



Shire of **Ngaanyatjaraku**
ON A JOURNEY

ATTACHMENTS

**Ordinary Council Meeting
25 February 2026**

Attachments

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Shire of **Ngaanyatjaraku**

ON A JOURNEY

Minutes

**Annual General Meeting of
Electors**

26 March 2025

1:40pm

Notice Paper

Annual General Meeting of Electors

26 March 2025

The Chief Executive Officer recommends the endorsement of these minutes at the next Annual General Meeting of Electors.



David Mosel
Chief Executive Officer
26 March 2025

The minutes were confirmed by Council as a true and correct record of proceedings of the Annual General Meeting of Electors held on 26 March 2025

Damian McLean
Shire President

Order of Business

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1. DECLARATION OF OPENING

Meeting to be declared open by the Presiding Member at 1.40pm.

2. ANNOUNCEMENT OF VISITORS

Welcoming and recording of visitors to the public gallery by the Presiding Member.

3. RECORD OF ATTENDANCE

3.1 Attendees

Council:

Shire President

D McLean

Councillors

J Porter

P Thomas

Staff:

Chief Executive Officer

D Mosel

Executive Officer

T Baldock

Administration coordinator

P O'Loughlin

HR Coordinator

M Roberts

Guests:

UHY Haines Norton

J Thompson

3.2 Apologies

Deputy Shire President

D Frazer

Councillor

J Frazer

3.3 Approved Leave of Absence

Nil

4. CONFIRMATION OF MINUTES

**4.1 Confirmation of Minutes from the Annual General Meeting 2022/23
Held on 26 June 2024**

Voting Requirement

Council Resolution and Officers Recommendation

Moved: Cr J Porter

Seconded: Cr P Thomas

That the unconfirmed minutes of the Annual General Meeting of Electors held on 26 June 2024 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.

Carried 3/0

**Voting for: Cr D McLean, Cr J Porter, Cr P Thomas,
Voting Against: Nil**

UNCONFIRMED

5. PRESENTATION OF REPORTS FOR 2023/24

5.1 President's Report

President, Cr D McLean presented the President's Report for the period ending 30 June 2024.

5.2 Chief Executive Officer's Report

CEO, D Mosel presented the Chief Executive Officer's Report for the period ending 30 June 2024.

5.3 Auditor's Report

CEO, D Mosel presented the Auditor's Report for the period ending 30 June 2024.

5.4 Financial Report

CEO, D Mosel presented the Financial Report and Statements for the period ending 30 June 2024.

Attachments

The Annual Report 2023/24 is available at the Shire Office, Warburton, on the Shire Website and available at the meeting.

Council Resolution and Officers Recommendation

Moved: Cr P Thomas

Seconded: Cr J Porter

That Council receive the foregoing 2023/24 Annual Report and Financial Statements.

Carried 3/0

Voting for: Cr D McLean, Cr J Porter, Cr P Thomas

Voting Against: Nil

6. NEW BUSINESS OF AN URGENT NATURE AS ADMITTED BY DECISION

Nil

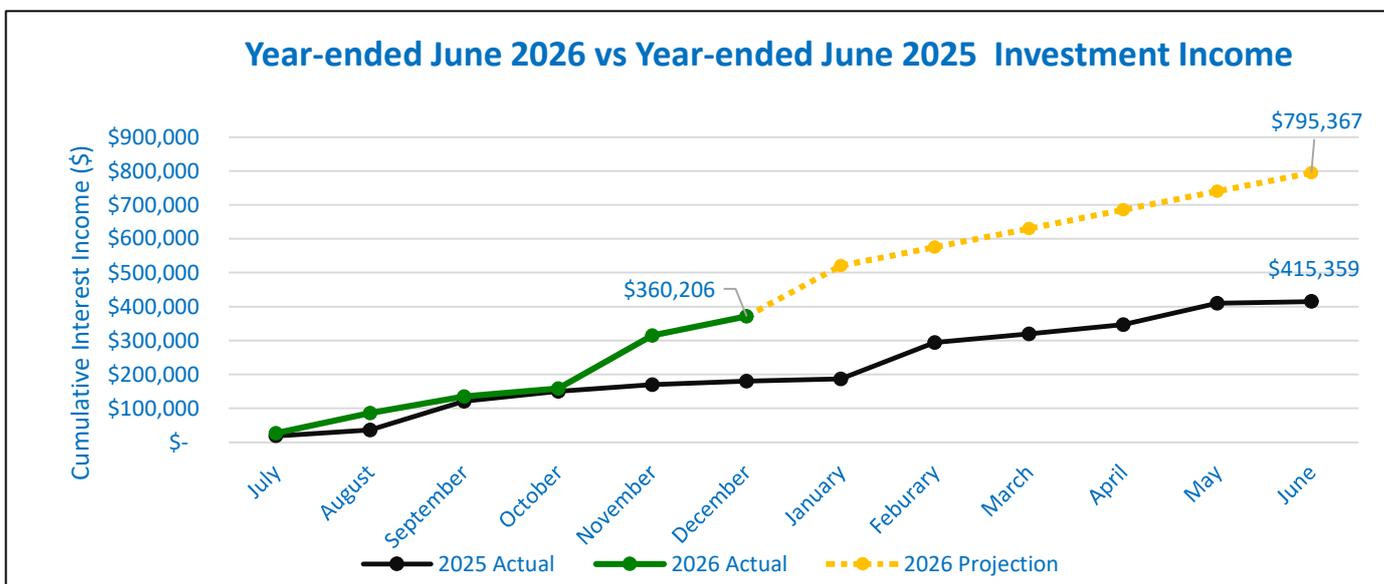
7. CLOSURE OF MEETING

Meeting declared closed by the Presiding Member at 1.44pm.

Investment 10.1 Investment Register – December 2025

Cash Position Summary as at 31 December 2025

Account	Balance (\$)	Annual Interest Rate	Maturity Date
Municipal Funds:			
Municipal Account - xxx911	65,632	0.00%	At Call
Municipal Premium - xxx534	4,024,958	2.95% (balances > \$999,999)	At Call
Term Deposit - xxx235	1,500,000	4.10%	20/01/2026
Term Deposit – xxx513	2,500,000	4.49%	17/06/2026
Reserve Funds:			
Term Deposit - xxx247	5,000,000	4.23%	02/05/2026
Term Deposit – xxx699	3,293,678	4.39%	28/05/2026
Total Cash & Investments	16,384,268		



Note

Current year annual interest to June 2026 is a projection. Projection assumes balances are reinvested upon maturity at interest rates and terms currently held at. Projections are subject to change and will be updated as more information becomes available.

Commentary

Investment income continues to track well above last year and is projected to reach approximately \$795k for the full 2025/26 year (\$415k in 2024/25), exceeding budget expectations due to a larger cash balance, sustained higher interest rates, and a more active approach with investments.

Liquidity remains strong with \$5,591k (34% of portfolio) available on call or within 90 days.

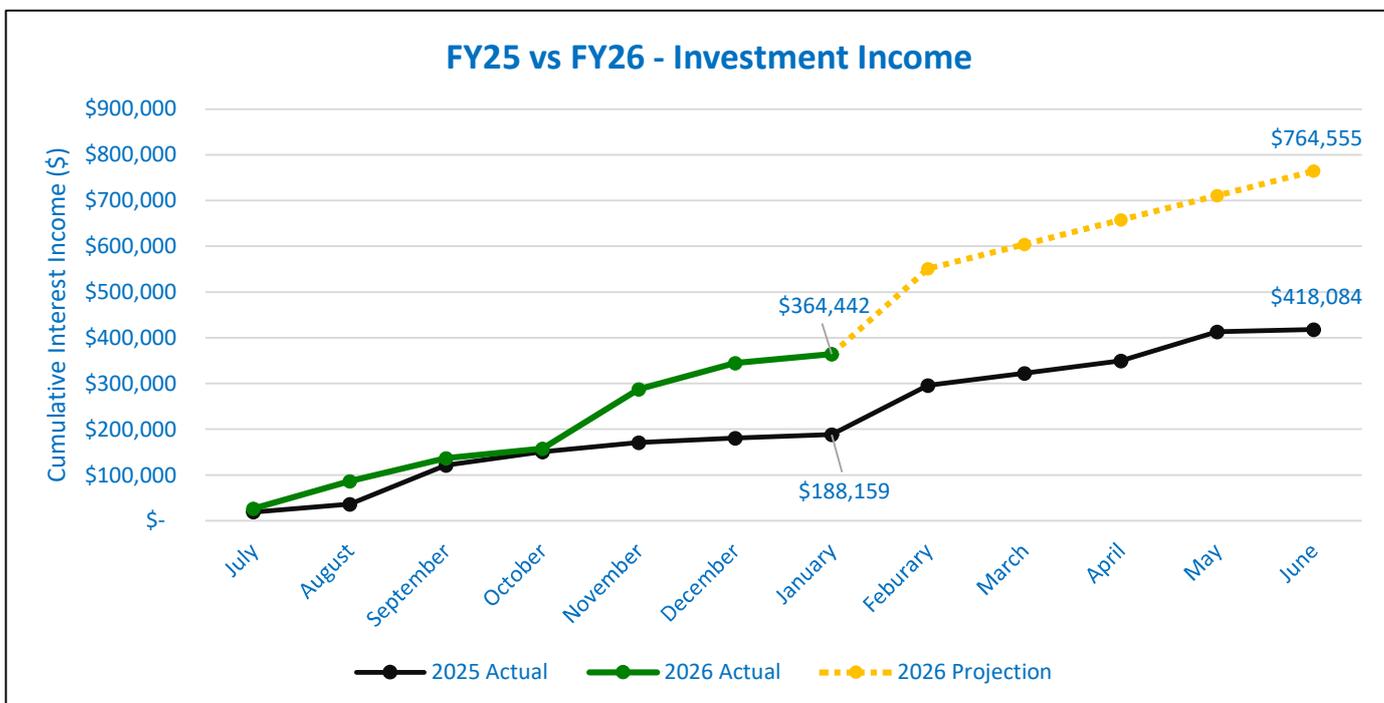
Compliance Statement

All investments are held in accordance with Council’s Investment Policy and the Ministerial Investment Order under Section 625 of the Local Government Act 1993.

Investment 10.1 Investment Register – January 2026

Cash Position Summary as at 31 January 2026

Account	Balance (\$)	Annual Interest Rate	Maturity Date
Municipal Funds:			
Municipal Account - xxx911	211,129	0.00%	At Call
Municipal Premium - xxx534	2,529,404	2.95% (balances > \$999,999)	At Call
Term Deposit - ***977	3,000,000	4.33%	9/04/2026
Term Deposit - ***513	2,500,000	4.49%	17/06/2026
Term Deposit - ***349	1,000,000	4.43%	22/06/2026
Reserve Funds:			
Term Deposit - xxx247	5,000,000	4.23%	02/05/2026
Term Deposit - xxx699	3,293,678	4.39%	28/05/2026
Total Cash & Investments	17,534,211		



Note

Current year annual interest to June 2026 is a projection. Projection assumes balances are reinvested upon maturity at interest rates and terms currently held at. Projections are subject to change and will be updated as more information becomes available.

Commentary

Investment income continues to track well above last year (+\$176k YTD) and is projected to reach approximately \$765k for the full 2025/26 year (\$418k in 2024/25), exceeding budget expectations due to sustained higher interest rates.

Liquidity remains strong with \$5,740,533 (33% of portfolio) available on call or within 90 days.

Compliance Statement

All investments are held in accordance with Council’s Investment Policy and the Ministerial Investment Order under Section 625 of the Local Government Act 1993.

Attachment 10.1 Payments by Employees via Purchasing Cards –

27 November 2025 to 27 December 2025

27 December 2025 – 27 January 2026

Payee Name	Debit Amount	Date	Description
27 November to 27 December			
Irrunytju Community Store	\$122.50	27/11/25	Fuel CEO Vehicle
BP Laverton	\$133.12	30/11/25	Fuel CEO Vehicle
Uber	\$60.37	1/12/25	Uber fare - CEO Travel
Taxi	\$17.12	30/11/25	Taxi Fare - CEO Travel
Repco	\$38.00	1/12/25	CEO Vehicle - Car parts
Uber	\$24.61	1/12/25	Uber Fare
Super cheap auto parts	\$29.99	1/12/25	Car parts
Secure Parking Pty Ltd	\$14.00	2/12/25	Parking - Staff Training
Crown Casino - Perth	\$392.45	3/12/25	Staff function - Perth
Uber	\$26.51	3/12/25	Uber fare
Uber	\$23.34	3/12/25	Uber fare
Uber	\$25.03	3/12/25	Uber fare
Qantas	\$803.20	3/12/25	Flights for CEO & GM 14/12/25
Uber	\$13.87	4/12/25	Uber fare
Surestay Hospitality Inn	\$507.66	3/12/25	BMO & RO Accommodation
Novotel Langley	\$175.00	3/12/25	Accommodation 3-4 December Governance Manager
Novotel Langley	\$275.00	3/12/25	Accommodation 3-4 December CEO + security bond
Bunnings	\$826.34	3/12/25	Property Maintenance & Minor tools
Uber	\$22.14	4/12/25	Uber Fare
Uber	\$44.29	5/12/25	Uber Fare
Uber	\$29.45	5/12/25	Uber Fare
Uber	\$40.19	5/12/25	Uber Fare
Novotel Langley	-\$101.40	4/12/25	Refund of security bond
Uber	\$48.31	5/12/25	Uber fare
Uber	\$43.28	6/12/25	Uber Fare
Starlink	\$4.75	6/12/25	Internet Subscription - travel bundle 5 - 22 December 2025
Virgin Airlines	\$806.89	10/12/25	Flights for CEO & GM 14/12/25
Uber	\$21.68	15/12/25	Uber Fare
Starlink	\$486.00	17/12/25	Internet Subscription Terminal Access and Data block 17/12/25 - 17/1/26
Desert Cave Hotel	\$337.00	18/12/25	Accommodation CEO & GM
Regional Anagu Service	\$190.03	18/12/25	Fuel CEO Vehicle

Coober Pedy Roadhouse	\$129.77	19/12/25	Fuel CEO Vehicle
Ampol - Port Augusta	\$102.91	19/12/25	Fuel CEO Vehicle
Yellow Cabs SA	\$12.34	22/12/25	Taxi fare - to UHY Haines Norton
Starlink	\$741.00	23/12/25	Internet Subscription 22/12/25 - 22/1/26
Westpac	\$10.00	27/12/25	CARD FEE
	\$6,476.74	Total	

Payee Name	Debit Amount	Date	Description
28 December 2025 to 27 January 2026			
Home of 12 Volt	\$183.99	5/01/2026	Vehicle parts and accessories
Virgin Airlines	\$835.05	5/01/2026	Flights - Finance Manager Perth to Adelaide return 14-18 January 2026
Roof Racks Galore	\$401.00	7/01/2026	Roof Rack and starlink base for Hilux
Jarvis Toyota	\$524.06	8/01/2026	Vehicle parts and accessories
Solo Marion	\$159.78	12/01/2026	Fuel - CEO Vehicle
Topham Mall	\$26.00	12/01/2026	Parking - CEO Vehicle
Qantas	\$1,045.56	12/01/2026	BMO Flights - Adelaide - Perth return 18 /1/26 to 2/2/26
Jaycar Electronics	\$90.90	14/01/2026	Vehicle parts and accessories
Adelaide Venue Management	\$18.00	14/01/2026	Parking - CEO Vehicle
Hindley Street Carpark	\$30.41	15/01/2026	Parking - CEO Vehicle
West Australian Newspaper Limited	\$312.00	14/01/2026	The West Australia & regional papers online subscription
Hindley Street Carpark	\$30.41	16/01/2026	Parking - CEO Vehicle
Starlink	\$486.00	17/01/2026	Subscription - Data block 17 January - 17 February 2026
Virgin Airlines	\$800.78	21/01/2026	Flights Governance Manager - Adelaide - Perth return - 8 - 14 February 2026
Starlink	\$741.00	22/01/2026	Internet Subscription - Data block 22 January - 22 February 2026
Westpac	\$10.00	27/01/2026	Card Fee
	\$5,694.94	Total	

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
10.8.24.09.2025	<ul style="list-style-type: none"> The draft Deed of Extension of Sublease J096492 has been prepared and circulated for consent. The renewal process is progressing in accordance with statutory requirements and partnership agreements. The Shire is awaiting formal consents from Warburton Community Inc and the Minister for Aboriginal Affairs. The CEO will report back to Council to advise the finalisation of Sublease J096492. 	24-Sep-2025	24-Sep-2025	D.Mosel	Report back to council upon the finalisation of the agreement	Ongoing
10.4.17.12.2025	That Council by absolute majority 1. Authorises the CEO 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 Ngaanyatjaraku Council Group on a month-to-month basis, to be reviewed in three (3) months (March 2026).	18-Dec-2025	25-Mar-2026	GM	To be reviewed in March	To be reviewed in March 2026
10.5.17.12.2025	That Council by absolute majority: 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 (March 2026).	18-Dec-2025	25-Mar-2026	GM	To be reviewed in March	To be reviewed in March 2026
10.6.17.12.2025	That the Audit and Risk Committee recommends that Council by Absolute Majority: 1. Receive the Chief Executive officer's report relating to the audit. 2. Receive the: (a) Management Representation Letter 2024-25 as per attachment 9.1a (b) Audited Annual Financial Report including the Independent Auditors Report as per attachment 9.1b (c) Auditor Opinion 2024-25 as per attachment 9.1c (d) Audit Management Letter 2024-25 as per attachment 9.1d; and (e) Audit closing report as per Confidential attachment. 3. That Council adopt the Audited Annual Financial Report (attachment 9.1b) and the Audit Management Letter for the year ended 30 June 2025 as per attachment 9.1d and 9.1e respectively.	18-Dec-2025	18/12/2025			Completed
10.7.17.12.2025	That Council by an Absolute Majority: 1. Pursuant to section 5.54(1) of the Local Government Act 1995 endorses the Shire of Ngaanyatjaraku Annual Report for the 2024/25 period as presented in Attachment 10.7. 2. Authorises the Chief Executive Officer to include the 2024/25 Annual Financial Statement in the Shire of Ngaanyatjaraku Annual Report 2024/25 as presented in Attachment 10.7 prior to publishing. 3. Pursuant to section 5.27 of the Local Government Act 1995 endorses the date of the Annual Electors Meeting to be held on Wednesday 11 February 2026 commencing at 1:00pm in Council Chambers of the Tjulyuru Cultural and Civic Centre in the Warburton community. 4. Pursuant to section 5.29 of the Local Government Act 1995 requests that the Chief Executive Officer provide local public notice of the details of the Annual Electors Meeting. 5. Pursuant to sections 5.55 and 5.55A of the Local Government Act 1995 requests that the Chief Executive Officer provide local public notice of the availability of the Shire of Ngaanyatjaraku Annual Report 2024/25 and that it be published on the Shire's website.	18-Dec-2025	2-Nov-2026		Completed after Annual Electors meeting 11/2/26	Completed
10.8.17.12.2025	Adopt the report by the CEO detailing the results of the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls report, as per attachment 10.8.	18-Dec-2025	18-Dec-2025			Completed
11.1.17.12.2025	That Council receive the Operational Services Action Report for November 2025. (Attachment 11.1).	18-Dec-2025	18-Dec-2025			Completed
11.2.17.12.2025	That Council receive the Environmental Health Services Report for November 2025.	18-Dec-2025	18-Dec-2025			Completed
12.1.17.12.2025	That the Council received the month payment listing for November 2025 payments of \$827,487.91. (Attachment 12.1)	18-Dec-2025	18-Dec-2025			Completed
12.2.17.12.2025	That Council receive the Monthly Financial Report for the periods ended 30 November 2025 (Attachment 12.2)	18-Dec-2025	18-Dec-2025			Completed

Shire of Ngaanyatjarraku

MID YEAR BUDGET REVIEW

for the period ending 30 June 2026

Financial Report

for the period ending for year ending 30

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

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Content Overview

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

The Shire of Ngaanyatjarraku - On a journey

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

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

Statement of comprehensive income

for the period ending for year ending 30 June 2026

		01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 30/06/26	01/07/25 to 30/06/26
	Note	YTD Actual \$	YTD Budget \$	Adopted FY Budget \$	Budget Forecast \$
Revenue					
Rates	13	527,730	529,949	529,949	529,949
Grants, subsidies and contributions		3,720,421	5,050,284	10,100,610	10,903,495
Fees and charges		255,225	193,498	187,083	383,082
Interest revenue		344,499	207,534	415,250	689,250
Other revenue		21,340	92,965	211,206	224,898
		4,869,215	6,074,230	11,444,097	12,730,674
Expenses					
Employee costs		(819,796)	(1,043,602)	(2,086,948)	(2,019,948)
Materials and contracts		(2,851,614)	(2,741,846)	(5,483,692)	(5,099,618)
Utility charges		(144)	(16,092)	(32,200)	(32,200)
Depreciation	7	(3,969,182)	(3,888,492)	(7,780,200)	(7,780,200)
Insurance		(163,609)	(155,500)	(155,500)	(164,000)
Other expenditure		(33,583)	(102,198)	(384,630)	(389,630)
		(7,837,928)	(7,947,730)	(15,923,170)	(15,485,596)
Operating result from continuing operations		(2,968,713)	(1,873,500)	(4,479,073)	(2,754,922)
Capital grants, subsidies and contributions		4,000	623,244	1,523,244	1,923,244
Proceeds from Sale property				120,000	152,000
Profit on asset disposals		38,287	–	–	–
Loss on asset disposals		(6,273)	120,000		
		36,014	743,244	1,643,244	2,075,244
Net result for the period	29a	(2,932,699)	(1,130,256)	(2,835,830)	(679,678)
Total comprehensive income for the period		(2,932,699)	(1,130,256)	(2,835,830)	(679,678)

