



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

# **ATTACHMENTS**

**Ordinary Council Meeting  
25 March 2026**

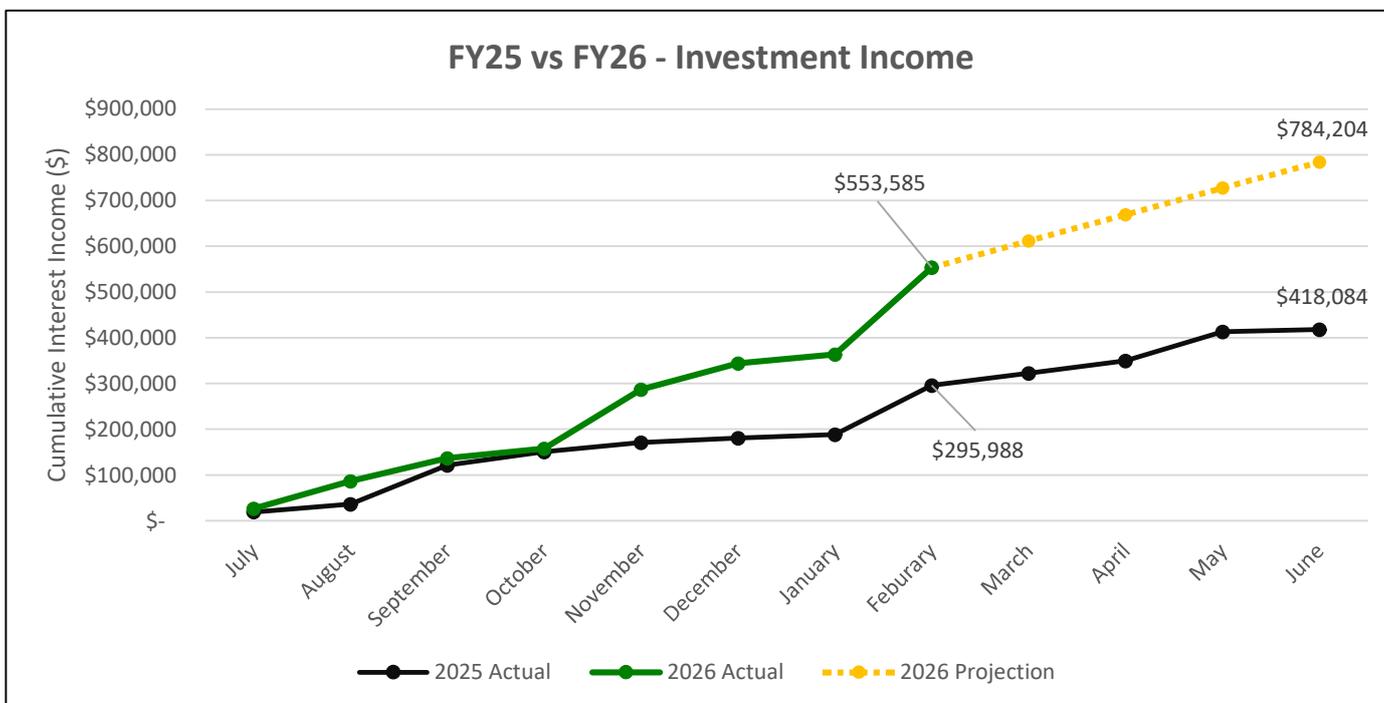
# Attachments

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# Investment 10.1 Investment Register – February 2026

## Cash Position Summary as at 28 February 2026

| Account                             | Balance (\$)      | Annual Interest Rate         | Maturity Date |
|-------------------------------------|-------------------|------------------------------|---------------|
| <b>Municipal Funds:</b>             |                   |                              |               |
| Municipal Account - xxx911          | 224,809           | 0.00%                        | At Call       |
| Municipal Premium - xxx534          | 1,782,994         | 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    |
| <b>Reserve Funds:</b>               |                   |                              |               |
| Term Deposit - xxx247               | 5,000,000         | 4.23%                        | 02/05/2026    |
| Term Deposit – xxx699               | 3,293,678         | 4.39%                        | 28/05/2026    |
| <b>Total Cash &amp; Investments</b> | <b>17,801,481</b> |                              |               |



### 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 (+\$258k YTD) and is projected to reach approximately \$784k for the full 2025/26 year (\$418k in 2024/25), exceeding budget expectations due to sustained higher interest rates and a more active approach to investments compared to the previous year.

