$
<b>Current</b>		
Sundry creditors	38,132	120,609
Prepaid rates	9,118	6,290
Accrued payroll liabilities	57,309	28,654
Statutory liabilities	28,113	—
Accrued Expenses	2,904	48,803
Other payables	316,505	158,547
<b>Total current trade and other payables</b>	<b>452,081</b>	<b>362,903</b>

### MATERIAL ACCOUNTING POLICIES

#### Financial liabilities

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

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

#### Trade and other payables

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

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



## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

### Note 9. Other liabilities

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#### **MATERIAL ACCOUNTING POLICIES**

##### **Contract Liabilities**

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

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

##### **Capital grant/contribution liabilities**

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

### Note 10. Revaluation surplus

	01/07/25 to 30/11/25	01/07/25 to 30/11/25	01/07/25 to 30/11/25		01/07/25 to 30/11/25	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
	<b>120,990,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,990,392</b>	<b>120,990,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,990,392</b>
	<b>120,990,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,990,392</b>	<b>120,990,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,990,392</b>

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

### Note 11. Restrictions over financial assets

		01/07/25 to 30/11/25 Actual \$	01/07/25 to 30/11/25 YTD Budget \$	2025 Actual \$
	Note			

#### (a) Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	2	8,293,678	—	8,293,678
		<u>8,293,678</u>	<u>—</u>	<u>8,293,678</u>

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

## Note 12. Other Material Accounting Policies

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

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

or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

#### Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

#### Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

#### Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

#### Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

#### j) Impairment of assets

In accordance with Australian Accounting Standards, the Shire's assets are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. *AASB 116 Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

## Notes to and forming part of the financial report

for the period from 01/07/25 to 30/11/25

### Note 13. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/25 to 30/11/25 Actual Rateable value <sup>(*)</sup>	01/07/25 to 30/11/25 Actual Rate revenue	01/07/25 to 30/11/25 Actual Interim rates	01/07/25 to 30/11/25 Actual Back rates	01/07/25 to 30/11/25 Actual Total revenue	01/07/25 to 30/11/25 Budget rate revenue	01/07/25 to 30/11/25 Budget interim rate	01/07/25 to 30/11/25 Budget back rate	01/07/25 to 30/11/25 Budget total revenue	2024/25 Actual Total revenue
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) General Rates</b>													
<b>Rate Description</b>													
Mining Tenaments	Unimproved valuation	-	-	-	527,730	-	-	527,730	-	-	-	-	478,588
<b>Total general rates</b>			-	-	527,730	-	-	527,730	-	-	-	-	478,588
<b>Minimum payment</b>													
Mining Tenaments	Unimproved valuation	-	-	-	-	-	-	-	-	-	-	-	10,539
<b>Total minimum payments</b>			-	-	-	-	-	-	-	-	-	-	10,539
<b>Total general rates and minimum payments</b>			-	-	527,730	-	-	527,730	-	-	-	-	489,127
<b>Total rates</b>								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 30/11/25

### Note 14. Reserve accounts

	01/07/25 to 30/11/25	01/07/25 to 30/11/25	01/07/25 to 30/11/25	01/07/25 to 30/11/25	01/07/25 to 30/11/25	01/07/25 to 30/11/25	01/07/25 to 30/11/25	01/07/25 to 30/11/25	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Employee Entitlement Reserve	333,206	—	—	333,206	—	—	—	—	333,206	—	—	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	—	—	6,990,740	—	—	—	—	6,990,740	—	—	6,990,740
(c) Cultural Centre Reserve	297,225	—	—	297,225	—	—	—	—	297,225	—	—	297,225
(d) Strategic Reserve	672,507	—	—	672,507	—	—	—	—	672,507	—	—	672,507
	<b>8,293,678</b>	<b>—</b>	<b>—</b>	<b>8,293,678</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,293,678</b>	<b>—</b>	<b>—</b>	<b>8,293,678</b>

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

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

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