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

Statement of cash flows

for the period ending for year ending 30 June 2026

	01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Budget Forecast
Note	YTD Actual \$	YTD Budget \$	Budget \$	Forecast \$
Cash flows from operating activities				
Receipts				
Rates	474,229	-	529,948	529,948
Grants, subsidies and contributions	3,863,602	-	10,100,610	10,903,495
Fees and charges	255,225	-	187,083	383,083
Interest revenue	344,499	-	415,250	689,250
Goods and services tax received	47,987	-	(605,602)	605,602
Other revenue	21,340	-	211,206	224,898
Profit on asset disposal	-	-	-	-
Total receipts	5,006,882	-	10,838,495	13,336,276
Payments				
Employee costs	(819,796)	-	(2,086,948)	(2,019,948)
Materials and contracts	(2,972,591)	-	(5,483,692)	(5,099,618)
Utility charges	(144)	-	(32,200)	(32,200)
Insurance paid	(163,609)	-	(155,500)	(164,000)
Goods and services tax paid	-	-	605,602	(605,602)
Other expenditure	(49,666)	-	(384,630)	(389,630)
Total payments	(4,005,806)	-	(7,537,368)	(8,310,998)
Net cash provided by operating activities	1,001,076	-	3,301,126	5,025,278
Cash flows from investing activities				
Payments				
Payments for purchase of property, plant & equipment	5a (259,259)	-	(1,979,928)	(1,265,000)
Payments for construction of infrastructure	6a (1,054,534)	-	(1,958,572)	(3,633,861)
Receipts				
Proceeds from capital grants, subsidies and contributions	4,000	-	1,523,244	1,923,244
Proceeds from sale of property, plant & equipment	163,093	-	120,000	152,000
Net cash (used in) investing activities	(1,146,700)	-	(2,295,256)	(2,823,617)
Net increase /(decrease) in cash held	(145,624)	-	1,005,871	2,201,661
Cash at beginning of year	16,525,034	-	16,525,060	16,525,034
Cash and Cash equivalents at the end of the year	16,379,410	-	17,530,930	18,726,695

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

Statement of cash flows

for the period ending for year ending 30 June 2026

		01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Budget Forecast
	Note	YTD Actual \$	YTD Budget \$	\$	\$
OPERATING ACTIVITIES					
Revenue from operating activities					
General rates	13	527,730	528,634	528,634	528,634
Rates excluding general rates	13	–	1,315	1,315	1,315
Grants, subsidies and contributions		3,720,421	5,050,284	10,100,610	10,903,495
Fees and charges		255,225	93,498	187,083	383,083
Interest revenue		344,499	207,534	415,250	689,250
Other revenue		21,340	105,558	211,206	224,898
Profit on asset disposals		38,287	–	120,000	–
		4,907,502	5,986,823	11,564,097	(12,730,674)
Expenditure from operating activities					
Employee costs		(819,796)	(1,043,602)	(2,086,948)	(2,019,948)
Materials and contracts		(2,851,614)	(2,741,846)	(5,483,692)	(5,099,618)
Utility charges		(144)	(16,092)	(32,200)	(32,200)
Depreciation		(3,969,182)	(3,888,492)	(7,780,200)	(7,780,200)
Insurance		(163,609)	(77,750)	(155,500)	(164,000)
Other expenditure		(33,583)	(192,198)	(384,630)	(389,630)
Loss on asset disposals		(6,273)	–	–	–
		(7,844,201)	(7,959,980)	(15,923,170)	(15,485,596)
Non-cash amounts excluded from operating activities		3,937,168	(3,888,492)	7,780,200	(7,780,200)
Amount attributable to operating activities		1,000,469	(5,861,649)	3,301,127	5,025,278
INVESTING ACTIVITIES					
Inflows from investing activities					
Capital grants, subsidies and contributions		4,000	(623,244)	964,650	1,923,244
Proceeds from disposal of assets		32,014	–	–	–
Other (enter details here...)		–	(120,000)	120,000	152,000
		36,014	(743,244)	(1,084,650)	2,075,244
Outflows from investing activities					
Acquisition of property, plant and equipment	5a	(1,049,088)	315,000	(565,000)	(1,265,000)
Acquisition of infrastructure	6a	(133,626)	(973,288)	(3,403,568)	(3,633,861)
		(1,182,714)	(658,288)	(3,968,568)	(4,898,861)
Amount attributable to investing activities		(1,146,700)	(1,401,532)	(2,883,918)	(2,823,617)
MOVEMENT IN SURPLUS OR DEFICIT					
Surplus or deficit at the start of the financial year		8,127,449	–	(417,208)	8,127,449
Amount attributable to operating activities		1,000,469	–	3,301,126	5,025,278
Amount attributable to investing activities		(1,146,700)	–	(2,883,918)	(2,823,617)
Surplus/(deficit) after imposition of general rates		7,981,218	–	–	10,329,110

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

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period for year ending 30 June 2026

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 ending for year ending 30 June 2026

Note 1. Basis of preparation (continued)

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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

Notes to and forming part of the financial report
for the period for year ending 30 June 2026

Budget Amendments (Consolidated)

Description of Changes	Classification	At Adopted Budget	Proposed increase/Decrease	Proposed Budget	Amended Budget Running Balance	Comments
		\$	\$	\$	\$	
Budget Adoption	Opening Surplus(Deficit)				(4,479,074)	
Fees & Charges	Operating Income	0	(1,000)	(1,000)	(4,478,074)	funds received from hire of rooms
Fees & Charges	Operating Income	0	(2,000)	(2,000)	(4,476,074)	Based on current income
Fees & Charges	Operating Income	0	(2,000)	(2,000)	(4,474,074)	Based on current income
Fees & Charges	Operating Income	(142,850)	(191,000)	(333,850)	(4,283,074)	Transfer to correct allocation funding
Interest Earnings	Operating Income	(250)	(1,000)	(1,250)	(4,282,074)	Increase from fines in Rates
Interest Earnings	Operating Income	(295,000)	(273,000)	(568,000)	(4,009,074)	Interest on investment funds
Operating Grants, Subsidies And Contributions	Operating Income	(4,539,726)	(394,100)	(4,933,826)	(3,614,974)	Increase in FA Grant funding
Operating Grants, Subsidies And Contributions	Operating Income	(375,000)	(376,266)	(751,266)	(3,238,708)	LRCI Phase 3 & 4 Funding final payments received
Operating Grants, Subsidies And Contributions	Operating Income	(680,000)	40,000	(640,000)	(3,278,708)	Decrease in funding as advised
Operating Grants, Subsidies And Contributions	Operating Income	(1,035,387)	(72,519)	(1,107,906)	(3,206,189)	Increase in FA Grant funding
Other Revenue	Operating Income	0	(185,537)	(185,537)	(3,020,652)	offset account 42398 and received in January (insurance)
Other Revenue	Operating Income	0	(1,000)	(1,000)	(3,019,652)	Commissions from DRT
Other Revenue	Operating Income	0	(18,155)	(18,155)	(3,001,497)	Reimbursement for BHP demobilisation
Other Revenue	Operating Income	(191,000)	191,000	0	(3,192,497)	Transfer to correct allocation funding
Employee Costs	Operating Expenditure	96,478	(67,000)	29,478	(3,125,497)	Vacancy in position backfilled by Contractors (trnsf to Contractor)
Insurance Expenses	Operating Expenditure	155,500	8,500	164,000	(3,133,997)	Increases in insurance premiums for 25/26
Materials & Contracts	Operating Expenditure	4,000	(2,000)	2,000	(3,131,997)	Bank fees not incurred as budgeted
Materials & Contracts	Operating Expenditure	9,120	22,200	31,320	(3,154,197)	Increase in IT service contract & startlink expenses
Materials & Contracts	Operating Expenditure	0	67,000	67,000	(3,221,197)	Vacancy in position backfilled by Contractors (trnsf from Salaries)
Materials & Contracts	Operating Expenditure	48,000	185,587	233,587	(3,406,784)	insurance claims (off set with income)
Materials & Contracts	Operating Expenditure	0	115,000	115,000	(3,521,784)	transfer from Capex - donation to Council
Materials & Contracts	Operating Expenditure	623,861	(623,861)	0	(2,897,922)	transfer to Capex for expenditure on Great Central Road
Materials & Contracts	Operating Expenditure	1,376,138	(198,000)	1,178,138	(2,699,922)	transfer to Capex for expenditure on Papulankutja Road
Materials & Contracts	Operating Expenditure		50,000	50,000	(2,749,922)	Building Revaluation
Other Expenditure	Operating Expenditure	0	1,500	1,500	(2,751,422)	Offset with Income
Other Expenditure	Operating Expenditure		3,500	3,500	(2,754,922)	Outback Highway Development Council Action Plan (Council resolution Nov 2025)
		(4,946,115)	(1,724,151)	(6,670,267)		
Capital Expenditure						
Plant & Equipment	Capital Income	(120,000)	(32,000)	(152,000)		Trade-in value received higher than budgeted.
Transport	Capital Income		(396,000)	(396,000)		Pap Road funding MRWA (new)
Furniture and Equipment	Capital Income		(4,000)	(4,000)		Income - Kapi Café coffee machine (Council resolution 29 Oct 2025)
Furniture and Equipment	Capital Expenditure	0	10,000	10,000		Update housing furniture
Furniture and Equipment	Capital Expenditure	260,000	(160,000)	100,000		Condition
Furniture and Equipment	Capital Expenditure		50,000	50,000		Security Cameras *2 locations
Furniture and Equipment	Capital Expenditure		7,500	7,500		Expenditure -Kapi Café coffee machine (Council resolution 29 Oct 2025)
Land	Capital Expenditure	150,000	(50,000)	100,000		Savings - works on new location instead
Plant & Equipment	Capital Expenditure	115,000	(115,000)	0		transfer to all Opex (Inc. trailers donated) allocated 102100
Transport	Capital Expenditure	0	623,861	623,861		transfer from Opex
Transport	Capital Expenditure		594,000	594,000		Pap Road funding
		405,000	528,361	933,361		
Total movement		(4,541,115)	(1,195,790)	(5,736,905)		



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Register of Delegations

2025/2026

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Delegation of Authority

The aim of delegated authority is to assist with improving the time taken to make decisions within the constraints allowed by the relevant legislation.

Section 5.42 of the Local Government Act 1995 allows a local government to delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Act (other than those under section 5.43).

Section 5.44 of the Act provides for the Chief Executive Officer to delegate any of their powers to another employee however, the powers cannot be further sub delegated. This must be formalised in writing and include any conditions placed on delegations.

Limitations

The following are decisions that cannot be delegated to the Chief Executive Officer as per section 5.43 of the Act:

- a) any power or duty that requires a decision of an absolute majority or a 75% majority of the local government;
- b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;
- c) appointing an auditor;
- d) acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph;
- e) any of the local government's powers under section 5.98, 5.98A, 5.99, 5.99A or 5.100;
- f) borrowing money on behalf of the local government;
- g) hearing or determining an objection of a kind referred to in section 9.5;
- h) the power under section 9.49A(4) to authorise a person to sign documents on behalf of the local government;
- h) any power or duty that requires the approval of the Minister or the Governor;
- i) such other powers or duties as may be prescribed.

Further to the above limitations, regulation 18G of the Local Government (Administration) Regulations 1996 also stipulates that powers and duties of a local government exercised under the following provisions are prescribed under section 5.43(i) as powers and duties that a local government cannot delegate to a Chief Executive Officer —

- a) section 7.12A(2), (3)(a) or (4); and
- b) regulations 18C and 18D.

Register of, and Records Relevant to, Delegations - Section 5.46

A register of delegations, being this manual, relevant to the Chief Executive Officer and other employees is to be kept and reviewed at least once every financial year. If a person is exercising a power or duty that they have been delegated, the Act requires them to keep necessary records to the exercise of the power or discharge of the duty. The written record is to contain:

- How the person exercised the power or discharged the duty;
- When the person exercised the power or discharged the duty; and

The persons or classes of persons, other than council or committee members or employees of the local government, directly affected by the exercise of the power or the discharge of the duty.

The purpose of this document is to detail which authorities have been delegated by Council to the Chief Executive Officer. The document also indicates delegations which the Chief Executive Officer intends to delegate to other staff, however this is for information purposes only and may change at the discretion of the Chief Executive Officer. The register details the related document(s) where the power to delegate is derived from, which includes legislation and policies of the Council.

Example Delegation

Delegation Number and Title	
Function Performed	Description of authority being delegated. This text is provided as a reference only. Delegates should only act in full understanding of the delegated statutory power, inclusive of conditions listed in legislation and delegation.
Legislative Power	The express power or duty being delegated. State the legislation and section. Head of Power (Act or Regulation) Section # - Section Title
Power Originally Assigned to	Local Government
Power to Delegate	The express power that allows delegation to be made. State the legislation and section. Head of Power (Act or Regulation) Section # - Section Title
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Conditions placed on the delegation that are not already specified in legislation m regulation or Council policy.
Power to Sub-Delegate	The express power that allows delegation to be made. State the legislation and section. Head of Power (Act or Regulation) Section # - Section Title In some cases the legislation expressly prohibits sub-delegation. Not applicable – Sub-delegations prohibited by section # - Section Title.
Power Sub-delegated to	Staff title or class of staff (e.g., Rangers). The CEO can choose not to sub-delegate. The CEO has elected not to sub-delegate this role.
Conditions of Sub-delegation	Conditions placed on the delegation by the CEO that are not already specified in legislation m regulation or Council policy.
DELEGATION ADMINISTRATION	
1. Date adopted, reviewed or amended and Council resolution.	
2.	

1 Local Government Act 1995 Delegations

1.1 Delegations to CEO

1.1.1 Appointment of Authorised Persons	
Function Performed	The Chief Executive Officer is delegated authority to appoint persons or classes of persons as authorised persons for the purpose of fulfilling particular functions.
Legislative Power	Local Government Act 1995: Section 3.24 - Authorising persons under this subdivision (Part 3, Division 3, Subdivision 2 – Certain provisions about land). Section 9.10 - Appointment of authorised persons.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	<ul style="list-style-type: none"> • A register of Authorised Persons is to be maintained as a record of the Local Government. • Only persons who are appropriately qualified and trained may be appointed as Authorised Persons.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
2. Reviewed 24 June 2020	6. Reviewed 30 November 2024
3. Reviewed 28 April 2021	7. Reviewed 28 May 2025
4. Reviewed 29 June 2022	8.

1.1.2 Payment to Employees in Addition to Contract or Award

Function Performed	The Chief Executive Officer is delegated authority to make a payment to an employee, whose employment with the local government is finishing, an amount in addition to any amount to which the employee is entitled under a contract of employment or award relating to the employee.
Legislative Power	Local Government Act 1995: Section 5.50 (1a) - Power to make payment to an employee whose employment with the local government is finishing an amount in addition to any amount to which the employee is entitled under a contract of employment or award.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Payment may only be made where policy has been adopted by Local Government under section 5.50(1)(a) and in a manner consistent with such policy.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.

DELEGATION ADMINISTRATION

1. Adopted 25 October 2017	5. Reviewed 25 October 2023
2. Reviewed 24 June 2020	6. Reviewed 30 November 2024
3. Reviewed 28 April 2021	7. Reviewed 28 May 2025
4. Reviewed 29 June 2022	8.

1.1.3 Payment from Municipal Fund or Trust Fund	
Function Performed	The Chief Executive Officer is delegated authority to make payments from municipal fund or trust fund in accordance with the provisions of Local Government (Financial Management) Regulation 12.
Legislative Power	Local Government (Financial Management) Regulations 1996: Regulation 12 (1) (a) Power to make payments from municipal fund or trust fund.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	<ul style="list-style-type: none"> • Compliance with regulation 13 of Local Government (Financial Management) Regulations 1996. • Compliance with any applicable Council Policy, including but not limited to Purchasing Policy. • Authority to make payments is subject to annual budget limitations.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	General Manager Operations / Governance Manager, Finance Manager/Finance Officer
Conditions of Sub-delegation	<ul style="list-style-type: none"> • Delegates must comply with the Procedures approved by the Chief Executive Officer in accordance with regulation 5 of the Local Government (Financial Management) Regulations 1996. • Delegates must comply with all relevant Policies.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
2. Reviewed 24 June 2020	6. Reviewed 30 November 2024
3. Reviewed 28 April 2021	7. Reviewed 28 May 2025
4. Reviewed 29 June 2022	8.

1.1.4 Power to Invest and Manage Investments	
Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> Invest money held in the municipal or trust fund that is not, for the time being, required for any other purpose. Establish and document internal control procedures to be followed in the investment and management of investments.
Legislative Power	Local Government Act 1995: Section 6.14(1) - Power to invest monies held in municipal or trust fund. Local Government (Financial Management) Regulations 1996: Regulation 19 - Investments, control procedures for.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	<ul style="list-style-type: none"> Investments must comply with regulation 19c of the Local Government (Financial Management) Regulations 1996 and be in accordance with any applicable Council Policy. Procedures for control of investments must be documented and reviewed to the Chief Executive Officer's satisfaction within each two-year period.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
2. Reviewed 24 June 2020	6. Reviewed 30 November 2024
3. Reviewed 28 April 2021	7. Reviewed 28 May 2025

1.1.5 Tenders and Expressions of Interest for Supply of Goods and Services

<p>Function Performed</p>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> 1. Determine because of the unique nature of the goods or services or for any other reason it is unlikely that there is more than one supplier [reg.11(f), Local Government (Functions and General) Regulations 1996 (FG Reg)] 2. Publicly invite tenders where required to do so [s. 3.57; reg. 11, FG Reg] 3. Publicly invite tenders although not required to do so [reg. 13 FG Reg] 4. Call tenders for the disposal of impounded goods in accordance with section 3.58 [s.3.47] 5. Determine written criteria for acceptance of tenders [reg. 14(2a), FG Reg] 6. Determine the information that is to be disclosed to those interested in submitting a tender [reg.14(4)(a), FG Reg] 7. Vary tender information after public notice of invitation to tender and before the close of tenders [reg. 14(5), FG Reg] 8. Seek clarification from tenderers in relation to information contained in their tender submission [reg. 18(4a), FG Reg] 9. Evaluate tenders by means of written evaluation and decide which is the most advantageous [reg. 18(4), FG Reg] 10. Accept, reject or decline any tender [reg. 18(2),(4),(5) FG Reg] 11. Make minor variations in relation to the goods or services required under an accepted tender before entering into a contract [reg. 20(1), FG Reg] 12. Choose the next most advantageous tender to accept where chosen tenderer is unable or unwilling to form a contract or minor variation cannot be agreed with the successful tenderer [reg. 20(2), FG Reg] 13. Determine when to seek expressions of interest and to invite expressions of interest to supply goods or services [reg. 21, FG Reg]. 14. Consider expressions of interest and determine those which are capable of satisfactorily providing the goods or services, for listing as acceptable tenderers [reg. 23, FG Reg].
<p>Legislative Power</p>	<p>Local Government Act 1995:</p> <p>Section 3.57 - Tenders for providing goods or services.</p> <p>Local Government (Functions and General) Regulations 1996:</p> <p>Regulation 11 - When tenders have to be publicly invited.</p>

	<p>Regulation 13 - Requirements when local government invites tenders though not required to do so.</p> <p>Regulation 14 - Publicly inviting tenders, requirements for</p> <p>Regulation 18 - Rejecting and accepting tenders.</p> <p>Regulation 20 - Variation of requirements before entry into contract.</p> <p>Regulation 21- Invite expressions of interest.</p> <p>Regulation 23 - Consider expressions of interest.</p>
Power Originally Assigned to	Local Government
Power to Delegate	<p>Local Government Act 1995:</p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
Power Delegated to	Chief Executive Officer
Conditions of Delegation	<ol style="list-style-type: none"> 1. Delegates may only call tenders where there is an adopted budget for the proposed procurement, with the exception being in the period immediately prior to the adoption of a new Annual Budget where the proposed procurement is required to fulfil a routine contract related to the day to day operations of the Shire, with an imminent expiry date and the value of the proposed contract has been included in the draft Annual Budget papers. 2. Delegates may only accept a tender where the consideration under the resulting contract is \$250,000 or less and the item is identified in the adopted Annual Budget. 3. Compliance with any applicable Council Policy, including but not limited to Purchasing Policy.
Power to Sub-Delegate	<p>Local Government Act 1995:</p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023

2. Reviewed 24 June 2020	6. Reviewed 30 November 2024
3. Reviewed 28 April 2021	7. Reviewed 28 May 2025
4. Reviewed 29 June 2022	8.

1.1.6 Declare Vehicle is Abandoned Wreck	
Function Performed	The Chief Executive Officer is delegated authority to declare that an impounded vehicle is an abandoned vehicle wreck.
Legislative Power	Local Government Act 1995: Section 3.40A(4) - Abandoned vehicle wreck may be taken.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Disposal of a declared abandoned vehicle wreck to be undertaken in accordance with Delegated Authority 1.1.7 - Disposing of Confiscated or Uncollected Goods, or alternatively referred for Council decision.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
2. Reviewed 24 June 2020	6. Reviewed 30 November 2024
3. Reviewed 28 April 2021	7. Reviewed 28 May 2025
4. Reviewed 29 June 2022	

1.1.7 Disposing of Confiscated or Uncollected Goods

Function Performed	<p>The Chief Executive Officer is delegated authority to sell or dispose of, in accordance with section 3.47 of the Local Government Act 1995, any vehicles or goods that have been impounded, seized or confiscated under the provisions of section 3.39 and 3.40A (Delegation A02), or any goods that have been ordered to be confiscated under section 3.43 of the Act.</p> <p>The Chief Executive Officer may recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods.</p>
Legislative Power	<p>Local Government Act 1995:</p> <p>Section 3.47 - Confiscated or uncollected goods, disposal of.</p> <p>Section 3.48 - Impounding expenses, recovery of.</p>
Power Originally Assigned to	Local Government
Power to Delegate	<p>Local Government Act 1995:</p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Not applicable.
Power to Sub-Delegate	<p>Local Government Act 1995:</p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.