Liquidity remains strong with \$11,518,487 (65% 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 10.2 - Payments by Employees via Purchasing Cards

27 January 2026 – 27 February 2026

| Payee Name                        | Debit Amount      | Date      | Description  |
|-----------------------------------|-------------------|-----------|--|
| <b>27 November to 27 December</b> |                   |           |  |
|                                   |                   |           |  |
| Canva                             | \$165.00          | 28/1/2026 | Canva subscription 2026  |
| Sure Stay Hospitality Inn         | \$348.63          | 28/1/2026 | Accommodation - Kalgoorlie - BMO x 2   |
| Virgin Australia                  | \$388.53          | 1/2/2026  | Flight - BMO Perth to Kalgoorlie 2/2/26  |
| Virgin Australia                  | \$479.79          | 1/2/2026  | Flights BMO Flight 3/2/26 Kalgoorlie to Perth  |
| Quality Inn Railway               | \$449.00          | 2/2/2026  | BMO Accommodation for 2/2/26 Kalgoorlie  |
| Qantas                            | \$968.11          | 9/2/2026  | Flights - CEO - Adelaide to Perth 15/2/26  |
| Qantas                            | \$968.11          | 9/2/2026  | Flights BMO - Adelaide to Perth 15/2/26  |
| Qantas                            | \$361.40          | 12/2/2026 | Flights CEO Kalgoorlie to Perth 1/3/26   |
| Qantas                            | \$361.40          | 12/2/2026 | Flights - BMO - Kalgoorlie to Perth 1/3/26   |
| Virgin Australia                  | \$323.90          | 12/2/2026 | Flights - BMO Perth to Kalgoorlie 3/3/26   |
| Uber                              | \$13.44           | 16/2/2026 | Uber   |
| Starlink Internet                 | \$486.00          | 17/2/2026 | Internet subscription 17 February - 17 March 2026                                    |
| Dyson                             | \$1,349.00        | 18/2/2026 | Vacuum Cleaner for Shire Office  |
| Virgin Australia                  | \$378.56          | 20/2/2026 | Flights BMO - Perth to Adelaide 3/3/26   |
| Starlink Internet                 | \$741.00          | 22/2/2026 | Starlink Subscription for Vehicles and Shire properties 22 February to 22 March 2026 |
| The Key Company                   | \$733.00          | 24/2/2026 | Locks for Shire vehicle toolboxes  |
| Qantas                            | \$717.49          | 26/2/2026 | Flights CEO - Perth to Adelaide 3/3/26   |
|                                   | \$10.00           | 27/2/2026 | Card Fee   |
| <b>Total</b>                      | <b>\$9,242.36</b> |           |  |

# Council Resolution Tracker

Shire of Ngaanyatjarraku

| 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"> <li>The draft Deed of Extension of Sublease J096492 has been prepared and circulated for consent.</li> <li>The renewal process is progressing in accordance with statutory requirements and partnership agreements.</li> <li>The Shire is awaiting formal consents from Warburton Community Inc and the Minister for Aboriginal Affairs.</li> <li>The CEO will report back to Council to advise the finalisation of Sublease J096492.</li> </ul> | 24-Sep-2025 | 24-Sep-2025     | D,Mosel | Report back to council upon the finalisation of the agreement | Ongoing                      |
| 10.4.17.12.2025      | That Council by absolute majority<br>1. Authorises the CEO to waive adopted fees and charges for the rental of Lot 255b Motel Street, Warburton and<br>2. Authorises Lot 255b Motel Street, Warburton to be provided to Ngaanyatjarraku 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:<br>1. Authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 183 Warburton (Early Years Complex).<br>2. Authorises Lot 183 Warburton (Early Years Complex) to be provided to Ngaanyatjarra Council Group on a month – to month basis, to be reviewed in three (3) months (March 2026).   | 18-Dec-2025 | 25-Mar-2026     | GM      | To be reviewed in March                                       | To be reviewed in March 2026 |
| Feb-26               |   |             |                 |         |   |                              |
| 9.1.25.02.2026       | That the minutes of the Ordinary Council Meeting held on 17 December 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.  | 26-Feb-2026 | 26/02/2026      |         |   | Completed                    |
| 9.2.25.02.2026       | That the unconfirmed minutes of the Annual General Meeting of Electors held on 26 March 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting  | 26-Feb-2026 | 26/02/2026      |         |   | Completed                    |
| 10.1.25.02.2026      | That Council note the Council Investment Register detailing investment activity for December 2025 and January 2026 within the Financial report. (Attachment 10.1).  | 26-Feb-2026 | 26/02/2026      |         |   | Completed                    |
| 10.2.25.02.2026      | That Council receive the listing of payments made by authorised employees using transaction cards for the period of 27 November 2025 to 26 January 2026 (Attachment 10.2)   | 26-Feb-2026 | 26/02/2026      |         |   | Completed                    |
| 10.3.25.02.2026      | That Council receive the Chief Executive Officers Report for 15 December 2025 to 20 February 2026.  | 26-Feb-2026 | 26/02/2026      |         |   | Completed                    |
| 10.4.25.02.2026      | That Council receive the Council Resolution Register for December 2025 as presented in this meeting agenda, as a true and correct record, and confirms that it is satisfied that decisions marked as 'complete' have been fully enacted to the satisfaction of Council (Attachment 10.4)  | 26-Feb-2026 | 26/02/2026      |         |   | Completed                    |
| 10.5.25.02.2026      | 1. Receives the Mid-Year Review Report for the period ending 31 December 2025<br>2. Adopts the 2025/26 revised budget position and associated budget amendments as per the Tabled Report  | 26-Feb-2026 | 26/02/2026      |         |   | Completed                    |