DELEGATION ADMINISTRATION

1. Adopted 25 October 2017	5. Reviewed 25 October 2023
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1.1.8 Close Thoroughfare to Vehicles

Function Performed	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> 1. Close a thoroughfare (wholly or partially) to vehicles or particular classes of vehicles for a period not exceeding 4 weeks. 2. Determine to close a thoroughfare for a period exceeding 4 weeks and before doing so give public notice and consider submissions relevant to the road closure/s proposed. 3. Authority to revoke an order to close a thoroughfare. 4. Authority to partially and temporarily close a thoroughfare without public notice for repairs or maintenance, where it is unlikely to have significant adverse effect on users of the thoroughfare. 5. Where level or alignment of a thoroughfare is fixed or altered or where draining water from a thoroughfare to private land, notify affected owners and consider any submissions made.
Legislative Power	<p>Local Government Act 1995:</p> <p>Section 3.50 - Closing certain thoroughfares to vehicles.</p> <p>Section 3.50A - Partial closure of thoroughfare for repairs or maintenance.</p> <p>Section 3.51 - Affected owners to be notified of certain proposals.</p>
Power Originally Assigned to	<p>Local Government</p>
Power to Delegate	<p>Local Government Act 1995:</p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
Power Delegated to	<p>Chief Executive Officer</p>
Conditions of Delegation	<p>Not applicable.</p>
Power to Sub-Delegate	<p>Local Government Act 1995:</p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
Power Sub-delegated to	<p>General Manager Operations</p>
Conditions of Sub-delegation	<p>Not applicable.</p>

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4. Reviewed 29 June 2022	

1.1.9 Disposal of Property	
Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> 1. Dispose of property to the highest bidder at public auction. 2. Dispose of property to the person who at public tender called by the local government makes what is considered by the delegate to be, the most acceptable tender, whether or not it is the highest tenders. 3. Dispose of property by private treaty in accordance with section 3.58(3) [s.3.58(3)].
Legislative Power	Local Government Act 1995: Section 3.58(2) & (3) - Disposing of Property.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Not applicable.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
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4. Reviewed 29 June 2022	

1.1.10 Obstructions on Thoroughfare

Function Performed	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> 1. Provide permission including imposing appropriate conditions or to refuse to provide permission, for a person to place on a specified part of a public thoroughfare one or more specified things that may obstruct the public thoroughfare. [reg. 6(2) and (4) Local Government (Uniform Local Provisions) Regulations 1996 (ULP Reg)]. 2. Renew permission to obstruct a thoroughfare and to vary any condition imposed on the permission effective at the time written notice is given to the person to whom permission is granted [reg. 6(6), ULP Reg]. 3. Require an owner or occupier of land to remove any thing that has fallen from the land or from anything on the land, which is obstructing a public thoroughfare [reg.7A, ULP Reg]. 4. Require an owner or occupier of land to remove any part of a structure, tree or plant that is encroaching without lawful authority on a public thoroughfare [reg. 7, ULP Reg].
Legislative Power	<p>Local Government (Uniform Local Provisions) Regulations 1996:</p> <p>Regulation 5 – Interfering with, or taking from, local government land.</p> <p>Regulation 6 - Obstruction of public thoroughfare by things placed and left.</p> <p>Regulation 7A - Obstruction of public thoroughfare by fallen things.</p> <p>Regulation 7 - Encroaching on public thoroughfare.</p>
Power Originally Assigned to	<p>Local Government</p>
Power to Delegate	<p>Local Government Act 1995:</p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
Power Delegated to	<p>Chief Executive Officer</p>
Conditions of Delegation	<p>Grant of permission for obstruction of public thoroughfare must comply with Local Government (Uniform Local Provisions) Regulations 1996.</p>

Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	General Manager Operations
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
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4. Reviewed 29 June 2022	

1.1.11 Gates Across Public Thoroughfare

Function Performed	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> 1. Provide, or refuse to provide, permission to have a gate or other device across a local government thoroughfare that permits the passage of motor traffic and prevents livestock straying [reg. 9(1), ULP Reg]. 2. Require an applicant to publish a notice of the application for the purpose of informing persons who may be affected by the proposed gate or device [reg. 9(2), ULP Reg]. 3. Impose conditions on granting permission [reg. 9(4), ULP Reg]. 4. Renew permission, or at any other time vary any condition, effective upon written notice to the person to whom permission was granted [reg.. 9(5), ULP Reg]. 5. Cancel permission by written notice, and request the person to whom permission was granted to remove the gate or device within a specified time [reg. 9(6), ULP Reg].
Legislative Power	<p>Local Government (Uniform Local Provisions) Regulations 1996:</p> <p>Regulation 9 - Permission to have gate across public thoroughfare.</p>
Power Originally Assigned to	Local Government
Power to Delegate	<p>Local Government Act 1995:</p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
Power Delegated to	Chief Executive Officer
Conditions of Delegation	<ul style="list-style-type: none"> • Permission granted must comply with regulation 9(3), Local Government (Uniform Local Provisions) Regulations 1996. • Each approval provided must be recorded in the Shire of Ngaanyatjarraku's statutory Register of Gates in accordance with regulation 8, Local Government (Uniform Local Provisions) Regulations 1996.
Power to Sub-Delegate	<p>Local Government Act 1995:</p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
Power Sub-delegated to	General Manager Operations

Conditions of Sub-delegation	Not applicable.	
DELEGATION ADMINISTRATION		
1. Adopted 25 October 2017	5. Reviewed 25 October 2023	
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1.1.12 Dangerous Excavations in or Near Public Thoroughfare

Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> 1. Fill in or fence an excavation considered to be dangerous, or request the owner or occupier to fill in or fence the excavation, on land that adjoins a thoroughfare. 2. Grant permission, and impose conditions as thought fit, to make or make and leave an excavation of specified dimensions and in a specified way in a specified part of a public thoroughfare or on a specified part of land adjoining a public thoroughfare. 3. Renew permission and vary any condition imposed effective upon written notice to the person to whom permission was granted (reg. 11(8), ULP Reg]
Legislative Power	Local Government (Uniform Local Provisions) Regulations 1996: Regulation 11 - Dangerous excavation in or near public thoroughfare.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Permission must comply with regulation 11, Local Government (Uniform Local Provisions) Regulations 1996.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	General Manager Operations
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
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1.1.13 Crossing from Public Thoroughfare to Private Land or Private Thoroughfare

Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> 1. Approve or refuse to approve, applications for the construction of a crossing giving access from a public thoroughfare to land or private thoroughfare serving land [reg. 12(1), ULP Reg]. 2. Give notice to an owner or occupier of land requiring the person to construct or repair a crossing [ULP reg. 13(1), ULP Reg]. 3. Construct or repair a crossing where the person fails to comply with a notice under reg. 13(1) and recover 50% of the cost of doing so as a debt due from the person [reg. 13(2), ULP Reg].
Legislative Power	Local Government (Uniform Local Provisions) Regulations 1996: <p>Regulation 12(1) - Authority to approve or refuse to approve applications for the construction of a crossing giving access from a public thoroughfare to land or private thoroughfare serving land.</p> <p>Regulation 13(1) - Authority to give notice to an owner or occupier of land requiring the person to construct or repair a crossing.</p> <p>Regulation 13(2) - Authority to construct or repair a crossing where the person fails to comply with a notice requiring them to construct or repair the crossing and recover 50% of the cost of doing so as a debt due from the person.</p>
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996.
Power to Sub-Delegate	Local Government Act 1995: <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>

Power Sub-delegated to	General Manager Operations
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
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1.1.14 Private Works On, Over or Under Public Places

Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> Grant permission or refuse permission to construct a specified thing on, over, or under a specified public thoroughfare or public place that is local government property [reg. 17(3), ULP Reg]. Impose conditions on permission [reg. 17(5), ULP Reg].
Legislative Power	Local Government (Uniform Local Provisions) Regulations 1996: Regulation 17 - Private works on, over, or under public places.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Permission must comply with regulation 17(4), Local Government (Uniform Local Provisions) Regulations 1996.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	General Manager Operations
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
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1.1.15 Power to Write Off Debts	
Function Performed	The Chief Executive Officer is delegated authority to write off any amount of money, which is owed to the local government.
Legislative Power	Local Government Act 1995: Section 6.12(1) – Power to defer, grant discounts, waive or write off debts.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	<ul style="list-style-type: none"> • Maximum amount that can be written off for any one debtor account is \$20.00. • Compliance with any Council policy, including but not limited to Financial Hardship (Rates Relief) policy.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
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1.1.16 Legal Representation Costs for an Elected Member or Employee

Function Performed	The Chief Executive Officer is delegated authority to refuse or grant an application for payment of legal representation costs from the municipal fund where a delay would be detrimental to the legal rights of the applicant.
Legislative Power	<p>Local Government Act 1995:</p> <p>Section 6.7(2) – Money held in the municipal fund may be applied towards the performance of the functions and the exercise of the powers conferred on the local government by this Act or any other written law.</p> <p>Section 9.56 - Certain persons protected from liability for wrongdoing.</p>
Power Originally Assigned to	Local Government
Power to Delegate	<p>Local Government Act 1995:</p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
Power Delegated to	Chief Executive Officer
Conditions of Delegation	<ul style="list-style-type: none"> • Maximum amount of legal representation costs to be authorised by this delegation is \$10,000. • Compliance with any Council policy, including but not limited to Legal Representation – Costs Indemnification policy.
Power to Sub-Delegate	<p>Local Government Act 1995:</p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.

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1. Adopted 25 October 2017	5. Reviewed 25 October 2023
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1.1.17 Determine Application for Rates Exemption

Function Performed	The Chief Executive Officer is delegated authority to consider applications for rates exemption.
Legislative Power	Local Government Act 1995: Section 6.26(2)(g) - Ratable land for charitable purposes.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Compliance with any Council policy, including but not limited to Rating Exemption policy.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.

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1. Adopted 25 October 2017	5. Reviewed 25 October 2023
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1.1.18 Authorise Persons to Receive Complaints and Withdrawals of Complaints

Function Performed	The Chief Executive Officer is delegated authority to authorise one or more persons to receive complaints and withdrawals of complaints under Division 3 of the Model Code of Conduct.
Legislative Power	Local Government (Model Code of Conduct) Regulations 2021: Clause 11(3) of the Model Code of Conduct, Schedule 1.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Not applicable.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.

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1. Adopted 25 October 2017	5. Reviewed 25 October 2023
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4. Reviewed 29 June 2022	

1.1.19 Appointment of Acting CEO	
Function Performed	The Chief Executive Officer is delegated authority to appoint an employee as Acting Chief Executive Officer.
Legislative Power	Local Government Act 1995: Section 5.36(1)(a) & (b) – A local government is to employ a person to be the Chief Executive Officer of local government and such other persons as the council believes are necessary to enable the functions of the local government and the functions of the council to be performed.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	The exercise of delegated power must comply with Policy 3.2 Appointment of Acting CEO.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
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2 Building Act 2011 Delegations

2.1 Delegations to CEO

2.1.1 Grant or Refuse a Building Permit	
Function Performed	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> 1. Require an applicant to provide any documentation or information required to determine a building permit application [section 18(1)] 2. Grant or refuse to grant a building permit [section 20(1),(2) and section 22]. 3. Impose, vary or revoke conditions on a building permit [section 27(1),(3)]. 4. Determine an application to extend time during which a building permit has effect [regulation 23]. 5. Impose any condition on the building permit extension that could have been imposed under section 27 [regulation 24(2)]. 6. Approve, or refuse to approve, an application for a new responsible person for a building permit [regulation 26].
Legislative Power	<p>Building Act 2011:</p> <p>Section 18 - Further information.</p> <p>Section 20 - Grant of building permit.</p> <p>Section 22 - Further grounds for not granting an application.</p> <p>Section 27(1), (3) - Impose conditions on permit.</p> <p>Building Regulations 2012:</p> <p>Regulation 23 - Application to extend time during which permit has effect (section 32).</p> <p>Regulation 24 - Extension of time during which permit has effect (section 32(3)).</p> <p>Regulation 26 - Approval of new responsible person (section 35(c)).</p>
Power Originally Assigned to	Permit Authority (Local Government)
Power to Delegate	<p>Building Act 2011:</p> <p>Section 127 - Delegation: special permit authorities and local governments.</p>
Power Delegated to	Chief Executive Officer

Conditions of Delegation	Not applicable.
Power to Sub-Delegate	Building Act 2011: Section 127(6A) - Delegation: special permit authorities and local governments (powers of sub-delegation limited to Chief Executive Officer).
Power Sub-delegated to	Environmental Health & Building Surveyor
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
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2.1.2 Grant or Refuse a Demolition Permit	
Function Performed	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> 1. Require an applicant to provide any documentation or information required to determine a demolition permit application [section 18(1)]. 2. Grant a demolition permit [section 21(1)]. 3. Refuse a demolition permit [section 21(2)]. 4. Impose, vary or revoke conditions on a demolition permit [section 27(1)] 5. Determine an application to extend time during which a demolition permit has effect [regulation 23] 6. Approve, or refuse to approve, an application for a new responsible person for a demolition permit [regulation 26]
Legislative Power	<p>Building Act 2011:</p> <p>Section 18 - Further information.</p> <p>Section 21 - Grant of demolition permit.</p> <p>Section 22 - Further grounds for not granting an application.</p> <p>Section 27(1), (3) - Impose conditions on permit.</p> <p>Building Regulations 2012:</p> <p>Regulation 23 - Application to extend time during which permit has effect (section 32).</p> <p>Regulation 24 - Extension of time during which permit has effect (section 32(3)).</p> <p>Regulation 26 - Approval of new responsible person (section 35(c)).</p>
Power Originally Assigned to	Permit Authority (Local Government)
Power to Delegate	<p>Building Act 2011:</p> <p>Section 127 - Delegation: special permit authorities and local governments.</p>
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Not applicable.
Power to Sub-Delegate	<p>Building Act 2011:</p> <p>Section 127(6A) - Delegation: special permit authorities and local governments (powers of sub-delegation limited to Chief Executive Officer).</p>
Power Sub-delegated to	Environmental Health & Building Surveyor

Conditions of Sub-delegation	Not applicable.	
DELEGATION ADMINISTRATION		
1. Adopted 25 October 2017	5. Reviewed 25 October 2023	
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2.1.3 Grant of Occupancy Permit or Building Approval Certificate

Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> 1. Require an applicant to provide any documentation or information required in order to determine an application [s.55]. 2. Grant, refuse to grant or to modify an occupancy permit or building approval certificate [s.58]. 3. Impose, add, vary or revoke conditions on an occupancy permit or building approval certificate [s.62(1) and (3)]. 4. Extend, or refuse to extend, the period in which an occupancy permit or modification or building approval certificate has effect [s.65(4) and r.40].
Legislative Power	<p>Building Act 2011:</p> <p>Section 55 - Further information.</p> <p>Section 58 - Grant of occupancy permit, building approval certificate.</p> <p>Section 62(1) and (3) - Conditions imposed by permit authority.</p> <p>Section 65(4) - Extension of period of duration.</p> <p>Building Regulations 2012:</p> <p>Regulation 40 - Extension of period of duration of time limited occupancy permit or building approval certificate (section 65).</p>
Power Originally Assigned to	Permit Authority (Local Government)
Power to Delegate	<p>Building Act 2011:</p> <p>Section 127 - Delegation: special permit authorities and local governments.</p>
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Form and content of occupancy permit and building approval certificate is to comply with section 61 of the Building Act 2011.
Power to Sub-Delegate	<p>Building Act 2011:</p> <p>Section 127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO).</p>
Power Sub-delegated to	Environmental Health & Building Surveyor
Conditions of Sub-delegation	Not applicable.

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2.1.4 Building Orders

<p>Function Performed</p>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> 1. Make Building Orders in relation to: <ol style="list-style-type: none"> a. Building work b. Demolition work c. An existing building or incidental structure [s.110(1)] 2. Give notice of a proposed building order and consider submissions received in response [s.111(1)] 3. Revoke a building order [s.117] 4. If there is non-compliance with a building order, cause an authorised person to: <ol style="list-style-type: none"> a. take any action specified in the order ; or b. commence or complete any work specified in the order; or c. if any specified action was required by the order to cease, to take such steps as are reasonable to cause the action to cease. [s.118(2)] 5. Take court action to recover as a debt, reasonable costs and expense incurred in doing anything in regard to non-compliance with a building order. [s.118(3)] 6. Initiate a prosecution for non-compliance with a building order [s.133(1)]
<p>Legislative Power</p>	<p>Building Act 2011:</p> <p>Section 110(1) - A permit authority may make a building order.</p> <p>Section 111(1) - Notice of proposed building order other than building order (emergency).</p> <p>Section 117(1) - Revoke a building order.</p> <p>Section 118(2) and (3) - Permit authority may give effect to building order if non-compliance.</p> <p>Section 133(1) - A permit authority may commence a prosecution for an offence against this Act.</p>
<p>Power Originally Assigned to</p>	<p>Permit Authority (Local Government)</p>
<p>Power to Delegate</p>	<p>Building Act 2011:</p> <p>Section 127 - Delegation: special permit authorities and local governments.</p>
<p>Power Delegated to</p>	<p>Chief Executive Officer</p>

Conditions of Delegation	Approval of the use of a battery powered smoke alarm to be granted only in accordance with regulation 61(1) of the Building Regulations 2012; and Council Policy DS 3.5 Dwelling Smoke Detectors.
Power to Sub-Delegate	Building Act 2011: Section 127(6A) - Delegation: special permit authorities and local governments (powers of sub-delegation limited to Chief Executive Officer).
Power Sub-delegated to	Environmental Health & Building Surveyor
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
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2.1.5 Grant or Refuse Approval of Battery Powered Smoke Alarms	
Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> 1. Approve of the use, in a dwelling or part of a dwelling, of a battery powered smoke alarm [r. 61(1)] 2. Approve of the use, in a dwelling or part of a dwelling, of a battery powered smoke alarm where the alarm was installed before the approval is to be given (r. 61(2))
Legislative Power	Building Regulations 2012: Regulation 61(1) - Local government approval of battery powered smoke alarms. Regulation 61(2) - Approval of battery powered smoke alarms where the alarm was installed before the approval is to be given.
Power Originally Assigned to	Permit Authority (Local Government)
Power to Delegate	Building Act 2011: Section 127 - Delegation: special permit authorities and local governments.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Approval of the use of a battery powered smoke alarm to be granted only in accordance with regulation 61(1) of the Building Regulations 2012; and Council Policy DS 3.5 Dwelling Smoke Detectors.
Power to Sub-Delegate	Building Act 2011: Section 127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO).
Power Sub-delegated to	Environmental Health & Building Surveyor
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
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3. Reviewed 28 April 2021	7. Reviewed 28 May 2025
4. Reviewed 29 June 2022	

3 Food Act 2008 Delegations

3.1 Delegations to CEO

3.1.1 Prohibition Orders	
Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> 1. Serve a prohibition order on the proprietor of a food business in accordance with s.65 of the Food Act 2008 [s.65(1)]. 2. Give a certificate of clearance, where inspection demonstrates compliance with a prohibition order and any relevant improvement notices [s.66]. 3. Give written notice to proprietor of a food business on whom a prohibition order has been served of the decision not to give a certificate of clearance after an inspection [s.67(4)].
Legislative Power	Food Act 2008: Section 65(1) - Prohibition orders Section 66 - Certificate of clearance to be given in certain circumstances. Section 67(4) - Request for re-inspection.
Power Originally Assigned to	Enforcement Agency (Local Government)
Power to Delegate	Food Act 2008: Section 118(2)(b) - Local government (enforcement agency) may delegate a function conferred on it. Section 118 (3) - Delegation subject to conditions [s119] and guidelines adopted [s120].
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Not applicable.
Power to Sub-Delegate	Food Act 2008: Section 118(4) Sub-delegation only permissible if expressly provided in regulations. Food Regulations 2009 do not provide for sub-delegation.
Power Sub-delegated to	Not applicable.
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	

1. Adopted 25 October 2017	5. Reviewed 25 October 2023
2. Reviewed 24 June 2020	6. Reviewed 30 November 2024
3. Reviewed 28 April 2021	7. Reviewed 28 May 2025
4. Reviewed 29 June 2022	

3.1.2 Registration of Food Businesses	
Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> 1. Consider applications and determine registration of a food business and grant the application with or without conditions or refuse the registration [s.110(1) and (5)]. 2. Vary the conditions of registration or cancel the registration of a food business [s.112].
Legislative Power	Food Act 2008: Section 110(1) and (5) - Registration of food business. Section 112 - Variation of conditions or cancellation of registration of food businesses.
Power Originally Assigned to	Enforcement Agency (Local Government)
Power to Delegate	Food Act 2008: Section 118(2)(b) - Local government (enforcement agency) may delegate a function conferred on it. Section 118 (3) - Delegation subject to conditions [s119] and guidelines adopted [s120].
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Not applicable.
Power to Sub-Delegate	Food Act 2008: Section 118(4) Sub-delegation only permissible if expressly provided in regulations. Food Regulations 2009 do not provide for sub-delegation.
Power Sub-delegated to	Not applicable.
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
2. Reviewed 24 June 2020	6. Reviewed 30 November 2024
3. Reviewed 28 April 2021	7. Reviewed 28 May 2025
4. Reviewed 29 June 2022	

3.1.3 Appoint Authorised Officers and Designated Officers	
Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> 1. Appoint a person to be an authorised officer for the purposes of the Food Act 2008 [s. 122(1)]. 2. Designate authorised person to be a designated officer [s. 126(13)].
Legislative Power	Food Act 2008: Section 122 (1) - Appointment of authorised officers. Section 126 (13) - Enforcement agency may in writing designate authorised officers to be designated officers.
Power Originally Assigned to	Enforcement Agency (Local Government)
Power to Delegate	Food Act 2008: Section 118(2)(b) - Local government (enforcement agency) may delegate a function conferred on it. Section 118 (3) - Delegation subject to conditions [s119] and guidelines adopted [s120].
Power Delegated to	Chief Executive Officer
Conditions of Delegation	In accordance with section 118(3)(b) of the Food Act 2008, this delegation is subject to relevant Department of Health CEO Guidelines.
Power to Sub-Delegate	Food Act 2008: Section 118(4) Sub-delegation only permissible if expressly provided in regulations. Food Regulations 2009 do not provide for sub-delegation.
Power Sub-delegated to	Not applicable.
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	5. Reviewed 25 October 2023
2. Reviewed 24 June 2020	6. Reviewed 30 November 2024
3. Reviewed 28 April 2021	7. Reviewed 28 May 2025
4. Reviewed 29 June 2022	

WALGA Climate Change Advocacy Position

Consultation Paper

January 2026

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1. Introduction

Climate change, and related legislation, policy and action, have implications for many aspects of Local Governments' operations and services. More frequent and severe droughts, heatwaves, bushfires, extreme rainfall events and warming, rising sea levels are increasing the costs and complexity of delivering critical services, infrastructure and ensuring community wellbeing.

The impacts and implications of climate change and opportunities for action differ depending on a Local Government's location, size and capacity. For example, coastal Local Governments are managing erosion and inundation risks, urban Local Governments are seeking to mitigate the impact of prolonged periods of heat on the liveability and health of their communities and in regional areas, water availability, heat stress and the transition to renewable energy are key concerns.

WALGA's policy and advocacy on climate change is longstanding, with the Association's first Climate Change Policy Statement adopted in 2009. In 2018 a new [Climate Change Policy Statement](#) and advocacy position were endorsed by WALGA State Council following extensive sector consultation. The 2018 Advocacy Position states:

Local Government acknowledges:

- 1. The science is clear: Climate change is occurring and greenhouse gas emissions from human activities are the dominant cause.*
- 2. Climate change threatens human societies and the Earth's ecosystems.*
- 3. Urgent action is required to reduce emissions, and to adapt to the impacts from climate change that are now unavoidable.*
- 4. A failure to adequately address this climate change emergency places an unacceptable burden on future generations.*

Local Government is committed to addressing climate change.

Local Government is calling for:

- 1. Strong climate change action, leadership and coordination at all levels of government.*
- 2. Effective and adequately funded Commonwealth and State Government climate change policies and programs.*

July 2018 – 72.5/2018

Since the 2018 Advocacy Position was adopted there have been significant legislative, policy, technological and scientific changes, including:

- The national *Climate Change Act 2022* and the Western Australian Climate Change Bill 2023.
- The *Local Government Amendment Act 2023*, which expanded Western Australian Local Governments' general function to include planning for, and mitigating, the risks associated with climate change.

- The release of the Australian Government's [National Climate Risk Assessment](#) and [National Adaptation Plan](#) in 2025.
- Escalation of the transition to renewable energy, uptake of electric vehicles and energy efficiency standards under the National Construction Code.
- Climate science and projections ([international](#), [national](#) and [WA specific](#)) have also become clearer regarding the risks posed by climate change and the need for action to address the consequential impacts.

It is important that the WALGA climate change advocacy position is updated to reflect these changes and the consequent needs and priorities of Local Governments. An updated climate change advocacy position, which complements other WALGA advocacy positions, will provide a sound basis for WALGA's advocacy.

Following initial consultation, consideration by State Council in March 2025 and feedback from the Environment Policy Team, WALGA has developed a revised, draft Climate Change Advocacy Position for Local Government feedback:

1. *Local Government acknowledges the risks associated with, and is committed to, addressing climate change.*
2. *WALGA calls on the Australian and Western Australian Governments to:*
 - a. *Provide the necessary climate leadership, coordination and action to ensure an orderly transition to achieve emission reduction targets and address the impacts of climate change.*
 - b. *Provide dedicated funding, guidance and practical support to assist Local Governments to undertake emissions reduction and adaptation actions.*

WALGA is seeking Council endorsed feedback on the draft Climate Change Advocacy Position by **COB Friday, 1 May 2026**. Feedback can be provided to environment@walga.asn.au.

This Paper provides an overview of matters which were considered in the development of the updated draft Advocacy Position including the legislation and policy (Section 2), technological changes (Section 3), climate science information (Section 4), feedback from Local Government on their needs, activities and barriers in relation to climate change (Section 5), and WALGA advocacy (Section 6). Section 7 provides detail on the rationale for the draft Advocacy Position.

2. Legislation and Policy

Since WALGA's Climate Change Policy Statement was endorsed in 2018, there have been significant Australian and Western Australian legislative and policy changes, these are outlined in Table 1.

Table 1: Government climate legislation and policy

Document	Summary
Climate Change Legislation	
Climate Change Act 2022	<p>The Australian Government <i>Climate Change Act 2022</i> establishes a national framework for reducing greenhouse gas (GHG) emissions and enhancing climate resilience in Australia. It mandates setting emission reduction targets, annual reporting to Parliament and developing policies to support the transition to a low-carbon economy.</p> <p>Australia's Nationally Determined Contribution (NDC) under Article 4 of the Paris Agreement commits to reducing greenhouse gas emissions to 43% below 2005 levels by 2030.</p>
Annual Climate Change Statement 2025	<p>The Annual Climate Change Statement is a requirement under the <i>Climate Change Act 2022</i>. It provides an overview of the country's progress in reducing GHG emissions and enhancing climate resilience. The Statement includes updates on emission reduction targets, government initiatives and programs supporting the transition to a low-carbon economy. The Statement also identifies additional areas for further action.</p>
WA Climate Change Bil 2023	<p>The WA Climate Change Bill was introduced to Parliament in November 2023. The Bill sought to commit to net zero GHG emissions by 2050 and an interim whole of WA Government 2030 reduction target of 80% below 2020 levels. It also focuses on adapting to climate change impacts through sectorial adaptation planning and ensuring transparent progress reporting to the community and Parliament.</p> <p>The Bill has not progressed. In May 2025 the Premier indicated that climate change legislation introduced in WA would need to be carefully considered, particularly in regard to net zero targets, as WA is captured by national net zero legislation.</p>

<p>Local Government Amendment Act 2023</p>	<p>Amendments made to the <i>Local Government Act 1995</i>, under the first tranche of changes in the <i>Local Government Amendment Act 2023</i>, expanded the requirements for Local Government in regard to their general functions to ensure good governance outcomes for their communities. Under Part 3 s3.1(1A) General Function, Local Governments are now required (change in bold):</p> <ul style="list-style-type: none"> a. <i>to promote the economic, social and environmental sustainability of the district; and</i> b. to plan for, and to plan for mitigating, risks associated with climate change; and c. <i>in making decisions, to consider potential long-term consequences and impacts on future generations.</i> <p>These legislative changes were made without any sustainable investment model, or tools, to support the new responsibility.</p>
<p>State Public Health Plan 2025 - 2030</p>	<p>Under Stage 5 of the <i>Public Health Act 2016</i>, which commenced in June 2024, Local Governments are required to prepare and publish local public health plans by 4 June 2026 that consider the State Public Health Plan objectives and priorities.</p> <p>The objectives for the State Public Health Plan include “Protect against public and environmental health risks, effectively manage emergencies, reduce impacts of disaster, and lessen the health impacts of climate change”.</p>
<p>Climate Change Mitigation</p>	
<p>Paris Agreement (2022 update)</p>	<p>The Paris Agreement, under the United Nations Framework Convention on Climate Change, aims to limit global warming to 1.5°C by the end of this Century, requires a 43% cut in global GHG emissions by 2030.</p>
<p>6th Intergovernmental Panel on Climate Change (IPCC) Report (2023)</p>	<p>The 6th IPCC Report summarises the state of knowledge of climate change, its widespread impacts and risks, and climate change mitigation and adaptation.</p>
<p>United Nations Climate Change Conference (COP 28) 2023</p>	<p>The COP 28 Agreement calls for a tripling of renewable energy capacity and doubling of energy efficiency improvements by 2030.</p>

<p>Net Zero Plan 2025</p>	<p>The Australian Government's Net Zero Plan guides Australia's transition to the legislated target of net zero emissions by 2050, covering all major parts of the economy and is consistent with international and domestic targets.</p> <p>The Plan sets out Government priorities, establishes policies and measures to reduce emissions and support ongoing and new investment in low emissions and renewable activities. The Plan is supported by Treasury Modelling on the impact of the transition.</p>
<p>Western Australian Climate Change Policy 2020</p>	<p>The Western Australian Climate Change Policy outlines the State Government's plan for a climate-resilient future. It highlights actions to be taken in collaboration with all sectors of the economy to achieve net zero emissions by 2050.</p> <p>Key programs include:</p> <ul style="list-style-type: none"> • Low carbon transition • Clean Energy Future Fund • Electric Vehicle (EV) Strategy • Building WA's climate resilient future • Sectoral Emissions Reduction Strategy (SERS).
<p>Climate Change Adaptation</p>	
<p>National Climate Resilience and Adaptation Strategy 2021-2025</p>	<p>The National Climate Resilience and Adaptation Strategy 2021-2025 outlines how the Australian Government will fulfil its 2012 COAG Roles and Responsibilities through three objectives for effective adaptation across Australia:</p> <ol style="list-style-type: none"> 1. Drive investment and action through collaboration 2. Improve climate information and services 3. Assess progress and improve over time.
<p>National Climate Risk Assessment (NCRA) 2025</p>	<p>The NCRA is the first comprehensive evaluation of how climate change will impact key systems and regions across Australia and provides a solid evidence base for coordinated adaptation planning. The assessment identified 63 nationally significant risks with a more detailed analysis of 10 priority hazards.</p>
<p>National Adaptation Plan 2025</p>	<p>The Plan builds on the National Climate Resilience and Adaptation Strategy and forms Australia's new framework for preparing for and responding to climate change impacts. The Plan represents the 'prioritise and plan' steps in the adaptation cycle, following the 'understand and assess' steps outlined in the NCRA.</p>

Council of Australian Governments (COAG) Roles and Responsibilities for Climate Change Adaptation in Australia	<p>The Council of Australian Governments (previously COAG, now known as National Cabinet) defined roles and responsibilities for managing climate risk and adaptation across all levels of government. This highlighted that all levels of government play a significant role in climate change adaptation and risk management. Whilst this was agreed to in 2012, it is still referred to in national and state climate adaptation policy.</p>
Western Australian Climate Adaptation Strategy 2023	<p>Sets out directions to support climate adaptation in WA:</p> <ol style="list-style-type: none"> 1. Produce and communicate credible climate information and resources 2. Build public sector climate capability and strengthen accountability 3. Enhance sector-wide and community partnerships 4. Empower and support the climate resilience of Aboriginal people.
<p>Australian Local Government Association (ALGA) Policy and Advocacy</p>	
Advocacy	<p>ALGA has positions on both Climate Adaptation and Emissions Reduction and calls for a range of funding Programs and support for Local Government.</p>
Adapting Together – Local Government Leadership in a Changing Climate Report 2025	<p>The Report uses more than 200 examples of Local Governments showing leadership and taking action to address climate impacts, and five case studies to model the national value of Local Government climate adaptation.</p>

3. Technology

Technological changes most relevant to Local Government include the transition to renewable energy, uptake of electric vehicles and changes to energy efficiency standards under the National Construction Code.

In line with legislated net zero targets, the [Australian Government](#) is also targeting 82% renewable energy in the country's electricity grids by 2030. It is essential that the energy transition currently underway delivers economic opportunities, ensures reliable and affordable electricity and benefits for the local community. In 2024 WALGA developed a suite of advocacy positions (see Section 6) related to the renewable energy transition, forming the basis of WALGA's advocacy on behalf of the sector on this issue.

4. Climate Change projections and economic impact

Analysis of [historic trends](#) indicates Western Australia is already experiencing the impacts of climate change:

- Western Australia has warmed since 1910, with an average temperature increase of 1.3 °C.
- Since 1900, rainfall has increased over most of Western Australia, apart from the far west and southwest where it has declined; the decline in southwest Western Australia has been larger than anywhere else in Australia.
- The number of days with dangerous weather conditions for bushfires increased in nearly all locations.

In 2025, the Australian Climate Service released the first [National Climate Risk Assessment](#) (NCRA) in conjunction with the Bureau of Meteorology, CSIRO, the Australian Bureau of Statistics and Geoscience Australia, which provides an important evidence base on climate risks across Australia. The NCRA assembles data and analysis in a nationally consistent way to be used by Government and community to inform adaptation at a national, regional and local level. It identifies and assesses the impact of 10 priority hazards, over four time horizons, under emissions scenarios of 1.5°C, 2°C and 3°C for 11 geographic regions (including Western Australia north and south). The NCRA also considers the key risks to various systems, including communities in urban, regional and remote areas, primary industries and food, health and social support and the natural environment.

The most up to date projections of WA's climate up to 2100 are being produced by the Western Australian Department of Water and Environmental Regulation (DWER) as part of the State Government's [Climate Science Initiative \(CSI\)](#). The CSI is intended to provide a better understanding of climate change at a local level by producing climate projections at smaller scales (20 km and 4 km resolution). At these scales, regional influences like topography, land use and coastlines can be better understood, as well as extreme events like storms.

Statewide temperature and rainfall climate projections have been produced for the whole of WA at a grid resolution of 20 km up to 2099 under low and high emissions scenarios. Projections at a grid scale of 4 km are anticipated to be available for the South West in early 2026 and for the North West, covering the Pilbara and Kimberly regions, in late 2026.

There is significant [evidence](#) identifying the negative impact on the economy from increasing climate change risks and hazards ([Productivity Commission Inquiry](#)) with [infrastructure and agricultural](#) sectors likely to face some of the most significant challenges. The [Insurance Council of Australia](#), reports that the cost of extreme weather events has resulted in payments to policy holders impacted by extreme weather events rising from an average of \$2.1 billion p.a. in real terms over the last 30 years to an average

of \$4.5 billion p.a. over the last five years. [Deloitte Access Economics](#) (2022), estimate that climate change will cost the nation up to \$1 trillion by 2050 and that \$380 billion of these costs could be avoided if immediate action is taken to reduce emissions and adapt.

5. Local Government activities and barriers

Reflecting the requirements of the *Local Government Act 1995*, as of July 2025, 79 Local Government's Strategic Community Plans make specific reference to climate change, with a further 40 mentioning sustainability more broadly. Of these, 50 have targeted climate change plans or strategies.

Figure 1 identifies metrics relating to Local Governments' climate change related commitments and activities.

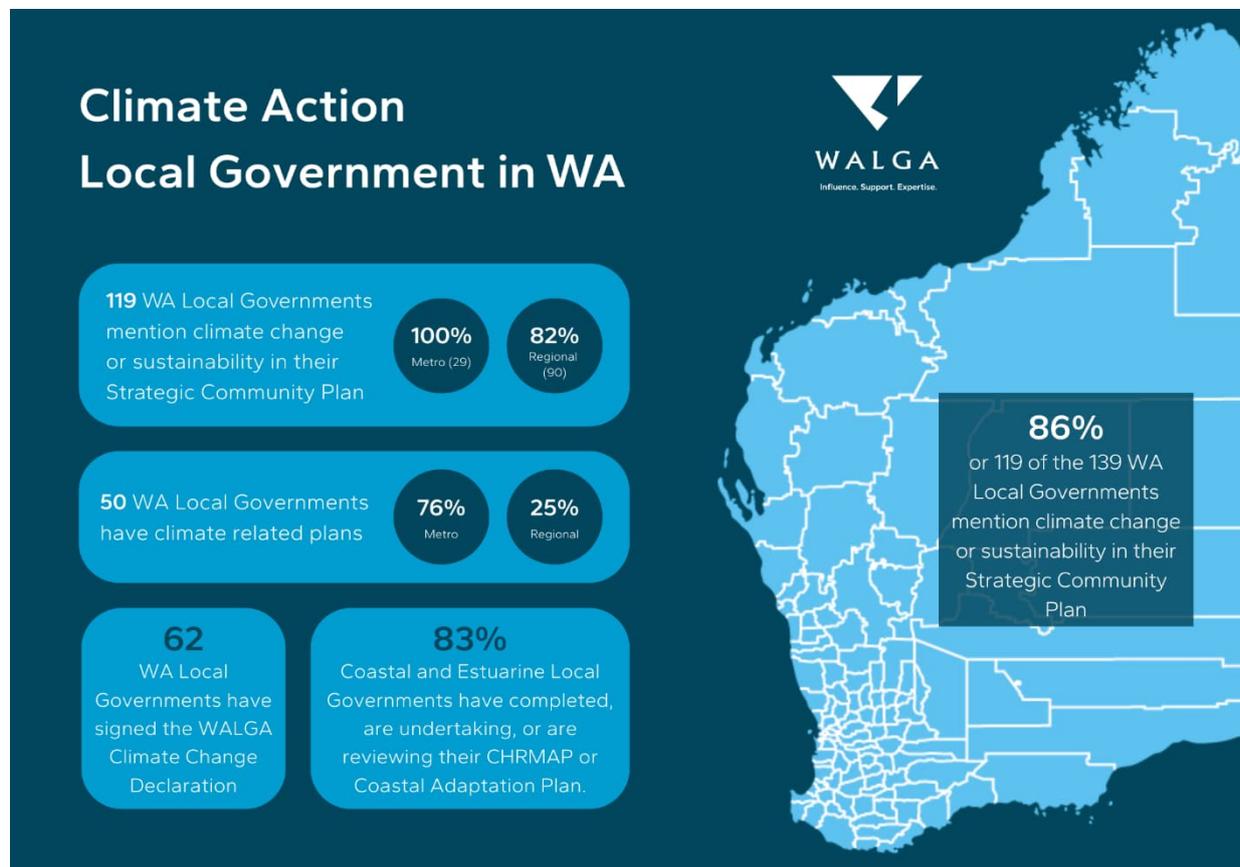


Figure 1: Local Government Climate Change commitments and activities

WALGA has undertaken a regular Climate Change Survey of Local Governments since the 2018 position was adopted, with surveys undertaken in 2020, 2022 and 2024 (see Table 2).

Table 2: Snapshot of WALGA climate change survey responses

<i>Year</i>	<i>Metropolitan (no. and % of respondents)</i>	<i>Regional (no. and % of respondents)</i>	<i>Total Respondents</i>
2020	29 (79.1%)	110 (79.1%)	139
2022	16 (32.6%)	33 (67.3%)	49
2024	27 (31.3%)	59 (68.6%)	86

These surveys consistently identify the main barriers to undertaking emissions reduction and adaptation actions for Local Government as **limited capacity, expertise, funding and support**. These issues are particularly significant for smaller, regional Local Governments, whose assets and communities are more vulnerable to the [impacts of climate change](#), such as extreme weather events.

Findings from the 2024 climate change survey reinforced that these issues remain the main barriers for Local Governments and are compounded by the many **competing priorities** within Local Governments. Survey respondents understood requirements for Local Government to incorporate climate change considerations into their operational planning, however reported limited knowledge or resources to undertake change. The Australian Local Government Climate Review identified that this is a critical issue for the sector in relation to emergency management. When emergency events occur, [Local Governments](#) have the most significant and immediate burden of managing the consequences compared to other levels of Government (Figure 2).

Coastal erosion is an example of the inequitable cost burden placed on Local Government. The State Government has identified 55 coastal erosion 'hotspots' (15 metropolitan, 40 regional) and flagged an additional 31 locations (8 metropolitan and 23 regional) for future consideration. 23 Local Government areas have been recognised as requiring active management over the next 25 years.

Under State Planning Policy 2.6, Local Government is responsible for planning and addressing predicted erosion and inundation hazards, through the preparation of Coastal Hazard Risk Management and Adaptation Plans (CHRMAP). Through the CoastWA Program, the State Government has delivered funding and support to Local Governments to manage current impacts of coastal erosion and inundation and to plan and prepare for increased impacts in the future. However, the level of funding provided for the CoastWA Program is inadequate and is due to expire in 2025-26. Only \$33.5 million was allocated to the Program over five years to 2025-26, despite the State Government estimating in 2019 that the cost to manage the 55 hotspots was \$110 million over the same period – with more funding required over the medium to long-term.



Figure 2: Snapshot of 2024 WALGA Local Government Climate Change Data in relation to main barriers faced by Local Government in addressing climate change.

6. WALGA Advocacy

WALGA's 2025 [State Election Priorities](#) and [2026-27 State Budget Submission](#) advocates for State Government support and investment under Climate Resilience, Low Carbon and Disaster Ready themes including funding for emergency management, waste, water availability and infrastructure, coastal erosion and inundation, urban tree canopy and EV charging infrastructure.

WALGA has a suite of [Advocacy Positions](#) that relate to these priority areas and are supported by WALGA's current Climate Change Policy Position, including:

- Water Management (4.3)
- Urban Forest (4.5)
- Street Lighting (5.5)
- Vehicle Emissions (5.14)
- Renewable Energy (6.16, 6.17, 6.18)
- Building Act and Regulations (6.6)
- Coastal Planning (6.8)
- Emergency Management (8.1, 8.2, 8.11).

In 2021-23, WALGA secured State Government funding to deliver a [Regional Climate Alliance \(RCA\) Pilot Program](#), an initiative under the [Western Australian Climate Policy](#).

Modelled on successful programs in other jurisdictions, two groupings of Local Governments, the South Coast Alliance and Goldfields Voluntary Regional Organisation of Councils (GVROC), focused on accelerating climate action at the regional scale. WALGA continues to advocate to the State Government to implement a statewide program to assist to Local Governments, particularly in regional communities, and secure State Government investment in the management of climate risks.

Local Governments own energy use provides an opportunity for renewable energy and enhanced disaster resilience, with many Local Governments upgrading their assets and facilities with solar and battery storage capabilities. In April 2022, WALGA commenced an aggregated purchase arrangement on behalf of the sector to deliver both economic savings and emission reductions to participating Local Governments. It is estimated that the first three-year term of the contract collectively delivered cost savings of approximately \$34 million and sustainability benefits through carbon offsets. The second iteration of the project, involving 50 Local Governments, commenced in early 2025 has projected savings of \$34 million to participating members in addition to substantial renewable energy and sustainability co-benefits.

The uptake of electric vehicles has also gained momentum with the Australian and State Governments investing in charging infrastructure and implementing programs to encourage the adoption of electric vehicles. Many Local Governments have also been transitioning their fleets and installing corporate and public use charging infrastructure.

In 2024, after two years of project development, WALGA successfully secured \$4.51 million (\$3.51 million funding from the Australian Renewable Energy Agency (ARENA) and \$1 million from the State Government) to fund charging infrastructure and energy upgrades to support the transition to electric vehicles across 22 Local Governments. 105 charging stations were delivered under the project and participating Local Governments co-invested \$7.68 million to roll out more than 140 Electric Vehicles to replace petrol and diesel vehicles.

In May 2025, [changes](#) to the National Construction Code came into effect. These changes included a strong focus on energy efficiency of new builds and expanding requirements for commercial buildings to facilitate electric vehicle charging infrastructure, solar and battery storage.

Local Governments play a role in the compliance and uptake of these standards both with industry and their communities. To support this, WALGA developed a discussion paper in 2022 to explore the opportunities for Local Government in supporting the Trajectory for Low Energy Buildings. The Trajectory is a national plan to achieve net zero carbon and energy residential and commercial buildings and provides recommendations to improve energy efficiency in existing buildings. WALGA's State Council endorsed its support of the Trajectory in 2021.

WALGA also provides secretariat support to the Western Australian Local Government Climate and Sustainability Alliance (WASCA), a growing sector-led officer network with over 100 officers from 45 Local Governments seeking to share knowledge and build capacity across the sector in climate related activities.

7. Draft Advocacy Position

The current climate change [Advocacy Position](#) reflects the policy and legislative environment and lower level of political consensus regarding the science of climate change at that time.

Importantly, the Australian Government has legislated Australia's emissions reductions targets of 43 per cent below 2005 by 2030 and net zero by 2050, consistent with Australia's commitments under the Paris Agreement. The Western Australian Government has indicated that it is committed to achieving net zero emissions by 2050 in line with the national legislated target, although it has not committed to progressing with legislating this target.

Local Governments' general function under the *Local Government Act 1995* has also been expanded to include planning for, and mitigating, the risks associated with climate change.

Climate analysis and projections emphasise the need for action to adapt to the escalating impacts from climate change on Australia and Western Australia, including more frequent and severe disaster events, as well as more heatwaves and rising sea levels.