|                  |  |             |             |             |  |           |
|------------------|--|-------------|-------------|-------------|--|-----------|
| 10.6.25.02.2026  | That Council by absolute majority<br>1. Approves the use of the Shire's Common Seal to be affixed to the lease agreements for Units 4, 3, 11, 13 and 9; and<br>2. Authorises the Chief Executive Officer and the Shire President to affix the Common Seal to the lease agreements.   | 26-Feb-2026 | 26-Feb-2026 |             | Common Seal applied  | Completed |
| 10.7.25.02.2026  | That Council by absolute majority adopts the review and updates to the Register of Delegations for 2025/26 as attached (Attachment 10.7)   | 26-Feb-2026 | 26/02/2026  |             |  | Completed |
| 10.8.25.02.2026  | 1. That Council approves the CEO and Cr Mclean and Cr Thomas attendance at the Australian Local Government Associations, 2026 Regional forum and National General Assembly 23 – 25 June 2026 in Canberra.<br>2. Endorses Cr McLean as the Shire's voting representative.   | 26-Feb-2026 | 26/02/2026  |             | CEO, Shire President and Cr Thomas registered for ALGA NGA     | Completed |
| 10.9.25.02.2026  | That Council:<br>1. Endorses by absolute majority the revised Draft WALGA Climate Change Advocacy Position (2026) as its formal submission to WALGA in response to the Climate Change Advocacy Position Consultation Paper (January 2026).<br>2. Authorises the Chief Executive Officer to submit the endorsed feedback to WALGA prior to the closing date of 1 May 2026.<br>3. Notes WALGA's ongoing advocacy for climate leadership, dedicated funding, and sector capability building, and supports continued collaboration on Local Government climate initiatives.    | 26-Feb-2026 | 26/02/2026  |             | WALGA advised of Shire's endorsement.                          | Completed |
| 10.10.25.02.2026 | That Council resolves to approve Cr Preston Thomas to attend the WALGA Aboriginal Elected Member Roundtable on 17 March 2026 and the 2026 Aboriginal Engagement Forum on Wednesday 18 March 2026 and approve associated expenditure against the Elected Member Training and Development budget.  | 26-Feb-2026 | 26/02/2026  |             | Cr Thomas registered   | Completed |
| 10.11.25.02.2026 | That Council resolves by an absolute majority to adopt the updated Code of Conduct for Council Members, Committee Members and Candidates, in accordance with section 5.104 of the Local Government Act 1995. (Attachment 10.11)  | 26-Feb-2026 | 26/02/2026  | Gov Manager | Uploaded to Shire website                                      | Completed |
| 10.12.25.02.2026 | That Council endorse to reschedule the 25 March 2026 Council meeting from 1.00pm to 10.00am and for the Chief Executive Officer to notify the public via the council website and social media.   | 26-Feb-2026 | 26/02/2026  | Gov Manager | Notice uploaded to website                                     | Completed |
| 10.13.25.02.2026 | That Council:<br>1. Support the installation of telecommunications equipment at the Tjulyuru Cultural and Civic Centre and building in Warburton to establish a public internet access point as part of the First Nations Community WiFi Grant project; and<br>2. Advise the Warburton Community Inc. of the installation and network build in accordance with the Management Deed<br>3. Authorises the Chief Executive Officer to provide formal approval to the Ngaanyatjarra Council and Australia Private Networks to proceed with the installation and network build. | 26-Feb-2026 | 26/02/2026  | Gov Manager | Mail advising NG Council and Warburton Community Inc sent 27/2 | Completed |
| 11.1.25.02.2026  | That Council receive the Operational Services Action Report for December 2025.to February 2026 (Attachment 11.1).  | 26-Feb-2026 | 26/02/2026  |             |  | Completed |
| 12.1.25.02.2026  | That the Council received the month payment listing for December 2025 with payments of \$943,671.94, and January 2026 with payments of \$466,648.80. (Attachment 12.1)   | 26-Feb-2026 | 26/02/2026  |             |  | Completed |
| 12.2.25.02.2026  | That Council receive the Monthly Financial Report for the periods ended 31st December 2025 and 31st January 2026 (Attachment 12.2)   | 26-Feb-2026 | 26/02/2026  |             |  | Completed |

# Electoral Reform Discussion Paper

## 1. Background

### 1.1. Purpose

The purpose of this discussion paper is to request Council-endorsed Local Government feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

These options have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation. While WALGA has relevant advocacy positions (discussed further below), the purpose of this discussion paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

### 1.2. WALGA existing advocacy positions

#### 1.2.1. Elections

WALGA has established advocacy positions reflecting the sector's support of voluntary voting and elections of half the offices on Council every two years. These advocacy positions are provided in Appendix 1.

In late 2024 WALGA conducted a review of its Elections Advocacy Positions to ensure they reflected the sector's contemporary view.

Local Government responses at that time indicated strong (98%) support for half spills every two years, which was reflected in the adopted Advocacy Position [2.5.16 Elections](#).

While voluntary voting was supported by an overall majority of responses (74%), compulsory voting was supported by a majority (64%) of metropolitan respondents and a majority (61%) of Class 1 and 2 respondents.

State Council requested that the WALGA secretariat undertake further investigation of the implications of compulsory and voluntary participation in Local Government elections before reporting back to State Council.

In the interim, Advocacy Position [2.5.15 Participation in Local Government Elections](#) was retained, expressing support for voluntary voting with a note that further work was being undertaken.

This investigation was ongoing when the Minister for Local Government raised the prospect of further Local Government election reform.

A State by State comparison of electoral statistics is provided in Appendix 2.

## 1.2.2. Election costs

In 2024, WALGA conducted a review of five Local Government biennial election cycles up to and including the 2023 Local Government elections. The review demonstrated significant cost increases and concerns about the lack of transparency in costings provided by the Western Australian Electoral Commission (WAEC).

In September 2024, State Council adopted Advocacy Position [2.5.18 Local Government Elections Analysis 2015-2023](#), calling for an independent audit of the WAEC's cost allocation methods and the introduction of Service Level Agreements to ensure transparency of costing methodology.

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, the current lack of transparency in costing methodology makes it impossible to confidently forecast cost impacts.

This discussion paper seeks to identify the factors associated with each reform proposal that may affect election costs. This is further complicated by the interaction of possible reform options and external economic factors.

WALGA has requested that the Department of Local Government, Regulation and Industry Safety (LGIRS) and the Western Australian Electoral Commission, undertake modelling to identify the cost implications of any proposed reforms.

A comparison of available electoral costs data, State by State, is included as Table 4 in Appendix 2.

WALGA has contacted other Local Government associations to ask if they have experienced changes in costs associated with [compulsory four-year, all-in all-out](#), local government elections. As this has been the approach in most jurisdictions for some time, responses were largely unable to address changes in cost.

## 2. Election Frequency

### Current situation

Western Australia holds biennial elections, with half of the offices on Council elected every two years for four-year terms. All other Australian jurisdictions hold full spill elections every four years (four-year terms).

### Considerations

Considerations include:

- Voter participation and fatigue
- Continuity, knowledge retention and mentorship for new Council Members
- Stable whole-of-Council mandate and collective accountability
- Capacity for candidate recruitment
- Administrative requirements
- Extraordinary vacancies and backfilling
- Timing and transitional arrangements

### Re-election rates

WALGA has analysed the composition of Councils following the last two Local Government elections in other Australian jurisdictions, all of which have full spill elections. A comparison of available data on re-election rates is included as Table 2 in Appendix 2.

This data suggests that on average, re-elected Council Members make up between 47% and 57% of Council following full spill elections.

By comparing over 700 consecutive ordinary election results, the review identified nine occasions when the membership of Council following an ordinary election was 100% different from the Council following the previous ordinary election. However, four of these local governments held mid-term extraordinary elections, meaning the changes in membership occurred over two or more elections within a four-year period.

### **Costs**

In one respect, a change to a four-year cycle would reduce costs by reducing the number of elections. However, the cost of each election may increase. The WAEC uses the number of vacancies to inform quotations for the conduct of elections. Full spill elections would double the number of vacancies, with possible increased costs associated with printing and postage and increased staffing for the count.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of a change in election frequency may also vary between Local Governments.

### **Questions**

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

## **3. Compulsory or Voluntary Voting**

### **Current situation**

Voting in Local Government elections is voluntary in Western Australia and South Australia. All other Australian jurisdictions have compulsory voting.

### **Considerations**

Considerations include:

- Voter participation and democratic legitimacy
- Voter engagement, awareness and/or fatigue
- Administrative and enforcement requirements
- Application to owner and occupier rolls

### **Participation rates**

A comparison of available participation data is included as Table 3 in Appendix 1.