Taking these factors into consideration, along with the feedback provided by the sector regarding the need for dedicated funding and support for emissions reduction and adaptation, WALGA has developed the following revised, draft Climate Change Advocacy Position:

1. *Local Government acknowledges the risks associated with, and is committed to, addressing climate change.*
2. *WALGA calls on the Australian and Western Australian Governments to:*
 - a. *Provide the necessary climate leadership, coordination and action to ensure an orderly transition to achieve emission reduction targets and address the impacts of climate change.*
 - b. *Provide dedicated funding, guidance and practical support to assist Local Governments to undertake emissions reduction and adaptation actions.*

WALGA is seeking Council endorsed feedback on the draft Climate Change Advocacy Position by **COB Friday, 1 May 2026**. Feedback can be provided to environment@walga.asn.au.

20 January 2026

Via email: mail@ngaanyatjarraku.wa.gov.au

Cr Preston Thomas
Deputy President
Shire of Ngaanyatjarraku

Dear Cr Thomas,

2026 Aboriginal Elected Member Roundtable

I am writing to invite you to the Western Australian Local Government Association (WALGA) 2026 Aboriginal Elected Member Roundtable on **Tuesday, 17 March 2026**.

As the authoritative voice and trusted partner for Western Australian Local Government, WALGA uses its influence, support and expertise to deliver better outcomes for WA Local Governments and the communities they represent.

Aboriginal Elected Member Roundtable

First established in 2025, the Roundtable enables Aboriginal Elected Members from across the State to connect with each other, meet WALGA's Senior Leadership team and share their experiences and aspirations as Councillors. With several Aboriginal leaders newly elected and re-elected to Councils in the 2025 Local Government elections, the Roundtable will provide an exciting opportunity for ongoing network development, information sharing and partnership.

Date: Tuesday 17 March

Time: 1.30pm – 6.00pm (including sundowner reception)

Venue: Level 3 Member Hub - WALGA Office, 170 Railway Parade, West Leederville, 6007

WALGA will also provide information on our services and the diverse opportunities for professional development and sector leadership available.

While in-person attendance is encouraged, there is also the option to participate online.

To RSVP to the roundtable, simply complete your registration via the below link:

[2026 Aboriginal Engagement Forum - Elected Member Roundtable - Aboriginal Engagement Forum - Elected Member Roundtable](#)

Aboriginal Engagement Forum

WALGA's 2026 Aboriginal Engagement Forum, will be held the next day on, **Wednesday 18 March**, at the State Reception Centre, Kaarta Gar-Up (Kings Park). Since its inception in 2017, the Forum has provided an opportunity for the Local Government sector to come together and explore leading practice in Aboriginal engagement and reconciliation.

The 2026 Forum will focus on economic empowerment and representation of Aboriginal people across all aspects of Local Government, including employment and leadership pathways.

Registration for WALGA's 2026 Aboriginal Engagement Forum will open on Tuesday, 20 January 2026. Further information is available on the [WALGA website](#).

We would be delighted if you are able to attend either or both events. A program for the Roundtable will be provided closer to the event.

For further details or assistance, please contact Christina Colegate, Senior Policy Advisor, Community on (08) 9213 2523 or ccolegate@walga.asn.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'Karen Chappel', written in a cursive style.

Cr Karen Chappel AM JP
WALGA President

Code of Conduct for Council Members, Committee Members and Candidates

Reviewed – February 2026

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

Policy Purpose:

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

Division 1 — Preliminary provisions

1. Citation

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

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

2. Terms used

(1) In this code —

Act means the Local Government Act 1995;

candidate means a candidate for election as a council member;

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

publish includes to publish on a social media platform.

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

Division 2 — General principles

3. Overview of Division

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

4. Personal integrity

- (1) A council member, committee member or candidate should —
- (a) act with reasonable care and diligence; and
 - (b) act with honesty and integrity; and
 - (c) act lawfully; and
 - (d) identify and appropriately manage any conflict of interest; and
 - (e) avoid damage to the reputation of the local government.
- (2) A council member or committee member should —
- (a) act in accordance with the trust placed in council members and committee members; and
 - (b) participate in decision making in an honest, fair, impartial and timely manner; and
 - (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
 - (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
- (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

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

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

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

8. Personal integrity

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

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

(2) A council member or committee member —

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

9. Relationship with others

A council member, committee member or candidate —

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

10. Council or committee meetings

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

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

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

11. Complaint about alleged breach

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

(4) A complaint must be dealt with under clauses 12 to 15 unless –

(a) The complaint is referred to the Inspector in accordance with subclause (5); and

(b) The Inspector refers the complaint to be dealt with under Part 8A division 5 of the Local Government Act 1995

(5) If regulation 3A of the Local Government (Model Code of Conduct) Regulations 2021 applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.

(6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under regulation 6 of the Local Government (Local Government Inspector) Regulations 2025.

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

(See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.)

- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
- (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
- (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
- (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
- (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and

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

14. Withdrawal of complaint

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

14A Appointment of monitor

- (1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- (2) If the Inspector appoints a monitor —
 - (a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
 - (b) the local government must comply with the direction.

14B Performance of local government's functions under cl. 12 and 13

- (1) The local government's functions under clauses 12 and 13 must be performed by the council.
- (2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.
- (3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —
 - (a) a member of the council of any local government;
 - (b) a member of the governing body of any regional subsidiary;
 - (c) an employee of any local government or regional subsidiary;
 - (d) an employee of WALGA or the Local Government Professionals Australia (WA);

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(e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —

- (i) local governments;
- (ii) members of councils;
- (iii) employees of local governments.

(4) A resolution made under subclause (3) must include the following —

- (a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;
- (b) an explanation as to why the council is satisfied as referred to in paragraph (a);
- (c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.

(5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.
- (3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

Note for this clause:

See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

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Division 4 — Rules of conduct

Notes for this Division:

1. Under section 5.1058A.3(1) of the Act, a council member commits a minor conduct breach if the council member contravenes a rule of conduct. This Section 8A.3(2) of the Act extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.
2. A minor conduct breach is dealt with by a standards panel under section Part 8A Division 5.440 of the Act.

Under section 5.105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.

2.—— A minor breach is dealt with by a standards panel under section 5.110 of the Act.

16. Overview of Division

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

17. Misuse of local government resources

- (1) In this clause —

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

resources of a local government includes —

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

18. Securing personal advantage or disadvantaging others

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

19. Prohibition against involvement in administration

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

20. Relationship with local government employees

(1) In this clause —

local government employee means a person —

- (a) employed by a local government under section 5.36(1) of the Act; or
- (b) engaged by a local government under a contract for services.

(2) A council member or candidate must not —

- (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
- (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
- (c) act in an abusive or threatening manner towards a local government employee.

(3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

(4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —

- (a) make a statement that a local government employee is incompetent or dishonest; or
- (b) use an offensive or objectionable expression when referring to a local government employee.

(5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

(1) In this clause —

closed meeting

(a) means ~~a council or committee meeting, or a~~ part of a council or committee meeting, that is closed to members of the public under section 5.23(2) (3) or (4) of the Act; and

(b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23 (2) of the Act as in force before 1 January 2026;

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

document includes a part of a document;

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

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

22. Disclosure of interests

- (1) In this clause —

interest —

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

- (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

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

11.1 Operations Report –December 2025 – January 2026

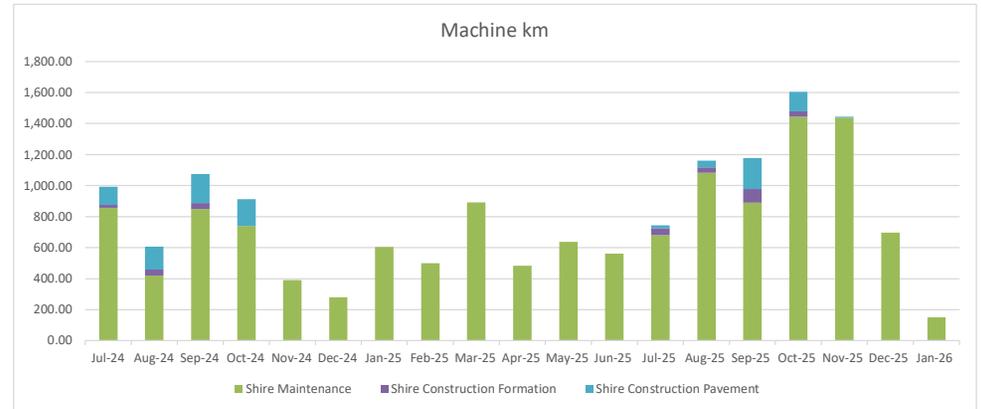
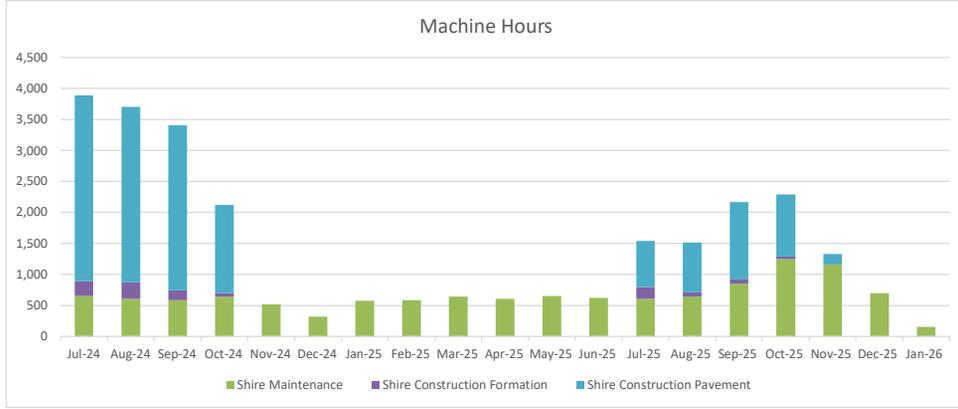
Status	Subject	Action Taken
Ongoing	Compliance	<p>Completed</p> <p>Test and tag:</p> <p>Action:</p>
Ongoing	Fleet and Vehicle Management	<p>Vehicles Serviced:</p> <p>Other:</p> <p>Action: Fleet utilisation being monitored and recorded to ensure all vehicles are serviced within manufactures recommended service intervals. Ad Hoc repairs to be undertaken as necessary.</p>
Motel	Property Maintenance	<p>General Building Maintenance</p> <p>Office:</p> <ul style="list-style-type: none"> • General office duties. • General yard maintenance. • Install tin barrier and backfill around electrical grate • Repair Water Leak <p>CRC Offices:</p> <ul style="list-style-type: none"> • Prepare offices for painting. • Whipper snip yard and surrounding area. • Paint office 2 and install furniture • Pain office 6 • Paint office 5 • Replace outside tap <p>Lot 152 Warburton</p> <ul style="list-style-type: none"> • Yard and garden maintenance • Repaired damage to gates • Replace shower head <p>Lot 154 Warburton</p> <ul style="list-style-type: none"> • Yard and garden Maintenance <p>Lot 97 Warburton</p> <ul style="list-style-type: none"> • Yard and Garden maintenance • Prep and commence painting Interior • Repair fence • Replace whirly birds <p>Lot 225 A & B</p> <ul style="list-style-type: none"> • Yard and Garden Maintenance <p>Lot 98</p> <ul style="list-style-type: none"> • Break in repair work • Repair gate

		<p>Lot 86 Wanarn</p> <ul style="list-style-type: none"> • Install brush seals to screen doors <p>Lot 104B</p> <ul style="list-style-type: none"> • Repair cabinets <p>Lot 11A Warakurna</p> <ul style="list-style-type: none"> • Replace shower head <p>Lot 11B Warakurna</p> <ul style="list-style-type: none"> • Replace shower head • Replace taps and faucet. <p>Lot 158</p> <ul style="list-style-type: none"> • Replace tap washer <p>Ongoing Work: Collect order from truck shed. Read electricity metres as scheduled</p> <p>Action: Operations team to continue to undertake yard and building maintenance as required.</p>
Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <ul style="list-style-type: none"> • Delivered 2 wheelie bins to block. • Wash and clean rubbish truck. <p>Non-Commercial waste collection scheduled every Saturday.</p> <p>Rubbish tip restructure, all waste is now disposed on the southern side of the tip face, all waste needs to be burned when delivered to assist with minimising waste carried by the wind and to eliminate food waste that attract dingoes.</p> <p>Action: Operations team to continue waste collection and disposal</p>

Shire of Ngaanyatjarraku

Road Maintenance & Construction Monthly Performance

Report Date: January 15 2026

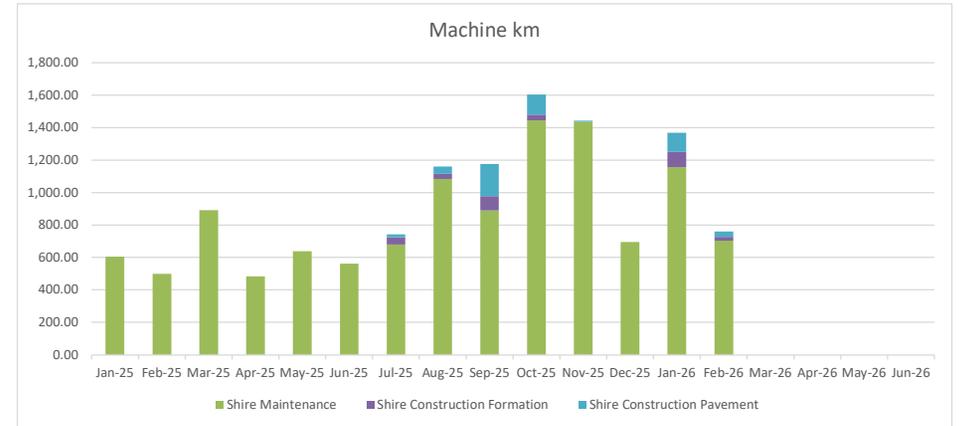
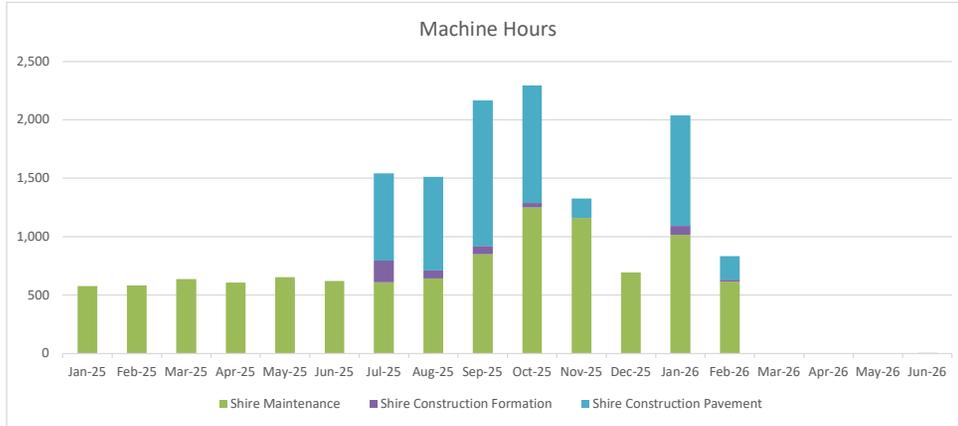


		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Total
Shire Maintenance	Hours	651	603	585	643	517	317	576	582	638	607	655	621	608	643	850	1,250	1,162	695	155	12,358
	Kilometres	856.50	419.00	847.50	739.07	389.84	281.12	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	695.65	151.00	13,593
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	695	155	27,324
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	695.65	151.00	14,908.54

Shire of Ngaanyatjarraku

Road Maintenance & Construction Monthly Performance

Report Date: February 23 2026



		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	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total
Shire Maintenance	Hours	576	582	638	607	655	621	608	643	850	1,250	1,162	695	1,016	615	0	0	0	3	10,521
	Kilometres	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	695.65	1,156.00	704.50	0.00	0.00	0.00	0.00	11,770
Shire Construction Formation	Hours	0	0	0	0	0	0	187	68	70	38	0	0	77	17	0	0	0	0	457
	Kilometres	0.00	0.00	0.00	0.00	0.00	0.00	45.70	32.72	88.00	35.00	0.00	0.00	95.33	21.80	0.00	0.00	0.00	0.00	319
Shire Construction Pavement	Hours	0	0	0	0	0	0	748	802	1,247	1,006	165	0	946	203	0	0	0	0	5,117
	Kilometres	0.00	0.00	0.00	0.00	0.00	0.00	17.70	43.84	198.00	124.00	6.00	0.00	116.53	32.70	0.00	0.00	0.00	0.00	539
Total Hours		576	582	638	607	655	621	1,543	1,513	2,167	2,294	1,327	695	2,039	835	0	0	0	3	16,095
Total km		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	695.65	1,367.86	759.00	0.00	0.00	0.00	0.00	12,627.22

List of Payments December 2025

Chq/EFT	Date	Name	Description	Amount	Amount
20251129-1-1-4524	29/11/2025	Toolmart	M18 IMPACT WRENCH HI-TORQUE 1/2in DR FUEL BL GEN4	2,591.00	
EFT6204	01/12/2025	ARB Midland	Toyota LC300 & Hilux 4x4 DSL - Supply and fit parts		-43,902.10
114995	01/12/2025	ARB Midland	Vehicle fit out - Roof Rack, compressors, etc.	2,661.00	
114996	01/12/2025	ARB Midland	Vehicle fit out - Roof Rack, compressors, etc.	2,827.00	
114997	01/12/2025	ARB Midland	Vehicle fit out - Roof Rack, compressors, etc.	14,887.70	
114998	01/12/2025	ARB Midland	Vehicle fit out - Roof Rack, compressors, etc.	20,533.90	
114999	01/12/2025	ARB Midland	Vehicle fit out - Roof Rack, compressors, etc.	2,992.50	
EFT6205	01/12/2025	Zeroz Pty Ltd	Purchase of Mega Crem 2 group coffee machine & On Demand Grinder		-9,760.48
120449	01/12/2025	Zeroz Pty Ltd	Coffee machine for Kapi Café	8,149.90	
120450	01/12/2025	Zeroz Pty Ltd	Coffee machine & café supplies, receipes, etc.	1,610.58	
EFT6206	04/12/2025	Tourism Council Western Australia Ltd	2026 Membership - Visitor Centre		-605.00
R-01226-237	10/11/2025	Tourism Council Western Australia Ltd	2026 Membership - Visitor Centre	605.00	
EFT6207	04/12/2025	WARBURTON ROADHOUSE	Clearing of historical discrepancy with Warburton Roadhouse		-19,584.01
HISTORICAL DISCREPENCY	04/12/2025	WARBURTON ROADHOUSE	Clearing of historical discrepancy with Warburton Roadhouse	19,584.01	
EFT6208	04/12/2025	Focus Networks	QU8826G - USB-C Charger for SNUWBN-ALPT13		-88.00
INV-11647G	02/12/2025	Focus Networks	QU8826G - USB-C Charger for SNUWBN-ALPT13	88.00	
EFT6209	04/12/2025	Ingot Hotel	Accomodation - Ingot Hotel for staff WHS training - 5 nights total - 30 November to 3 December (3), 4 December to 6 December (2) - All staff for WALGA Training Perth		-2,080.00
14420	23/11/2025	Ingot Hotel	Hotel cost for WALGA Training	160.00	
14421	23/11/2025	Ingot Hotel	Hotel cost for WALGA Training	160.00	
14745	03/12/2025	Ingot Hotel	Hotel cost for WALGA Training	320.00	
14738	03/12/2025	Ingot Hotel	Hotel cost for WALGA Training	480.00	
14754	03/12/2025	Ingot Hotel	Hotel cost for WALGA Training	320.00	
14736	03/12/2025	Ingot Hotel	Hotel cost for WALGA Training	480.00	
14737	03/12/2025	Ingot Hotel	Hotel cost for WALGA Training	160.00	
EFT6210	04/12/2025	MCLEODS LAWYERS PTY LTD	Employment related matter - Legal advice		-3,241.59
51365	27/11/2025	MCLEODS LAWYERS PTY LTD	Employment related matter - Legal advice	3,241.59	
EFT6211	04/12/2025	MAJOR MOTORS PTY LTD	Supply and deliver to Nats at welshpool 1 clutch kit for ISUZU NPR VIN# JAANPR75HF7109211.		-510.70
1767604	06/08/2025	MAJOR MOTORS PTY LTD	Supply and deliver to Nats at welshpool 1 clutch kit for ISUZU NPR VIN# JAANPR75HF7109211.	510.70	
EFT6212	04/12/2025	Mirlirtjarra Arts	Various paintings for resale		-1,400.00
#002	21/11/2025	Mirlirtjarra Arts	Various paintings for resale	1,400.00	
EFT6213	04/12/2025	Welshpool Tyre Service	Toyota GXL alloy rim and Cooper tyre x2 for 2023 300 series Landcruiser GXL. - \$1,150 each		-1,150.00
152813	01/12/2025	Welshpool Tyre Service	Toyota GXL alloy rim and Cooper tyre x2 for 2023 300 series Landcruiser GXL. - \$1,150 each	1,150.00	