### **Costs**

The WAEC uses expected participation rates to inform quotations for the conduct of elections. It is likely that an increased participation rate would increase election costs through higher reply-paid charges and increased staffing for the count. However, in-person elections become more cost effective than postal elections at higher participation rates.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of compulsory voting may also be different for each Local Government depending on their current participation rates and methods for holding elections, and whether these would change significantly.

Tasmania implemented compulsory voting in Local Government elections in 2022. Local Government Association Tasmania (LGAT) advised that this resulted in reasonably significant cost increases. The Tasmanian Electoral Commission reported a \$9.32 per elector cost for the first compulsory Local Government elections in 2022, a 35% increase from \$6.92 in 2018. An analysis of the factors contributing to this increase is not available and it may be challenging to draw direct comparisons between Tasmania and WA.

It is likely that the cost impact of compulsory voting would be moderated if elections also transition to a 4 yearly cycle.

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### Questions

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

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# Appendix 1- WALGA Elections Advocacy Positions

## 2.5.15 Participation in Local Government Elections

|                          |  |
|--------------------------|--|
| Position Statement       | <p>The Local Government sector supports voluntary participation in Local Government elections.</p> <p><i>Noting that State Council at its 6 December 2024 State Council meeting resolved that the WALGA Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.</i></p> |
| Background               | <p>Voluntary participation in Local Government elections is a long-established position of the Local Government sector, and was confirmed as a result of sector feedback received during the Local Government reform process.</p>  |
| State Council Resolution | <p>December 2024 - 090.5/2024</p> <p>February 2022 – 312.1/2022</p> <p>December 2020 – 142.6/2020</p> <p>March 2019 – 06.3/2019</p> <p>December 2017 – 121.6/2017</p> <p>October 2008 – 427.5/2008</p>   |
| Supporting Documents     | <p>Advocacy Positions for a New Local Government Act</p> <p>WALGA submission: Local Government Reform Proposal (February 2022)</p>   |

## 2.5.16 Elections

|                    |  |
|--------------------|--|
| Position Statement | <p>The Local Government sector supports:</p> <ol style="list-style-type: none"> <li>1. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election.</li> <li>2. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections.</li> <li>3. First-Past-The-Post (FPTP) voting system for internal Council elections.</li> </ol> |
|--------------------|--|

4. Councils holding elections by means of in-person, postal and/or electronic voting.
5. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.

#### Background

The sector positions on Local Government elections have been long-established. This was confirmed as a result of sector feedback received during the Local Government reform process.

Following the 2023 Local Government Elections where legislative reforms to Local Government elections processes were first implemented, sector wide consultation was conducted on key elements of the elections advocacy positions to determine if they accurately reflected the sector's contemporary view.

#### State Council Resolution

December 2024 - 091.5/2024

February 2022 – 312.1/2022

December 2020 – 142.6/2020

March 2019 – 06.3/2019

December 2017 – 121.6/2017

October 2008 – 427.5/2008

## 2.5.18 Local Government Elections Analysis 2015-2023

#### Position Statement

That WALGA advocate to the State Government:

1. For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.
2. For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:
  - a. transparency of costing methodology,
  - b. direct engagement with Local Governments pre and post elections, and
  - c. the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.

3. For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.
4. For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.

## Background

A comprehensive review and analysis of five election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process in Western Australia was carried out by WALGA.

With a focus on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), the analysis has found evidence of the rising cost and reduced service level of conducting Local Government elections in Western Australia.

Elected Member feedback, costs vs service comparisons and engagement by the sector with WALGA's governance services over the 2023 Local Government election period, are the basis for the position outlined above.

## State Council Resolution

September 2024 - 065.4/2024

# Appendix 2 - Election Statistics

*The data in the following tables is derived from publicly available reports issued by the respective State Electoral Commissions for the elections they conducted. The different content and format of reporting in each jurisdiction can make direct comparisons challenging.*

**Table 1: Comparative overview**

| Jurisdiction       | Compulsory/optional voting | Frequency                 | Postal/In Person     |
|--------------------|----------------------------|---------------------------|----------------------|
| Western Australia  | Optional                   | Half spill every 2 years  | Postal or in person  |
| South Australia    | Optional                   | Full spill every 4 years. | Postal.              |
| Northern Territory | Compulsory                 | Full spill every 4 years  | Postal or in person. |
| Queensland         | Compulsory                 | Full spill every 4 years. | Postal or in person. |
| New South Wales    | Compulsory                 | Full spill every 4 years. | In person.           |
| Victoria           | Compulsory                 | Full spill every 4 years. | Postal               |
| Tasmania           | Compulsory                 | Full spill every 4 years. | Postal               |

**Table 2: Average percentage of returning Council Members (at individual Council level)**

*States with full spills only. Calculated using publicly reported ordinary election results including elections conducted by private providers.*

| State           | Most recent election year<br>Average % of Council Members who were Council Members the previous term | Previous election year<br>Average % of Council Members who were Council Members the previous term |
|-----------------|--|---|
| Queensland      | <b>2024</b><br>47%   | <b>2021</b><br>49%  |
| New South Wales | <b>2024</b><br>54%   | <b>2021</b><br>49%  |
| Victoria        | <b>2024</b><br>46%   | <b>2020</b><br>47%  |
| South Australia | <b>2022</b><br>57%   | <b>2018</b><br>48%  |
| Tasmania        | <b>2022</b><br>53%   | <b>2018</b><br>54%  |

**Table 3: Percentage of all elected candidates who were returning Council Members (at State level)**

*States with full spills only. Official state level percentage reported by electoral commissions for elections they conducted.*

| State           | Most recent election year<br>% of returning Council Members | Previous election year<br>% of returning Council Members |
|-----------------|---|--|
| Queensland      | <b>2024</b><br>43.2%  | <b>2021</b><br>46.0%                                     |
| New South Wales | <b>2021</b><br>56.8%  | <b>2016/17 (amalgamations)</b><br>60.6%                  |
| Victoria        | <b>2024</b><br>43.0%  | <b>2020</b><br>51.9%                                     |
| South Australia | <b>2022</b><br>50.0%  | <b>2018</b><br>55.3%                                     |
| Tasmania        | <b>2022</b><br>46.0%  | <b>2018</b><br>48.0%                                     |

**Table 4: Election participation rates**

| State | Election Year   | Election Year                          | Election Year  |
|-------|---|--|--|
| WA    | <b>2023</b><br>31.2%  | <b>2021</b><br>30.2%                   | <b>2019</b><br>29.1%   |
| NSW   | <b>2024</b><br>84.54%   | <b>2021 (2020 postponed)</b><br>83.56% | <b>2016/2017 (amalgamations)</b><br><b>2017:</b> 79.58%<br><b>2016:</b> 79.27% |
| NT    | <b>2025</b><br><i>Official report not yet available.</i>      | <b>2021</b><br>61.3%                   | <b>2017</b><br>58.5%   |
| QLD   | <b>2024</b><br>82.31%   | <b>2020 (COVID impacted)</b><br>77.71% | <b>2016</b><br>83.04%  |
| SA    | <b>2022</b><br>32.9%  | <b>2018</b><br>31.6%                   | <b>2014</b><br>31.99%  |
| TAS   | <b>2022 (First election with compulsory voting)</b><br>84.79% | <b>2018</b><br>58.72%                  | <b>2014</b><br>54.58%  |
| VIC   | <b>2024</b><br>81.46%   | <b>2020</b><br>81.47%                  | <b>2016</b><br>72.15%  |

**Table 5: Election costs**
*Election costs invoiced to Local Governments.*

| State | Election Year  | Election Year   | Election Year   |
|-------|--|---|---|
| WA    | <b>2023</b><br><i>postal elections only</i><br>\$5.17 per elector<br>1,763,392 electors<br>(115 districts) | <b>2021</b><br><i>postal elections only</i><br>\$4.06 per elector<br>1,727,712 electors<br>(92 districts) | <b>2019</b><br><i>postal elections only</i><br>\$3.70 per elector<br>1,619,431 electors<br>(86 districts)   |
| NSW   | <b>2024</b><br>\$55.67million<br>5,242,086 electors<br>(125 councils)                                      | <b>2021</b><br>\$46million ( <i>budgeted</i> )<br>4,838,137 electors<br>(122 councils)                    | <b>2016/2017</b><br><b>2017</b><br>\$19.17 million<br>2.73 million electors<br>(45 councils)<br><b>2016</b><br>\$14.11 million<br>1.97million electors<br>(76 councils) |
| NT    | <b>2025</b><br>NA  | <b>2021</b><br>\$1,864,193<br>142,546 electors  | <b>2017</b><br>\$1,593,775<br>133,927 electors  |
| SA    | <b>2022</b><br>\$8.93million (ex GST)<br>\$6.93 per elector (ex GST)                                       | <b>2018</b><br>\$6.57million (ex GST)<br>\$5.41 per elector (ex GST)                                      | <b>2014</b><br>\$4.36million (ex GST)<br>\$3.77 per elector (ex GST)  |
| TAS   | <b>2022</b><br><i>voting became compulsory</i><br>\$9.32 per elector<br>410,975 electors                   | <b>2018</b><br>\$6.92 per elector<br>356,810 electors   | <b>2014</b><br><i>first all-in all-out</i><br>\$5.59 per elector<br>375,355 electors  |