EFT6214	04/12/2025 LIZO Pty Ltd Trading as Stihl Shop Osborne Park	1 x STIBA06 011 5900 BGA 250 BATTERY BLOWER 1 x STIFA03 200 000 FSA 200 BATTERY TRIMMER 1 x STAEA04 430 5705 BATTERY CHARGER AL500 RAPID 2 x STIEA01 400 6505 AP500 S BATTERY (337Wh 9.4Ah 1 x Free battery per quote		-2,778.80
85592 #4	11/11/2025 LIZO Pty Ltd Trading as Stihl Shop Osborne Park	1 x STIBA06 011 5900 BGA 250 BATTERY BLOWER 1 x STIFA03 200 000 FSA 200 BATTERY TRIMMER 1 x STAEA04 430 5705 BATTERY CHARGER AL500 RAPID 2 x STIEA01 400 6505 AP500 S BATTERY (337Wh 9.4Ah 1 x Free battery per quote	2,778.80	
EFT6215	04/12/2025 Logic Health	Pre employment medical screening - No show - less than 24 hrs notice - Fee charged.		-434.50
LH152210	25/11/2025 Logic Health	Pre employment medical screening - No show - less than 24 hrs notice - Fee charged.	434.50	
EFT6216	04/12/2025 CORE BUSINESS AUSTRALIA	EHO Professional Placement 3 months - one week per month onsite - sustenance allowance		-9,966.67
INV-1578 J1259	30/11/2025 CORE BUSINESS AUSTRALIA	EHO Professional Placement 3 months - one week per month onsite - sustenance allowance	2,904.00	
INV-1579	30/11/2025 CORE BUSINESS AUSTRALIA	EHO Professional Placement 3 months - one week per month onsite - sustenance allowance	7,062.67	
EFT6217	04/12/2025 thinkproject Australia Pty Ltd	Thinkproject DIGITAL ASSET REGISTER Asset Owner, Enterprise Annual License, All Asset Classes, Support and Maintenance Fee for the period 01 Jul 2025 to 30 Jun 2026.		-10,312.96
CN-0761	04/12/2025 thinkproject Australia Pty Ltd	Credit note - Opted out of Service already invoiced for		-1,963.81
RSL-22103	01/07/2025 thinkproject Australia Pty Ltd	Thinkproject DIGITAL ASSET REGISTER Asset Owner, Enterprise Annual License, All Asset Classes, Support and Maintenance Fee for the period 01 Jul 2025 to 30 Jun 2026.	12,276.77	
EFT6218	09/12/2025 BREAKAWAY C-/ KEY FACTORS	Grader 1 0541 & Grader 2 0594 27/11/25 - 2/12/25		-92,716.13
0003076	02/12/2025 BREAKAWAY C-/ KEY FACTORS	Maintenance Crew - AAR0003	41,172.25	
0003077	02/12/2025 BREAKAWAY C-/ KEY FACTORS	Shire Crew - AAR0014	6,914.42	
0003078	02/12/2025 BREAKAWAY C-/ KEY FACTORS	Shire Crew - AAR0015	41,486.54	
0003079	02/12/2025 BREAKAWAY C-/ KEY FACTORS	Maintenance Crew - OSETHRUS	3,142.92	
EFT6219	09/12/2025 Phillip O'Loughlin	Reimbursement fuel , tyre - delivery to action.		-1,443.26
REIMB6DEC2025	06/12/2025 Phillip O'Loughlin	Reimbursement fuel , tyre - delivery to action.	1,443.26	
EFT6220	09/12/2025 Accredited Building Surveying & Construction Services Pty Ltd	For work on Building inspections on ad hoc basis.		-350.00
6331-6-11	05/12/2025 Accredited Building Surveying & Construction Services Pty Ltd	For work on Building inspections on ad hoc basis.	350.00	
EFT6221	09/12/2025 OUTBACK HIGHWAY DEVELOPMENT COUNCIL INC.	Collabforge Action Plan and Blueprint Project Finalisation - Council endorsed Nov 25 meeting		-3,500.00
INV-0184	04/12/2025 OUTBACK HIGHWAY DEVELOPMENT COUNCIL INC.	Collabforge Action Plan and Blueprint Project Finalisation - Council endorsed Nov 25 meeting	3,500.00	
EFT6230	12/12/2025 NATS (Ngaanyatjarra Agency & Transport Services)	TRANSPORT (FREIGHT ONLY)		-512.59

P74237SN	28/11/2025 NATS (Ngaanyatjarra Agency & Transport Services)	TRANSPORT (FREIGHT ONLY)	332.64	
P74240SN	28/11/2025 NATS (Ngaanyatjarra Agency & Transport Services)	Bucket hat and Safety boots	270.04	
P74240SN	28/11/2025 NATS (Ngaanyatjarra Agency & Transport Services)	Credit note - Item invoiced for not delivered	-90.09	
EFT6231	12/12/2025 Ingot Hotel	Accommodation 4th and 5th December - D Mosel		-320.00
14834	05/12/2025 Ingot Hotel	Accommodation 4th and 5th December - D Mosel	320.00	
EFT6232	12/12/2025 BREAKAWAY C-/ KEY FACTORS	Shire crew - WK 3/12/2025 - 8/12/2025		-87,373.18
0003081	09/12/2025 BREAKAWAY C-/ KEY FACTORS	Maintenance - Wk 7/12/2025 - 9/12/2025	12,257.39	
0003082	09/12/2025 BREAKAWAY C-/ KEY FACTORS	Shire Crew - WK 8/12/25	5,028.67	
0003083	09/12/2025 BREAKAWAY C-/ KEY FACTORS	Maintenance - WK 3/12/2025 - 9/12/2025	28,600.57	
0003084	09/12/2025 BREAKAWAY C-/ KEY FACTORS	Maintenance - WK 9/12/25	2,514.34	
0003085	09/12/2025 BREAKAWAY C-/ KEY FACTORS	Shire crew - WK 3/12/2025 - 8/12/2025	29,543.45	
0003086	09/12/2025 BREAKAWAY C-/ KEY FACTORS	Shire crew - WK 9/12/2025	1,571.46	
0003087	09/12/2025 BREAKAWAY C-/ KEY FACTORS	Shire crew - WK 12/12/2025	7,857.30	
EFT6233	12/12/2025 UHY HAINES NORTON	UHY Accounting support services, based on 120hr per month @ \$145.00 per hour November 2025 to June 2026 Annual UHY cost, Upper limit cost per month.		-10,846.00
35155	30/11/2025 UHY HAINES NORTON	UHY Accounting support services, based on 120hr per month @ \$145.00 per hour November 2025 to June 2026 Annual UHY cost, Upper limit cost per month.	10,846.00	
EFT6234	12/12/2025 LG TALENT PTY LTD	First retainer for recruitment services relating to the appointment of Admin Coordinator		-2,566.66
130451	04/12/2025 LG TALENT PTY LTD	First retainer for recruitment services relating to the appointment of Admin Coordinator	2,566.66	
EFT6235	12/12/2025 Welshpool Tyre Service	New tyres - 1x Kumho Steer & 1x Kumho Drive		-753.50
152880	08/12/2025 Welshpool Tyre Service	New tyres - 1x Kumho Steer & 1x Kumho Drive	753.50	
EFT6236	12/12/2025 DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)	DOT Licensing for Nov 2025		-112.20
197738	12/11/2025 DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)	DOT Licensing for Nov 2025	112.20	
EFT6237	12/12/2025 NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Repairs to Lot 97 sewerage system as per job number#83823		-3,464.99
39445	14/11/2025 NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	LPG Manual + Labourer + tradesperson	801.01	
39450	14/11/2025 NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	LPG Manual + Labourer + tradesperson	2,462.97	
39520	25/11/2025 NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Rapid set concrete and repair mortar	201.01	
EFT6238	17/12/2025 DAMIAN MCLEAN	Quarterly fee for Shire President		-2,785.00
DEC - OCM AND AUDIT	17/12/2025 DAMIAN MCLEAN	December OCM and Audit Meeting fees	685.00	
QUARTERLY FEE	17/12/2025 DAMIAN MCLEAN	Quarterly fee for Shire President	2,100.00	
EFT6239	17/12/2025 Julie Porter	December - OCM and Audit Committee fees		-405.00
OCM AND AUDIT FEES DEC	17/12/2025 Julie Porter	December - OCM and Audit Committee fees	405.00	

EFT6240	17/12/2025	Preston Neil Thomas (SNR)	Quarterly fees for deputy		-930.00
OCM + AUDIT - FEES DEC	17/12/2025	Preston Neil Thomas (SNR)	December - OCM + Audit committee Fees	405.00	
DEUPTY QUARTERLY FEES	17/12/2025	Preston Neil Thomas (SNR)	Quarterly fees for deputy	525.00	
EFT6241	17/12/2025	DEBRA FRAZER	December Audit committee + OCM Fees		-405.00
OCM + AUDIT - FEES DEC	17/12/2025	DEBRA FRAZER	December Audit committee + OCM Fees	405.00	
EFT6242	19/12/2025	Focus Networks	MPS2 services		-2,383.70
MPSD-15257	01/12/2025	Focus Networks	MPS2 services	2,383.70	
EFT6243	19/12/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	As per quote 5474 - Pot Holing of Communities throughout the Shire as per the quoted specifications and methodology document.		-198,000.00
INV-84646	26/09/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	As per quote 5474 - Pot Holing of Communities throughout the Shire as per the quoted specifications and methodology document.	198,000.00	
EFT6244	19/12/2025	Ingot Hotel	Confirmation #: 553151153		-335.00
14795	05/12/2025	Ingot Hotel	Hotel Stay - 1 night for employee	160.00	
15127	15/12/2025	Ingot Hotel	Hotel Stay - 1 night for employee	175.00	
EFT6245	19/12/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance - WK 10/12/2025 - 16/12/2025		-92,401.85
0003089	16/12/2025	BREAKAWAY C-/ KEY FACTORS	Shire - Wk 10/12/2025 - 16/12/2025	32,686.37	
0003090	16/12/2025	BREAKAWAY C-/ KEY FACTORS	Shire - WK 15/12/2025	6,914.42	
0003091	16/12/2025	BREAKAWAY C-/ KEY FACTORS	Maintenance - WK 10/12/2025 - 16/12/2025	48,400.97	
0003092	16/12/2025	BREAKAWAY C-/ KEY FACTORS	Shire - Wk 10/12/2025	4,400.09	
EFT6246	19/12/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge + Agent handling time		-515.97
00118357	30/11/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge + Agent handling time	515.97	
EFT6247	19/12/2025	Midway Ford	Service and roof racks for Ford Ranger		-2,265.00
1400189	27/10/2025	Midway Ford	Service and roof racks for Ford Ranger	2,265.00	
EFT6248	19/12/2025	CORE BUSINESS AUSTRALIA	Roads Technical Support - September 2025 to June 2026		-3,674.00
INV-1577	30/11/2025	CORE BUSINESS AUSTRALIA	Roads Technical Support - September 2025 to June 2026	3,674.00	
EFT6249	22/12/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Items from Bunnings - Insect zappers, water filter system, including transport.		-5,763.71
P73719SN	14/11/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Office furniture for Shire office	2,175.96	
P74235SN	28/11/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Render corner beads	559.68	
P74821SN	12/12/2025	NATS (Ngaanyatjarra Agency & Transport Services)	PPE for maintenace staff	26.44	
P74826SN	12/12/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Items from Bunnings - Insect zappers, water filter system, including transport.	997.56	
P74834SN	12/12/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Transport fees - Goods to Warburton	770.00	
P74776SN	12/12/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Fridge Bar, Microwave for Shire Accomodation	545.77	
P74819SN	12/12/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Shire Uniform and safety boots for maintenance staff	688.30	
EFT6250	22/12/2025	Office of the Auditor General	Audit fees for the period FY 2024-25		-40,276.50
INV-1894	08/12/2025	Office of the Auditor General	Audit fees for the period FY 2024-25	40,276.50	

EFT6251	22/12/2025	Focus Networks	Various IT related Costs		-6,716.93
SAAS-15288	08/12/2025	Focus Networks	Various IT related Costs	4,111.80	
INV-11653G - PO 52415	18/12/2025	Focus Networks	Various IT related Costs	2,552.00	
INV-11653G - PO 52417	18/12/2025	Focus Networks	Various IT related Costs	53.13	
EFT6252	22/12/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights		-37,950.00
INV-02-0001170	31/08/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights between Warburton and Perth - August 2025	4,950.00	
INV-02-0001998	03/11/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights between Warburton and Perth - October 2025	21,450.00	
INV-02-0002216	28/11/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights between Warburton and Perth - November 2025	11,550.00	
EFT6253	22/12/2025	Ingot Hotel	Confirmation #: 553151185 – T Baldock \$160.00		-160.00
15125	15/12/2025	Ingot Hotel	Confirmation #: 553151185 – T Baldock \$160.00	160.00	
EFT6254	22/12/2025	BREAKAWAY C-/ KEY FACTORS	WK 17/12/2025		-11,000.23
INV0003094	23/12/2025	BREAKAWAY C-/ KEY FACTORS	WK 17/12/2025	5,971.55	
0003095	23/12/2025	BREAKAWAY C-/ KEY FACTORS	WK 17/12/2025	2,514.34	
0003096	23/12/2025	BREAKAWAY C-/ KEY FACTORS	WK 17/12/2025	2,514.34	
EFT6255	22/12/2025	Macsen Parr	Reimbursement of 4* Ubers		-266.40
REIMBURSEMENT - DEC 25	17/12/2025	Macsen Parr		266.40	
EFT6256	22/12/2025	PIVOTEL SATELLITE PTY LTD	Satelite phone charges - 15 Oct 2025 - 14 Nov 2025		-258.00
4086569	15/10/2025	PIVOTEL SATELLITE PTY LTD	Satelite phone charges - 15 Oct 2025 - 14 Nov 2025	129.00	
4098477	15/11/2025	PIVOTEL SATELLITE PTY LTD	Satelite phone charges - 15 Oct 2025 - 14 Nov 2025	129.00	
EFT6257	22/12/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Lot 97 Warburton, as per the quoted insurance repairs.		-194,844.11
INV-02-0001448	30/09/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Lot 98 Rectification works	28,624.98	
INV-02-0001454	30/09/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Lot 97 repairs	53,386.23	
39110	09/10/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Trade attending property to scope works required	642.11	
INV-02-0001618	31/10/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Lot 97 repairs	53,386.25	
INV-02-0002018	28/11/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Lot 86 Wanarn building repairs	35,708.59	
INV-02-0002197	28/11/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Lot 158B repairs	18,331.04	
39705	12/12/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Lot 255 Waburton - Plumbing works	4,764.91	
DD3540.1	04/12/2025	Navman Wireless Australia Pty Ltd	Connection fee		-837.49
93426201	05/11/2025	Navman Wireless Australia Pty Ltd	Vehicle tracking expense for month	771.54	
93443084	26/11/2025	Navman Wireless Australia Pty Ltd	Vehicle tracking expense for month	65.95	
DD3541.1	04/12/2025	Telstra Limited	Telstra charges to 16 Nov 2025		-717.17
990000094666	18/11/2025	Telstra Limited	Telstra charges to 16 Nov 2025	247.41	
K 690 733 361-1	24/11/2025	Telstra Limited	Telstra charges to 16 Nov 2025	469.76	

DD3543.1	03/12/2025	Aware Super Future Saver	Payroll deductions		-1,985.20
SUPER	03/12/2025	Aware Super Future Saver	Superannuation contributions	1,856.31	
DEDUCTION	03/12/2025	Aware Super Future Saver	Payroll deductions	128.89	
DD3543.2	03/12/2025	HOST PLUS	Superannuation contributions		-1,704.00
SUPER	03/12/2025	HOST PLUS	Superannuation contributions	1,704.00	
DD3543.3	03/12/2025	CBUS SUPERANNUATION	Superannuation contributions		-746.93
SUPER	03/12/2025	CBUS SUPERANNUATION	Superannuation contributions	746.93	
DD3543.4	03/12/2025	Australian Retirement Trust	Superannuation contributions		-432.47
SUPER	03/12/2025	Australian Retirement Trust	Superannuation contributions	432.47	
DD3564.1	17/12/2025	Aware Super Future Saver	Payroll deductions		-1,923.99
SUPER	17/12/2025	Aware Super Future Saver	Superannuation contributions	1,806.76	
DEDUCTION	17/12/2025	Aware Super Future Saver	Payroll deductions	117.23	
DD3564.2	17/12/2025	HOST PLUS	Superannuation contributions		-1,704.00
SUPER	17/12/2025	HOST PLUS	Superannuation contributions	1,704.00	
DD3564.3	17/12/2025	CBUS SUPERANNUATION	Superannuation contributions		-746.93
SUPER	17/12/2025	CBUS SUPERANNUATION	Superannuation contributions	746.93	
DD3564.4	17/12/2025	Australian Retirement Trust	Superannuation contributions		-432.47
SUPER	17/12/2025	Australian Retirement Trust	Superannuation contributions	432.47	
DD3570.1	31/12/2025	Aware Super Future Saver	Payroll deductions		-1,794.39
SUPER	31/12/2025	Aware Super Future Saver	Superannuation contributions	1,677.16	
DEDUCTION	31/12/2025	Aware Super Future Saver	Payroll deductions	117.23	
DD3570.2	31/12/2025	HOST PLUS	Superannuation contributions		-1,704.00
SUPER	31/12/2025	HOST PLUS	Superannuation contributions	1,704.00	
DD3570.3	31/12/2025	CBUS SUPERANNUATION	Superannuation contributions		-963.14
SUPER	31/12/2025	CBUS SUPERANNUATION	Superannuation contributions	963.14	
DD3570.4	31/12/2025	Australian Retirement Trust	Superannuation contributions		-432.47
SUPER	31/12/2025	Australian Retirement Trust	Superannuation contributions	432.47	
DD3572.1	01/12/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Refer Analysis & Fee Stmt WBC		-44.00
1/12/25	01/12/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Refer Analysis & Fee Stmt WBC	44.00	
DD3572.2	03/12/2025	WESTPAC BANK	Bank charges	57.18	
3/12/25	03/12/2025	WESTPAC BANK	Bank charges	21.22	
30/11/25	30/11/2025	WESTPAC BANK	Bank charges		-78.40
DD3572.3	10/12/2025	WESTPAC BANK	Withdrawal Online 1675483 Tfr Corporate C		-4,000.00
10/12/25	10/12/2025	WESTPAC BANK	Transfer to corporate credit card	4,000.00	
DD3572.4	15/12/2025	WESTPAC BANK	November card payment		-9,724.17
CC PAYMENT	15/12/2025	WESTPAC BANK	November card payment	9,724.17	
				943,671.94	-943,671.94

List of Payments - January 2026

Chq/EFT	Date	Name	Description	Amount	
EFT6258	09/01/2026	IRRUNYTJU STORE	Fuel for Elves Car		-202.59
02-014567	05/01/2026	IRRUNYTJU STORE	Fuel for Elves Car	202.59	
EFT6259	09/01/2026	WARAKURNA ROADHOUSE	Fuel for Elves Car		-249.92
02-018241	12/12/2025	WARAKURNA ROADHOUSE	Fuel for Elves Car	249.92	
EFT6260	09/01/2026	WANARN STORE	Elves Fuel for Toyota		-308.21
1-02-437495	01/08/2025	WANARN STORE	Elves Fuel for Toyota	308.21	
EFT6261	09/01/2026	Focus Networks	Monthly SAAS Agreement - January 2026		-4,184.95
SAAS-15360	06/01/2026	Focus Networks	Monthly SAAS Agreement - January 2026	4,184.95	
EFT6262	09/01/2026	AUSTRALIA POST	Parcel Post (BYO up to 5kg)		-11.15
1014409421	03/12/2025	AUSTRALIA POST	Parcel Post (BYO up to 5kg)	11.15	
EFT6263	09/01/2026	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights for July 2025		-16,500.00
INV-02-0000865	31/07/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights for July 2025	14,850.00	
INV-02-0001602	01/10/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights for July 2025	1,650.00	
EFT6264	09/01/2026	BREAKAWAY C-/ KEY FACTORS	Wk Ending 06/01/2026 Road works		-26,714.82
0003100	06/01/2026	BREAKAWAY C-/ KEY FACTORS	Wk Ending 06/01/2026 - Shire Crew - Road works	12,885.97	
0003101	06/01/2026	BREAKAWAY C-/ KEY FACTORS	Wk Ending 06/01/2026 - Maintenance Crew - Road works	1,885.75	
0003102	06/01/2026	BREAKAWAY C-/ KEY FACTORS	Wk Ending 06/01/2026 - Maintenance Crew - Road works	11,943.10	
EFT6265	09/01/2026	MCLEODS LAWYERS PTY LTD	Rental Property Leases - Advice + Disbursements		-446.60
149273	23/12/2025	MCLEODS LAWYERS PTY LTD	Rental Property Leases - Advice + Disbursements	446.60	
EFT6266	09/01/2026	Phillip O'Loughlin	Pre Employment Medical - Phil 23/12/2025		-374.00
REIMBURSEMENT - DEC	23/12/2025	Phillip O'Loughlin	Pre Employment Medical - Phil 23/12/2025	374.00	
EFT6268	09/01/2026	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Variation to Lot 97 Warburton - Insurance work		-8,974.90
INV-02-0002460	31/12/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Variation to Lot 97 Warburton - Insurance work	8,974.90	
EFT6269	09/01/2026	CORE BUSINESS AUSTRALIA	Roads Technical Support - Dec 2025		-1,113.20
INV-1581 J1191	31/12/2025	CORE BUSINESS AUSTRALIA	Roads Technical Support - Dec 2025	1,113.20	
EFT6270	16/01/2026	NATS (Ngaanyatjarra Agency & Transport Services)	Velocity Desk 1800mm White CPVELDKLWH - Office furniture		-364.04
P74241SN	28/11/2025	NATS (Ngaanyatjarra Agency & Transport Services)	Velocity Desk 1800mm White CPVELDKLWH - Office furniture	364.04	
EFT6271	16/01/2026	Focus Networks	MPS Devices - Monthly payment		-4,110.70
INV-11538G	05/01/2026	Focus Networks	MPS Devices - Monthly payment	1,727.00	
MPSD-15331	05/01/2026	Focus Networks	MPS Devices - Monthly payment	2,383.70	
EFT6272	16/01/2026	NGAANYATJARRA Services (NG Essential Services & Flights)	December Flights - Marsel, David, Tania *1 each - 08/12/2025 - 15/12/2025		-4,950.00
INV-02-0002691	31/12/2025	NGAANYATJARRA Services (NG Essential Services & Flights)	December Flights - Marsel, David, Tania *1 each - 08/12/2025 - 15/12/2025	4,950.00	
EFT6273	16/01/2026	Bob Waddell & Associates Pty Ltd	2025-26 Rates Modelling, Reconciliations, and Rates Query Servicing - W/e 11/01/2026		-484.00
4910	12/01/2026	Bob Waddell & Associates Pty Ltd	2025-26 Rates Modelling, Reconciliations, and Rates Query Servicing - W/e 11/01/2026	484.00	
EFT6274	16/01/2026	BREAKAWAY C-/ KEY FACTORS	Wk ending 13/01/2026 - Road works		-148,366.37
3103	13/01/2026	BREAKAWAY C-/ KEY FACTORS	Wk ending 13/01/2026 - Road works - Construction Crew	65,393.28	
3104	13/01/2026	BREAKAWAY C-/ KEY FACTORS	Wk ending 13/01/2026 - Road works - Shire Crew	37,086.46	
3105	13/01/2026	BREAKAWAY C-/ KEY FACTORS	Wk ending 13/01/2026 - Road works - Maintenance Crew	45,886.63	
EFT6275	16/01/2026	UHY HAINES NORTON	UHY Accounting support services, December		-18,183.00
35252	31/12/2025	UHY HAINES NORTON	UHY Accounting support services, December	18,183.00	
EFT6276	16/01/2026	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge		-380.55
00118855	31/12/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge	380.55	
EFT6277	16/01/2026	MODELVE PTY LTD	Hours to finalise works - Asset Management Services		-7,755.00
INV-0564	14/01/2026	MODELVE PTY LTD	Hours to finalise works - Asset Management Services	7,755.00	
EFT6278	16/01/2026	Open Systems Technology Pty Ltd (OST) - Council First	Professional services - Project Nov 2025		-1,292.50

SI009427	17/12/2025	Open Systems Technology Pty Ltd (OST) - Council First	Professional services - Project Nov 2025	1,292.50	
EFT6279	29/01/2026	BREAKAWAY C-/ KEY FACTORS	Road works - Week ending 20/01/2026		-206,242.00
3107	20/01/2026	BREAKAWAY C-/ KEY FACTORS	Road works - Week ending 20/01/2026	81,208.85	
3110	20/01/2026	BREAKAWAY C-/ KEY FACTORS	Road works - Week ending 20/01/2026	41,117.19	
3108	21/01/2026	BREAKAWAY C-/ KEY FACTORS	Road works - Week ending 20/01/2026	6,914.42	
3109	21/01/2026	BREAKAWAY C-/ KEY FACTORS	Road works - Week ending 20/01/2026	36,615.02	
3111	21/01/2026	BREAKAWAY C-/ KEY FACTORS	Road works - Week ending 20/01/2026	36,143.58	
3112	21/01/2026	BREAKAWAY C-/ KEY FACTORS	Road works - Week ending 20/01/2026	3,771.50	
3113	21/01/2026	BREAKAWAY C-/ KEY FACTORS	Road works - Week ending 20/01/2026	471.44	
EFT6280	29/01/2026	DESERT INN HOTEL	Accommodation - Queen Room - Marsel Toska - Laverton		-160.00
10144	17/01/2026	DESERT INN HOTEL	Accommodation - Queen Room - Marsel Toska - Laverton	160.00	
EFT6281	29/01/2026	MCLEODS LAWYERS PTY LTD	Legal fees relating to Annual Audit		-192.50
147003	14/01/2026	MCLEODS LAWYERS PTY LTD	Legal fees relating to Annual Audit	192.50	
EFT6282	29/01/2026	Starcom Services Pty Ltd	Transport of Isuzu D Max from Kalgoorlie to Perth		-726.00
INV-0575	17/12/2025	Starcom Services Pty Ltd	Transport of Isuzu D Max from Kalgoorlie to Perth	726.00	
EFT6283	29/01/2026	Open Systems Technology Pty Ltd (OST) - Council First	Professional Services - Project December 2025		-3,642.50
SI009477	23/01/2026	Open Systems Technology Pty Ltd (OST) - Council First	Professional Services - Project December 2025	3,642.50	
EFT6285	02/01/2026	WESTPAC BANK	Bank Activity Fees		-44.55
ACTIVITY FEE	02/01/2026	WESTPAC BANK	Bank Activity Fees	44.55	
DD3576.1	14/01/2026	Aware Super Future Saver	Payroll deductions		-1,794.39
SUPER	14/01/2026	Aware Super Future Saver	Superannuation contributions	1,677.16	
DEDUCTION	14/01/2026	Aware Super Future Saver	Payroll deductions	117.23	
DD3576.2	14/01/2026	HOST PLUS	Superannuation contributions		-1,704.00
SUPER	14/01/2026	HOST PLUS	Superannuation contributions	1,704.00	
DD3576.3	14/01/2026	CBUS SUPERANNUATION	Superannuation contributions		-1,071.25
SUPER	14/01/2026	CBUS SUPERANNUATION	Superannuation contributions	1,071.25	
DD3576.4	14/01/2026	Australian Retirement Trust	Superannuation contributions		-432.47
SUPER	14/01/2026	Australian Retirement Trust	Superannuation contributions	432.47	
DD3582.1	28/01/2026	Aware Super Future Saver	Payroll deductions		-1,794.39
SUPER	28/01/2026	Aware Super Future Saver	Superannuation contributions	1,677.16	
DEDUCTION	28/01/2026	Aware Super Future Saver	Payroll deductions	117.23	
DD3582.2	28/01/2026	HOST PLUS	Superannuation contributions		-1,704.00
SUPER	28/01/2026	HOST PLUS	Superannuation contributions	1,704.00	
DD3582.3	28/01/2026	CBUS SUPERANNUATION	Superannuation contributions		-746.93
SUPER	28/01/2026	CBUS SUPERANNUATION	Superannuation contributions	746.93	
DD3582.4	28/01/2026	Australian Retirement Trust	Superannuation contributions		-530.77
SUPER	28/01/2026	Australian Retirement Trust	Superannuation contributions	530.77	
DD3589.1	05/01/2026	COMMONWEALTH BANK OF AUSTRALIA	Commbank merchant fee - December 2025		-17.15
5353109692323012	05/01/2026	COMMONWEALTH BANK OF AUSTRALIA	Commbank merchant fee - December 2025	17.15	
DD3591.2	20/01/2026	Navman Wireless Australia Pty Ltd	Subscription service fee + monthly satellite service		-879.40
93445792	05/12/2025	Navman Wireless Australia Pty Ltd	Subscription service fee + monthly satellite service	771.54	
93452569	10/12/2025	Navman Wireless Australia Pty Ltd	Subscription service fee + monthly satellite service	107.86	
				466,648.80	- 466,648.80

Shire of Ngaanyatjarraku

FINANCIAL REPORT

for the period from 01/07/25 to 31/12/25

Financial Report

for the period from 01/07/25 to 31/12/25

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Content Overview

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

The Shire of Ngaanyatjarraku - On a journey

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

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

Statement of comprehensive income

for the period from 01/07/25 to 31/12/25

		01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	Note	YTD Actual \$	YTD Budget \$	\$	Variance \$	Variance %
Revenue						
Rates	13	527,730	529,949	529,949	(2,219)	0%
Grants, subsidies and contributions		3,720,421	5,050,284	5,050,284	(1,329,863)	(26)%
Fees and charges		255,225	193,498	193,498	61,727	32%
Interest revenue		344,499	207,534	207,534	136,965	66%
Other revenue		21,340	92,965	92,965	(71,625)	(77)%
		<u>4,869,215</u>	<u>6,074,230</u>	<u>6,074,230</u>	<u>(1,205,015)</u>	<u>(20)%</u>
Expenses						
Employee costs		(819,796)	(1,043,602)	(1,043,602)	223,806	(21)%
Materials and contracts		(2,851,614)	(2,741,846)	(2,741,846)	(109,768)	4%
Utility charges		(144)	(16,092)	(16,092)	15,948	(99)%
Depreciation	7	(3,969,182)	(3,888,492)	(3,888,492)	(80,690)	2%
Insurance		(163,609)	(155,500)	(155,500)	(8,109)	5%
Other expenditure		(33,583)	(102,198)	(102,198)	68,615	(67)%
		<u>(7,837,928)</u>	<u>(7,947,730)</u>	<u>(7,947,730)</u>	<u>109,802</u>	<u>(1)%</u>
Operating result from continuing operations		<u>(2,968,713)</u>	<u>(1,873,500)</u>	<u>(1,873,500)</u>	<u>(1,095,213)</u>	<u>58%</u>
Capital grants, subsidies and contributions		4,000	623,244	623,244	(619,244)	(99)%
Profit on asset disposals		38,287	—	—	(38,287)	∞
Loss on asset disposals		(6,273)	120,000	120,000	126,273	105%
		<u>36,014</u>	<u>743,244</u>	<u>743,244</u>	<u>(707,230)</u>	<u>(95)%</u>
Net result for the period	29a	<u>(2,932,699)</u>	<u>(1,130,256)</u>	<u>(1,130,256)</u>	<u>(1,802,443)</u>	<u>159%</u>
Other comprehensive income for the period						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	10	—	—	—	—	∞
Total other comprehensive income for the period	19	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>∞</u>
Total comprehensive income for the period		<u>(2,932,699)</u>	<u>(1,130,256)</u>	<u>(1,130,256)</u>	<u>(1,802,443)</u>	<u>159%</u>

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

Statement of financial position

for the period from 01/07/25 to 31/12/25

		01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
	Note	YTD Actual \$	YTD Budget \$	\$	Variance \$	Variance %
Assets						
Current assets						
Cash and cash equivalents	2	16,379,410	–	–	(16,379,410)	∞
Trade and other receivables	3	194,201	–	–	(194,201)	∞
Inventories	4	7,673	–	–	(7,673)	∞
Total current assets		16,581,284	–	–	16,581,284	∞
Non-current assets						
Other financial assets		39,810	–	–	(39,810)	∞
Property, plant and equipment Infrastructure	5	13,229,263	–	–	(13,229,263)	∞
	6	168,978,101	–	–	(168,978,101)	∞
Total non-current assets		182,247,174	–	–	182,247,174	∞
Total assets		198,828,458	–	–	198,828,458	∞
Liabilities						
Current liabilities						
Trade and other payables	8	222,380	–	–	(222,380)	∞
Employee related provisions		84,008	–	–	(84,008)	∞
Total current liabilities		306,388	–	–	306,388	∞
Non-current liabilities						
Employee related provisions		22,694	–	–	(22,694)	∞
Total non-current liabilities		22,694	–	–	22,694	∞
Total liabilities		329,082	–	–	(329,082)	∞
Net assets		198,499,376	–	–	198,499,376	∞
Equity						
Retained surplus		69,215,306	–	–	(69,215,306)	∞
Reserve accounts	14	8,293,678	–	–	(8,293,678)	∞
Revaluation surplus		120,990,392	–	–	(120,990,392)	∞
Total equity		198,499,376	–	–	198,499,376	∞

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

Statement of changes in equity

for the period from 01/07/25 to 31/12/25

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total Equity \$
Balance as at 1 July 2024		73,644,282	8,293,678	120,990,392	202,928,352
Restated balance as at 1 July		73,644,282	8,293,678	120,990,392	202,928,352
Comprehensive income for the period					
Net result for the period		(1,496,277)	–	–	(1,496,277)
Total comprehensive income for the period		(1,496,277)	–	–	(1,496,277)
Transfers from reserve accounts	14	–	–	–	–
Transfers to reserve accounts	14	–	–	–	–
Balance as at 30 June 2025		72,148,005	8,293,678	120,990,392	201,432,075
Balance as at 1 July 2025		72,148,005	8,293,678	120,990,392	201,432,075
Comprehensive income for the period					
Net result for the period		(2,932,699)	–	–	(2,932,699)
Total comprehensive income for the period		(2,932,699)	–	–	(2,932,699)
Transfers from reserve accounts	14	–	–	–	–
Transfers to reserve accounts	14	–	–	–	–
Balance as at 30 June 2026		69,215,306	8,293,678	120,990,392	198,499,376

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

Statement of cash flows

for the period from 01/07/25 to 31/12/25

	01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25 Adopted FY Budget	YTD Actual vs. YTD Budget \$ Variance	YTD Actual vs. YTD Budget % Variance
Note	YTD Actual \$	YTD Budget \$	\$	\$	%
Cash flows from operating activities					
Receipts					
Rates	474,229	–	–	474,229	100%
Grants, subsidies and contributions	3,863,602	–	–	3,863,602	100%
Fees and charges	255,225	–	–	255,225	100%
Interest revenue	344,499	–	–	344,499	100%
Goods and services tax received	47,987	–	–	47,987	100%
Other revenue	21,340	–	–	21,340	100%
Total receipts	5,006,882	–	–	5,006,882	100%
Payments					
Employee costs	(819,796)	–	–	(819,796)	100%
Materials and contracts	(2,972,591)	–	–	(2,972,591)	100%
Utility charges	(144)	–	–	(144)	100%
Insurance paid	(163,609)	–	–	(163,609)	100%
Goods and services tax paid	–	–	–	–	∞
Other expenditure	(49,666)	–	–	(49,666)	100%
Total payments	(4,005,806)	–	–	(4,005,806)	100%
Net cash provided by operating activities	1,001,076	–	–	1,001,076	100%
Cash flows from investing activities					
Payments					
Payments for financial assets at amortised cost	–	–	–	–	∞
Payments for purchase of property, plant & equipment	5a (1,049,088)	–	–	(1,049,088)	100%
Payments for construction of infrastructure	6a (133,626)	–	–	(133,626)	100%
Receipts					
Proceeds from capital grants, subsidies and contributions	4,000	–	–	4,000	100%
Proceeds from financial assets at amortised cost	–	–	–	–	∞
Proceeds from sale of property, plant & equipment	32,014	–	–	32,014	100%
Net cash (used in) investing activities	(1,146,700)	–	–	(1,146,700)	100%
Net increase /(decrease) in cash held	(145,624)	–	–	(145,624)	100%
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 31/12/25

	01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25 Adopted FY Budget	YTD Actual vs. YTD Budget	YTD Actual vs. YTD Budget
Note	YTD Actual \$	YTD Budget \$	\$	\$ Variance \$	% Variance %
Cash and cash equivalents at the end of the year					
2	16,379,410	-	-	16,379,410	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 31/12/25

		01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25 Adopted FY Budget	YTD Actual vs. YTD Budget Variance	YTD Actual vs. YTD Budget Variance
	Note	\$	\$	\$	\$	%
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	13	527,730	528,634	528,634	904	0%
Rates excluding general rates	13	–	1,315	1,315	1,315	100%
Grants, subsidies and contributions		3,720,421	5,050,284	5,050,284	1,329,863	26%
Fees and charges		255,225	93,498	93,498	(161,727)	(173)%
Interest revenue		344,499	207,534	207,534	(136,965)	(66)%
Other revenue		21,340	105,558	105,558	84,218	80%
Profit on asset disposals		38,287	–	–	(38,287)	∞
		4,907,502	5,986,823	5,986,823	(1,079,321)	(18)%
Expenditure from operating activities						
Employee costs		(819,796)	(1,043,602)	(1,043,602)	223,806	(21)%
Materials and contracts		(2,851,614)	(2,741,846)	(2,741,846)	(109,768)	4%
Utility charges		(144)	(16,092)	(16,092)	15,948	(99)%
Depreciation		(3,969,182)	(3,888,492)	(3,888,492)	(80,690)	2%
Insurance		(163,609)	(77,750)	(77,750)	(85,859)	110%
Other expenditure		(33,583)	(192,198)	(192,198)	158,615	(83)%
Loss on asset disposals		(6,273)	–	–	(6,273)	∞
		(7,844,201)	(7,959,980)	(7,959,980)	115,779	(1)%
Non-cash amounts excluded from operating activities		3,937,168	(3,888,492)	(3,888,492)	(7,825,660)	201%
Amount attributable to operating activities		1,000,469	(5,861,649)	(5,861,649)	(6,862,118)	117%
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions		4,000	(623,244)	(623,244)	(627,244)	101%
Proceeds from disposal of assets		32,014	–	–	(32,014)	∞
Other (enter details here...)		–	(120,000)	(120,000)	(120,000)	100%
		36,014	(743,244)	(743,244)	779,258	(105)%
Outflows from investing activities						
Acquisition of property, plant and equipment	5a	(1,049,088)	315,000	315,000	1,364,088	433%
Acquisition of infrastructure	6a	(133,626)	(973,288)	(973,288)	(839,662)	86%
		(1,182,714)	(658,288)	(658,288)	(524,426)	80%
Amount attributable to investing activities		(1,146,700)	(1,401,532)	(1,401,532)	(254,832)	18%
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year						
		8,127,449	–	–	(8,127,449)	∞
Amount attributable to operating activities		1,000,469	–	–	(1,000,469)	∞
Amount attributable to investing activities		(1,146,700)	–	–	1,146,700	∞
Surplus/(deficit) after imposition of general rates		7,981,218	–	–	(7,981,218)	∞

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

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Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

Note 1. Basis of preparation

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

Local Government Act 1995 requirements

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

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

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

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

The local government reporting entity

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

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

Initial application of accounting standards

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

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

Note 1. Basis of preparation (continued)

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/12/25

Note 2. Cash and cash equivalents

	Note	01/07/25 to 31/12/25 \$	2025 \$
Cash at bank and on hand		16,379,410	16,525,034
Total cash and cash equivalents	20a	16,379,410	16,525,034
Held as			
- Unrestricted cash and cash equivalents		8,085,732	8,231,356
- Restricted cash and cash equivalents	11a	8,293,678	8,293,678
Total		16,379,410	16,525,034

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

Restrictions are specified in an agreement, contract or legislation.

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

Note 3. Trade and other receivables

	01/07/25 to 31/12/25	2025
	\$	\$
Current		
Rates and statutory receivables	63,766	13,728
Trade receivables	148,001	291,182
GST receivable	(17,566)	30,421
	194,201	335,331

MATERIAL ACCOUNTING POLICIES**Rates and statutory receivables**

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

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

Trade and other receivables

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

Other Receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/12/25

Note 4. Inventories

	01/07/25 to 31/12/25	2025
	\$	\$
Current		
Fuel and materials	7,673	7,673
Total current inventories	7,673	7,673
Balance at beginning of year	7,673	13,659
Inventories expensed during the year	–	(5,986)

MATERIAL ACCOUNTING POLICIES

General

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/12/25

Note 5. Property, plant and equipment

(a) Movements in balances

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

	Note	Assets not subject to operating lease - Buildings non-specialised \$	Total Property \$	Plant and equipment Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Measurement basis						
Balance at 1 July 2024		12,088,032	12,088,032	30,542	576,685	12,695,259
Additions		–	–	20,691	126,256	146,947
Disposals		–	–	–	(30,015)	(30,015)
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Depreciation	7	(251,834)	(251,834)	(9,279)	(97,443)	(358,556)
Transfers		–	–	–	(28,616)	(28,616)
Balance at 30 June 2025		11,836,198	11,836,198	41,954	546,867	12,425,019
Comprises:						
Gross balance amount at 30 June 2025		12,591,698	12,591,698	131,042	858,613	13,581,353
Accumulated depreciation at 30 June 2025		(755,500)	(755,500)	(89,088)	(311,746)	(1,156,334)
Other Movement		–	–	–	–	–
Balance at 30 June 2025	8b	11,836,198	11,836,198	41,954	546,867	12,425,019
Balance at 1 July 2025		11,836,198	11,836,198	41,954	546,867	12,425,019
Additions		–	–	–	–	–
Disposals		–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Depreciation	7	(190,428)	(190,428)	(3,838)	(50,578)	(244,844)
Balance at 30 June 2026		11,645,770	11,645,770	38,116	496,289	12,180,175
Comprises:						
Gross balance amount at 30 June 2026		12,591,698	12,591,698	131,042	1,835,213	14,557,953
Accumulated depreciation at 30 June 2026		(945,928)	(945,928)	(92,926)	(289,836)	(1,328,690)
Other Movement		–	–	–	–	–
Balance at 30 June 2026	8b	11,645,770	11,645,770	38,116	1,545,377	13,229,263

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/12/25

Note 5. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

Asset class	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date				
Land and buildings				
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
(ii) Cost				
Furniture and equipment	N/A	Cost	Not applicable	N/A
Plant and equipment	N/A	Cost	Not applicable	N/A

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/12/25

Note 6. Infrastructure

(a) Movements in balances

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

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance as at 1 July 2024		167,744,100	431,162	309,908	7,957,656	176,442,826
Additions *		3,425,313	–	–	64,780	3,490,093
(Disposals)		–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Revaluation decrements transferred to revaluation surplus		–	–	–	–	–
Depreciation	10a	(7,361,574)	(12,652)	(18,496)	–	(7,392,722)
Transfers		7,957,656	–	28,616	(7,957,656)	28,616
Balance at 30 June 2025		171,765,495	418,510	320,028	64,780	172,568,813
Comprises:						
Gross balance amount at 30 June 2025		246,770,246	621,676	401,580	64,780	247,858,282
Accumulated depreciation at 30 June 2025		(75,004,751)	(203,166)	(81,552)	–	(75,289,469)
Balance at 30 June 2025		171,765,495	418,510	320,028	64,780	172,568,813
Balance as at 1 July 2025		171,765,495	418,510	320,028	64,780	172,568,813
Additions *		–	–	–	–	–
(Disposals)		–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Revaluation decrements transferred to revaluation surplus		–	–	–	–	–
Depreciation	10a	(3,711,040)	(6,378)	(6,920)	–	(3,724,338)
Transfers		–	–	–	–	–
Balance at 30 June 2026		168,054,455	412,132	313,108	64,780	168,844,475
Comprises:						
Gross balance amount at 30 June 2026		246,971,056	621,676	419,962	–	248,012,694
Accumulated depreciation at 30 June 2026		(78,715,792)	(209,544)	(109,257)	–	(79,034,593)

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/12/25

Note 6. Infrastructure (continued)

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance at 30 June 2026		168,255,264	412,132	310,705	–	168,978,101

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

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

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

Note 7. Fixed assets

		01/07/25 to 31/12/25 Actual \$	01/07/25 to 31/12/25 YTD Budget \$	2025 Actual \$
	Note			
Depreciation				
Buildings - non-specialised	5a	190,428	–	251,834
Furniture and equipment	5a	3,838	–	9,279
Plant and equipment	5a	50,578	–	97,443
Infrastructure - roads	6a	3,711,040	–	7,361,574
Infrastructure - other	6a	6,920	–	18,496
Infrastructure - Recreation		6,378	–	12,652
Total depreciation		3,969,182	–	7,751,278

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

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

Note 7. Fixed assets (continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/12/25

Note 7. Fixed assets (continued)

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

Gains or losses on disposal

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

Note 8. Trade and other payables

	01/07/25 to 31/12/25	2025
	\$	\$
Current		
Sundry creditors	(368)	120,609
Prepaid rates	2,827	6,290
Accrued payroll liabilities	28,654	28,654
Statutory liabilities	32,012	–
Accrued Expenses	1,002	48,803
Other payables	158,253	158,547
Total current trade and other payables	222,380	362,903

MATERIAL ACCOUNTING POLICIES**Financial liabilities**

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

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

Trade and other payables

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

Note 9. Other liabilities

MATERIAL ACCOUNTING POLICIES

Contract Liabilities

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

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

Capital grant/contribution liabilities

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/12/25

Note 10. Revaluation surplus

	01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25	Total Movement on Revaluation	01/07/25 to 31/12/25	2025	2025	2025	Total Movement on Revaluation	2025
	Opening Balance	Revaluation Increment	Revaluation (Decrement)		Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)		Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	9,954,056	-	-	-	9,954,056	9,954,056	-	-	-	9,954,056
Revaluation surplus - Plant and equipment	190,407	-	-	-	190,407	190,407	-	-	-	190,407
Revaluation surplus - Infrastructure - roads	110,845,929	-	-	-	110,845,929	110,845,929	-	-	-	110,845,929
	120,990,392	-	-	-	120,990,392	120,990,392	-	-	-	120,990,392
	120,990,392	-	-	-	120,990,392	120,990,392	-	-	-	120,990,392

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

Note 11. Restrictions over financial assets

		01/07/25 to 31/12/25 Actual \$	01/07/25 to 31/12/25 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
		8,293,678	-	8,293,678
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	14	8,293,678	-	8,293,678
Total restricted financial assets		8,293,678	-	8,293,678