*Note: Data in this table is taken from reports published by the relevant Electoral Commissions. Due to differences in the ways electoral costs are apportioned, a per elector cost is only provided if it was reported. Data for QLD and VIC is not clearly discernible in Election Reports, and therefore not presented in this table.*

# INFOPAGE

**To:** All Local Governments                      **From:** Kirsty Martin,  
Executive Manager Member Services

**Date:** 13 February 2026

**Subject:** Sector Consultation – Electoral Reform Discussion Paper

|                          |   |
|--------------------------|---|
| <b>Operational Area:</b> | Governance  |
| <b>Key Issues:</b>       | Local Governments are requested to provide Council-endorsed feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically: <ul style="list-style-type: none"> <li>• full spill elections every 4 years; and</li> <li>• compulsory voting at Local Government elections</li> </ul> |
| <b>Action Required:</b>  | Response to WALGA <b>by 4:00pm Friday 27 March 2026</b>   |

WALGA is undertaking sector engagement regarding Local Government electoral reforms expected to be proposed by the State Government.

In June 2025, Hon Hannah Beazley MLA, Minister for Local Government, expressed support for a four-year election cycle, citing concerns about voter fatigue and the rising costs of conducting biennial elections. These messages were repeated in Minister Beazley's address at WALGA's 2025 Local Government Convention, which also raised the possibility of compulsory voting. These comments have prompted renewed interest and discussion across the sector.

WALGA has contacted both the Department of Local Government, Industry Regulations and Safety (LGIRS) and the Minister's office seeking details of any consultation on these matters, but no further information has been provided.

By proactively progressing this consultation, WALGA is seeking to obtain sector feedback that will ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

Attached to this Infopage is a brief Discussion Paper. The Discussion Paper outlines some example considerations that Local Governments may choose to address when preparing their feedback. It is not intended to present an exhaustive or prescriptive list.

Local Governments are requested to provide Council endorsed responses to the Discussion Paper by 27 March 2026. This feedback will inform an item to be presented to State Council.

**For more information, please contact Kirsty Martin on 9213 2051 or Felicity Morris on 9213 2093. Please send responses to [governance@walga.asn.au](mailto:governance@walga.asn.au)**

# Code of Conduct Employees

Implementation Date: March 2026  
Responsible Officer: Chief Executive Officer

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# Introduction

The Shire of Ngaanyatjarraku (Shire) Code of Conduct (the Code) provides employees with clear guidelines for the standards of professional conduct expected of them in carrying out their functions and responsibilities.

The Code addresses the broader issue of ethical responsibility and encourages transparency and accountability. The Code expresses the Shire's commitment to high standards of ethical and professional behaviour and outlines the principles in which individual responsibilities are based.

The Code is complementary to the principles adopted in the Local Government Act 1995 (the Act) and associated regulations, which incorporate four fundamental aims:

- a) better decision-making by local governments;
- b) greater community participation in the decisions and affairs of local governments;
- c) greater accountability of local governments to their communities; and
- d) more efficient and effective local government.

## 2.1 Statutory Environment

The Code addresses the requirement in section 5.51A of the Act for the CEO to prepare and implement a code of conduct to be observed by employees of the Local Government, and includes the matters prescribed in Part 4A of the Local Government (Administration) Regulations 1996.

The Code should be read in conjunction with the Act and associated regulations. Employees should ensure that they are aware of their statutory responsibilities under this and other legislation.

## 2.2 Application

For the purposes of the Code, the term employees include persons employed by the Shire or engaged by Shire under a contract for services. The Code applies to all employees, including the CEO, while on the Local Government's premises or while engaged in Local Government related activities. Clause 3.15 of this Code (Gifts), does not apply to the CEO.

Employees of the Shire are subject to the provisions of the Code, including any updates and amendments, upon their acceptance of employment and while they remain employed by the Shire.

# Code of Conduct

## 2.3 Role of Employees

The role of employees in Local Government is determined by the functions of the CEO as set out in section 5.41 of the Act.

### 5.41. Functions of CEO

The CEO's functions are to:

- (a) advise the council in relation to the functions of a local government under this Act and other written laws;
- (b) ensure that advice and information is available to the council so that informed decisions can be made;
- (c) cause council decisions to be implemented;
- (d) manage the day to day operations of the local government;
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions;
- (f) speak on behalf of the local government if the mayor or president agrees;
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees);
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.