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

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

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/12/25

Note 12. Other Material Accounting Policies (continued)

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/12/25

Note 13. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/25 to 31/12/25 Actual Rateable value \$	01/07/25 to 31/12/25 Actual Rate revenue \$	01/07/25 to 31/12/25 Actual Interim rates \$	01/07/25 to 31/12/25 Actual Back rates \$	01/07/25 to 31/12/25 Actual Total revenue \$	01/07/25 to 31/12/25 Budget rate revenue \$	01/07/25 to 31/12/25 Budget interim rate \$	01/07/25 to 31/12/25 Budget back rate \$	01/07/25 to 31/12/25 Budget total revenue \$	2024/25 Actual Total revenue \$
(a) General Rates													
Rate Description													
Mining Tenaments	Unimproved valuation	-	-	-	527,730	-	-	527,730	-	-	-	-	481,218
Total general rates					527,730			527,730					481,218
Minimum payment													
Mining Tenaments	Unimproved valuation	-	-	-	-	-	-	-	-	-	-	-	7,909
Total minimum payments													7,909
Total general rates and minimum payments					527,730			527,730					489,127
Total rates								527,730					489,127

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/12/25

Note 14. Reserve accounts

	01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25	01/07/25 to 31/12/25	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	Closing Balance Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council													
(a) Employee Entitlement Reserve	333,206	-	-	333,206	-	-	-	-	333,206	-	-	333,206	
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	-	-	6,990,740	-	-	-	-	6,990,740	-	-	6,990,740	
(c) Cultural Centre Reserve	297,225	-	-	297,225	-	-	-	-	297,225	-	-	297,225	
(d) Strategic Reserve	672,507	-	-	672,507	-	-	-	-	672,507	-	-	672,507	
	8,293,678	-	-	8,293,678	-	-	-	-	8,293,678	-	-	8,293,678	

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

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

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

Shire of Ngaanyatjarraku

FINANCIAL REPORT

for the period from 01/07/25 to 31/01/26

Financial Report

for the period from 01/07/25 to 31/01/26

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Content Overview

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

The Shire of Ngaanyatjarraku - On a journey

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

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

Statement of comprehensive income

for the period from 01/07/25 to 31/01/26

		01/07/25 to 31/01/26	01/07/25 to 31/01/26	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 \$	\$	\$	%
Revenue						
Rates	13	527,730	529,949	529,949	(2,219)	0%
Grants, subsidies and contributions		5,338,529	5,891,998	10,100,610	(553,469)	(9)%
Fees and charges		264,264	59,081	137,083	205,183	347%
Interest revenue		364,474	242,123	415,250	122,351	51%
Other revenue		241,519	110,558	206,206	130,961	118%
		<u>6,736,516</u>	<u>6,833,709</u>	<u>11,389,098</u>	<u>(97,193)</u>	<u>(1)%</u>
Expenses						
Employee costs		(931,625)	(1,217,493)	(2,086,948)	285,868	(23)%
Materials and contracts		(3,055,699)	(3,198,820)	(5,483,692)	143,121	(4)%
Utility charges		(144)	(18,774)	(32,200)	18,630	(99)%
Depreciation	7	(4,636,799)	(4,536,574)	(7,780,200)	(100,225)	2%
Insurance		(163,609)	(155,500)	(194,375)	(8,109)	5%
Other expenditure		(33,583)	(134,231)	(354,630)	100,648	(75)%
		<u>(8,821,459)</u>	<u>(9,261,392)</u>	<u>(15,932,045)</u>	<u>439,933</u>	<u>(5)%</u>
Operating result from continuing operations		<u>(2,084,943)</u>	<u>(2,427,683)</u>	<u>(4,542,947)</u>	<u>342,740</u>	<u>(14)%</u>
Capital grants, subsidies and contributions		4,000	623,244	1,523,244	(619,244)	(99)%
Profit on asset disposals		54,651	–	–	(54,651)	∞
Loss on asset disposals		5,091	120,000	120,000	114,909	96%
		<u>63,742</u>	<u>743,244</u>	<u>1,643,244</u>	<u>(679,502)</u>	<u>(91)%</u>
Net result for the period	29a	<u>(2,021,201)</u>	<u>(1,684,439)</u>	<u>(2,899,703)</u>	<u>(336,762)</u>	<u>20%</u>
Other comprehensive income for the period						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	10	–	–	–	–	∞
Total other comprehensive income for the period	19	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>∞</u>
Total comprehensive income for the period		<u>(2,021,201)</u>	<u>(1,684,439)</u>	<u>(2,899,703)</u>	<u>(336,762)</u>	<u>20%</u>

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

Statement of financial position

for the period from 01/07/25 to 31/01/26

		01/07/25 to 31/01/26	01/07/25 to 31/01/26	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 \$		\$	\$	%	
Assets							
Current assets							
	Cash and cash equivalents	2	17,532,510	–	8,197,453	(17,532,510)	∞
	Trade and other receivables	3	412,138	–	446,838	(412,138)	∞
	Inventories	4	7,673	–	148,130	(7,673)	∞
	Total current assets		17,952,321	–	8,960,944	17,952,321	∞
Non-current assets							
	Other financial assets		77,589	–	–	(77,589)	∞
	Property, plant and equipment	5	12,250,842	–	12,807,890	(12,250,842)	∞
	Infrastructure	6	169,481,360	–	163,118,385	(169,481,360)	∞
	Total non-current assets		181,809,791	–	175,967,860	181,809,791	∞
	Total assets		199,762,112	–	184,928,804	199,762,112	∞
Liabilities							
Current liabilities							
	Trade and other payables	8	244,536	–	2,167,738	(244,536)	∞
	Employee related provisions		84,008	–	115,550	(84,008)	∞
	Total current liabilities		328,544	–	2,283,288	328,544	∞
Non-current liabilities							
	Employee related provisions		22,694	–	8,687	(22,694)	∞
	Total non-current liabilities		22,694	–	8,687	22,694	∞
	Total liabilities		351,238	–	2,291,975	(351,238)	∞
	Net assets		199,410,874	–	182,636,829	199,410,874	∞
Equity							
	Retained surplus		70,126,804	–	53,352,759	(70,126,804)	∞
	Reserve accounts	14	8,293,678	–	8,293,678	(8,293,678)	∞
	Revaluation surplus	10	120,990,392	–	120,990,392	(120,990,392)	∞
	Total equity		199,410,874	–	182,636,829	199,410,874	∞

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

Statement of changes in equity

for the period from 01/07/25 to 31/01/26

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total Equity \$
Balance as at 1 July 2024		73,644,282	8,293,678	120,990,392	202,928,352
Restated balance as at 1 July		73,644,282	8,293,678	120,990,392	202,928,352
Comprehensive income for the period					
Net result for the period		(1,496,277)	–	–	(1,496,277)
Total comprehensive income for the period		(1,496,277)	–	–	(1,496,277)
Transfers from reserve accounts	14	–	–	–	–
Transfers to reserve accounts	14	–	–	–	–
Balance as at 30 June 2025		72,148,005	8,293,678	120,990,392	201,432,075
Balance as at 1 July 2025		72,148,005	8,293,678	120,990,392	201,432,075
Comprehensive income for the period					
Net result for the period		(2,021,201)	–	–	(2,021,201)
Total comprehensive income for the period		(2,021,201)	–	–	(2,021,201)
Transfers from reserve accounts	14	–	–	–	–
Transfers to reserve accounts	14	–	–	–	–
Balance as at 30 June 2026		70,126,804	8,293,678	120,990,392	199,410,874

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

Statement of cash flows

for the period from 01/07/25 to 31/01/26

Note	01/07/25 to 31/01/26 YTD Actual \$	01/07/25 to 31/01/26 YTD Budget \$	01/07/25 to 30/06/26 Adopted FY Budget \$	YTD Actual vs. YTD Budget \$ Variance \$	YTD Actual vs. YTD Budget % Variance %
Cash flows from operating activities					
Receipts					
Rates	474,201	–	529,948	474,201	100%
Grants, subsidies and contributions	5,050,673	–	187,083	5,050,673	100%
Fees and charges	264,264	–	–	264,264	100%
Interest revenue	364,474	–	10,100,610	364,474	100%
Goods and services tax received	261,115	–	605,602	261,115	100%
Other revenue	241,519	–	211,206	241,519	100%
Total receipts	6,656,246	–	12,049,699	6,656,246	100%
Payments					
Employee costs	(931,625)	–	(2,086,948)	(931,625)	100%
Materials and contracts	(3,176,676)	–	(5,483,692)	(3,176,676)	100%
Utility charges	(144)	–	(32,200)	(144)	100%
Insurance paid	(163,609)	–	–	(163,609)	100%
Goods and services tax paid	–	–	(605,602)	–	∞
Other expenditure	(27,510)	–	(384,630)	(27,510)	100%
Total payments	(4,299,564)	–	(8,748,572)	(4,299,564)	100%
Net cash provided by operating activities	2,356,682	–	3,301,127	2,356,682	100%
Cash flows from investing activities					
Payments					
Payments for financial assets at amortised cost	(37,779)	–	–	(37,779)	100%
Payments for purchase of property, plant & equipment	5a (260,151)	–	(1,979,928)	(260,151)	100%
Payments for construction of infrastructure	6a (1,246,097)	–	(1,958,572)	(1,246,097)	100%
Receipts					
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	190,821	–	120,000	190,821	100%
Net cash (used in) investing activities	(1,349,206)	–	(2,295,256)	(1,349,206)	100%
Net increase /(decrease) in cash held	1,007,476	–	1,005,871	1,007,476	100%
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 31/01/26

	01/07/25 to 31/01/26	01/07/25 to 31/01/26	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 \$	\$	\$	%	
Cash and cash equivalents at the end of the year	2	17,532,510	—	1,005,871	17,532,510	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 31/01/26

		01/07/25 to 31/01/26	01/07/25 to 31/01/26	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 \$				
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	13	527,730	528,634	528,634	904	0%
Rates excluding general rates	13	–	1,315	1,315	1,315	100%
Grants, subsidies and contributions		5,338,529	5,891,998	10,100,610	553,469	9%
Fees and charges		264,264	109,081	187,083	(155,183)	(142)%
Interest revenue		364,474	242,123	415,250	(122,351)	(51)%
Other revenue		241,519	123,151	211,206	(118,368)	(96)%
Profit on asset disposals		54,651	–	–	(54,651)	∞
		6,791,167	6,896,302	11,444,098	(105,135)	(2)%
Expenditure from operating activities						
Employee costs		(931,625)	(1,217,493)	(2,086,948)	285,868	(23)%
Materials and contracts		(3,073,957)	(3,198,820)	(5,483,692)	124,863	(4)%
Utility charges		(144)	(18,774)	(32,200)	18,630	(99)%
Depreciation		(4,636,799)	(4,536,574)	(7,780,200)	(100,225)	2%
Insurance		(163,609)	(116,625)	(155,500)	(46,984)	40%
Other expenditure		(33,583)	(224,231)	(384,630)	190,648	(85)%
Loss on asset disposals		5,091	–	–	5,091	∞
		(8,834,626)	(9,312,517)	(15,923,170)	477,891	(5)%
Non-cash amounts excluded from operating activities		4,539,278	(4,536,574)	(7,780,200)	(9,075,852)	200%
		2,495,819	(6,952,789)	(12,259,272)	(9,448,608)	136%
Amount attributable to operating activities						
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions		4,000	(623,244)	(1,523,244)	(627,244)	101%
Proceeds from disposal of assets		209,079	–	–	(209,079)	∞
Other (enter details here...)		–	(120,000)	(120,000)	(120,000)	100%
		213,079	(743,244)	(1,643,244)	956,323	(129)%
Outflows from investing activities						
Acquisition of property, plant and equipment	5a	(260,151)	(405,000)	(1,979,928)	(144,849)	36%
Acquisition of infrastructure	6a	(1,246,097)	(1,137,502)	(1,958,572)	108,595	(10)%
		(1,506,248)	(1,542,502)	(3,938,500)	36,254	(2)%
		(1,293,169)	(2,285,746)	(5,581,744)	(992,577)	43%
Amount attributable to investing activities						
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year						
		8,127,449	–	–	(8,127,449)	∞
Amount attributable to operating activities		2,495,819	–	–	(2,495,819)	∞
Amount attributable to investing activities		(1,293,169)	–	–	1,293,169	∞
		9,330,099	–	–	(9,330,099)	∞
Surplus/(deficit) after imposition of general rates						

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

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Shire of Ngaanyatjarraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 1. Basis of preparation

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

Local Government Act 1995 requirements

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

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

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

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

The local government reporting entity

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

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

Initial application of accounting standards

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

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 1. Basis of preparation (continued)

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 2. Cash and cash equivalents

	Note	01/07/25 to 31/01/26 \$	2025 \$
Cash at bank and on hand		17,532,510	16,525,034
Total cash and cash equivalents	20a	17,532,510	16,525,034
Held as			
- Unrestricted cash and cash equivalents		9,238,832	8,231,356
- Restricted cash and cash equivalents	11a	8,293,678	8,293,678
Total		17,532,510	16,525,034

MATERIAL ACCOUNTING POLICIES**Cash and cash equivalents**

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

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

Restricted financial assets

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

Restrictions are specified in an agreement, contract or legislation.

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 3. Trade and other receivables

	01/07/25 to 31/01/26	2025
	\$	\$
Current		
Rates and statutory receivables	63,794	13,728
Trade receivables	579,038	291,182
GST receivable	(230,694)	30,421
	<u>412,138</u>	<u>335,331</u>

MATERIAL ACCOUNTING POLICIES**Rates and statutory receivables**

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

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

Trade and other receivables

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

Other Receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/01/26

Note 4. Inventories

	01/07/25 to 31/01/26	2025
	\$	\$
Current		
Fuel and materials	7,673	7,673
Total current inventories	7,673	7,673
Balance at beginning of year	7,673	13,659
Inventories expensed during the year	–	(5,986)

MATERIAL ACCOUNTING POLICIES

General

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/01/26

Note 5. Property, plant and equipment

(a) Movements in balances

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

	Note	Assets not subject to operating lease - Buildings non-specialised \$	Total Property \$	Plant and equipment Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Measurement basis						
Balance at 1 July 2024		12,088,032	12,088,032	30,542	576,685	12,695,259
Additions		–	–	20,691	126,256	146,947
Disposals		–	–	–	(30,015)	(30,015)
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Depreciation	7	(251,834)	(251,834)	(9,279)	(97,443)	(358,556)
Transfers		–	–	–	(28,616)	(28,616)
Other Movements		–	–	–	–	–
Balance at 30 June 2025		11,836,198	11,836,198	41,954	546,867	12,425,019
Comprises:						
Gross balance amount at 30 June 2025		12,591,698	12,591,698	131,042	858,613	13,581,353
Accumulated depreciation at 30 June 2025		(755,500)	(755,500)	(89,088)	(311,746)	(1,156,334)
Other Movement		–	–	–	–	–
Balance at 30 June 2025	8b	11,836,198	11,836,198	41,954	546,867	12,425,019
Balance at 1 July 2025						
		11,836,198	11,836,198	41,954	546,867	12,425,019
Additions		–	–	5,792	138,780	144,572
Disposals		–	–	–	(149,337)	(149,337)
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Depreciation	7	(222,511)	(222,511)	(4,485)	(57,995)	(284,991)
Other Movements		–	–	–	115,579	115,579
Balance at 30 June 2026		11,613,687	11,613,687	43,261	593,894	12,250,842
Comprises:						
Gross balance amount at 30 June 2026		12,591,698	12,591,698	136,834	848,056	13,576,588
Accumulated depreciation at 30 June 2026		(978,011)	(978,011)	(93,573)	(254,162)	(1,325,746)
Other Movement		–	–	–	–	–
Balance at 30 June 2026	8b	11,613,687	11,613,687	43,261	593,894	12,250,842

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Month End Year End

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Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 5. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

Asset class	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date				
Land and buildings				
Buildings - non-specialised	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
(ii) Cost				
Furniture and equipment	N/A	Cost	Not applicable	N/A
Plant and equipment	N/A	Cost	Not applicable	N/A

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 6. Infrastructure

(a) Movements in balances

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

Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance as at 1 July 2024	167,744,100	431,162	309,908	7,957,656	176,442,826
Additions *	3,425,313	–	–	64,780	3,490,093
(Disposals)	–	–	–	–	–
Revaluation increments transferred to revaluation surplus	–	–	–	–	–
Revaluation decrements transferred to revaluation surplus	–	–	–	–	–
Depreciation	10a (7,361,574)	(12,652)	(18,496)	–	(7,392,722)
Transfers	7,957,656	–	28,616	(7,957,656)	28,616
Balance at 30 June 2025	171,765,495	418,510	320,028	64,780	172,568,813
Comprises:					
Gross balance amount at 30 June 2025	246,770,246	621,676	401,580	64,780	247,858,282
Accumulated depreciation at 30 June 2025	(75,004,751)	(203,166)	(81,552)	–	(75,289,469)
Balance at 30 June 2025	171,765,495	418,510	320,028	64,780	172,568,813
Balance as at 1 July 2025	171,765,495	418,510	320,028	64,780	172,568,813
Additions *	–	–	–	1,406,248	1,406,248
(Disposals)	–	–	–	–	–
Revaluation increments transferred to revaluation surplus	–	–	–	–	–
Revaluation decrements transferred to revaluation surplus	–	–	–	–	–
Depreciation	10a (4,336,270)	(7,452)	(8,086)	–	(4,351,808)
Transfers	–	–	–	–	–
Balance at 30 June 2026	167,429,225	411,058	311,942	1,471,028	169,623,253
Comprises:					
Gross balance amount at 30 June 2026	246,770,246	621,676	401,580	1,159,465	248,952,967
Accumulated depreciation at 30 June 2026	(79,341,021)	(210,618)	(89,638)	–	(79,641,277)

continued on next page ...

Month End Year End

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Notes to and forming part of the financial report
for the period from 01/07/25 to 31/01/26

Note 6. Infrastructure (continued)

Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance at 30 June 2026	167,429,225	411,058	311,942	1,159,465	169,311,690

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

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

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 7. Fixed assets

		01/07/25 to 31/01/26 Actual \$	01/07/25 to 31/01/26 YTD Budget \$	2025 Actual \$
	Note			
Depreciation				
Buildings - non-specialised	5a	222,511	–	251,834
Furniture and equipment	5a	4,485	–	9,279
Plant and equipment	5a	57,995	–	97,443
Infrastructure - roads	6a	4,336,270	–	7,361,574
Infrastructure - other	6a	8,086	–	18,496
Infrastructure - Recreation		7,452	–	12,652
Total depreciation		4,636,799	–	7,751,278

Depreciation rates

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 7. Fixed assets (continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/01/26

Note 7. Fixed assets (continued)

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

Gains or losses on disposal

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 8. Trade and other payables

	01/07/25 to 31/01/26	2025
	\$	\$
Current		
Sundry creditors	(368)	120,609
Prepaid rates	2,827	6,290
Accrued payroll liabilities	28,654	28,654
Statutory liabilities	54,168	–
Accrued Expenses	1,002	48,803
Other payables	158,253	158,547
Total current trade and other payables	244,536	362,903

MATERIAL ACCOUNTING POLICIES**Financial liabilities**

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

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

Trade and other payables

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 9. Other liabilities

MATERIAL ACCOUNTING POLICIES

Contract Liabilities

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

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

Capital grant/contribution liabilities

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/01/26

Note 10. Revaluation surplus

	01/07/25 to 31/01/26	01/07/25 to 31/01/26	01/07/25 to 31/01/26	Total Movement on Revaluation	01/07/25 to 31/01/26 Closing Balance	2025 Opening Balance	2025 Revaluation Increment	2025 Revaluation (Decrement)	Total Movement on Revaluation	2025 Closing Balance
	Opening Balance	Revaluation Increment	Revaluation (Decrement)			Opening Balance				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	9,954,056	-	-	-	9,954,056	9,954,056	-	-	-	9,954,056
Revaluation surplus - Plant and equipment	190,407	-	-	-	190,407	190,407	-	-	-	190,407
Revaluation surplus - Infrastructure - roads	110,845,929	-	-	-	110,845,929	110,845,929	-	-	-	110,845,929
	120,990,392	-	-	-	120,990,392	120,990,392	-	-	-	120,990,392
	120,990,392	-	-	-	120,990,392	120,990,392	-	-	-	120,990,392

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/01/26

Note 11. Restrictions over financial assets

		01/07/25 to 31/01/26 Actual \$	01/07/25 to 31/01/26 YTD Budget \$	2025 Actual \$
	Note			
(a) Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	2	8,293,678	-	8,293,678
		<u>8,293,678</u>	<u>-</u>	<u>8,293,678</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	14	8,293,678	-	8,293,678
Total restricted financial assets		<u>8,293,678</u>	<u>-</u>	<u>8,293,678</u>

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 12. Other Material Accounting Policies

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/01/26

Note 12. Other Material Accounting Policies (continued)

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/01/26

Note 13. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/25	01/07/25	01/07/25	01/07/25	01/07/25	01/07/25	01/07/25	01/07/25	01/07/25	2024/25
				to 31/01/26	to 31/01/26	to 31/01/26	to 31/01/26	to 31/01/26	to 31/01/26	to 31/01/26	to 31/01/26	to 31/01/26	to 31/01/26
				Actual Rateable value	Actual Rate revenue	Actual Interim rates	Actual Back rates	Actual Total revenue	Budget rate revenue	Budget interim rate	Budget back rate	Budget total revenue	Actual Total revenue
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) General Rates													
Rate Description													
Mining Tenaments	Unimproved valuation	-	-	-	527,730	-	-	527,730	-	-	-	-	481,218
Total general rates					527,730			527,730					481,218
Minimum payment													
Mining Tenaments	Unimproved valuation	-	-	-	-	-	-	-	-	-	-	-	7,909
Total minimum payments													7,909
Total general rates and minimum payments													
					527,730			527,730					489,127
Total rates													
								527,730					489,127

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/01/26

Note 14. Reserve accounts

	01/07/25 to 31/01/26	2025	2025	2025	2025							
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	333,206	–	–	333,206	–	–	–	–	333,206	–	–	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	–	–	6,990,740	–	–	–	–	6,990,740	–	–	6,990,740
(c) Cultural Centre Reserve	297,225	–	–	297,225	–	–	–	–	297,225	–	–	297,225
(d) Strategic Reserve	672,507	–	–	672,507	–	–	–	–	672,507	–	–	672,507
	8,293,678	–	–	8,293,678	–	–	–	–	8,293,678	–	–	8,293,678

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

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

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