Local Government Act 1995

## 2.4 Principles Affecting Employment by the Shire

The principles set out in section 5.40 of the Act apply to the employment of the Shire employees:

### 5.40. Principles affecting employment by local governments

*The following principles apply to a local government in respect of its employees —*

- (a) *employees are to be selected and promoted in accordance with the principles of merit and equity; and*
- (b) *no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and*
- (c) *employees are to be treated fairly and consistently; and*
- (d) *there is to be no unlawful discrimination against employees or persons seeking employment by the Shire on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and*
- (e) *employees are to be provided with safe and healthy working conditions in accordance with the Work Health and Safety Act 2020 (WA) and work Health and Safety (General) Regulations 2022; and*
- (f) *such other principles, not inconsistent with this Division, as may be prescribed.*

## **2.5 Relationships between Council Members and Employees**

Employees recognise that Council Members, constituting the Council, is the supreme policy making body for the Shire and that employees implement the policies and decisions of the Council.

Employees will recognise that Council Members' views and opinions often reflect valid community viewpoints that should be considered in conjunction with professional opinion. Employees will therefore make every effort to assist Members in the performance of their role, and to achieve the satisfactory resolution of issues that may arise in the performance of their official roles.

An effective Council Member works as part of the Council team with the Chief Executive Officer and other employees. That teamwork will only occur if Council Members and employees have a mutual respect and cooperate with each other to achieve the Council's corporate goals and implement the Council's strategies.

Employees, when referring a member of the community to a Council Member over issues that the employee cannot resolve due to current Council Policy, will ensure that other Council Members are advised of the referral and any information that may assist in resolving the issue.

## **2.6 Personal Behaviour**

Employees will:

- a) act, and be seen to act, properly, professionally and in accordance with the requirements of the law, the terms of this Code and all policies of the Shire;
- b) perform their duties impartially and in the best interests of the Shire of, uninfluenced by fear or favour;
- c) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Shire of and the community;
- d) make no allegations which are improper or derogatory (unless true and in the public interest);
- e) refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
- f) always act in accordance with their obligation of fidelity to the Shire.

## **2.7 Honesty and Integrity**

Employees will:

- a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- b) be frank and honest in their official dealing with each other; and
- c) report any dishonesty or possible dishonesty on the part of any other employee to their Manager, Supervisor or the CEO in accordance with this Code and the Shire policies.

## **2.8 Performance of Duties**

While on duty, employees will give their whole time and attention to Shire business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Shire.

## **2.9 Compliance with Lawful and Reasonable Directions, Decisions and Policies**

- a) Employees will comply with any lawful and reasonable direction given by any person having authority to make or give such an order, including but not limited to their Line Manager, Manager or the CEO.
- b) Employees will give effect to the lawful decisions and policies of the Shire, whether or not they agree with or approve of them.

## **2.10 Administrative and Management Practices**

Employees will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

## **2.11 Intellectual Property**

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Shire upon its creation unless otherwise agreed by separate contract.

## **2.12 Recordkeeping**

Employees will ensure complete and accurate local government records are created and maintained in accordance with the Shire's Recordkeeping system.

## **2.13 Dealing with Other Employees**

- a) Employees will treat other employees with respect, courtesy and professionalism, and refrain from behaviour that constitutes discrimination, bullying or harassment.
- b) Employees must be aware of, and comply with their obligations under relevant law and the Shire policies regarding workplace behaviour and work health and safety.
- c) Employee behaviour should reflect the Shire values and contribute towards creating and maintaining a safe and supportive workplace.

## **2.14 Dealing with Community**

- a) Employees will treat all members of the community with respect, courtesy and professionalism.
- b) All Shire services must be delivered in accordance with relevant policies including the Customer Service Charter and procedures, and any issues resolved promptly, fairly and equitably. A copy of our Customer Service Charter can be found [here](#).

## **2.15 Professional Communications**

- a) All aspects of communication by employees (including verbal, written and electronic), involving the Shire activities should reflect the status, values and objectives of the Shire.
- b) Communications should be accurate, polite and professional, and delivered in accordance with the Shire Customer Service Charter and Branding Style Guide.

## **2.16 Personal Communications and Social Media**

- a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether intended or not.
- b) Employees must not, unless undertaking a duty in accordance with their

employment, disclose information, make comments or engage in communication activities about or on behalf of the Shire, its Council Members, employees or contractors, which breach this Code.

- c) Employee comments which become public and breach the Code of Conduct, or any other operational policy or procedure including the Shire's social media policy (refer to the CEO Procedure – Social Media), may constitute a disciplinary matter and may also be determined as misconduct and be notified in accordance with the Corruption, Crime and Misconduct Act 2003.

## 2.17 Personal Presentation

Employees are expected to comply with professional, neat and responsible dress standards at all times, in accordance with the Shire's relevant policies and procedures.

## 2.18 Gifts

- a) Application  
This clause does not apply to the CEO.
- b) **Definitions**  
In this clause –  
**activity involving a local government discretion** has the meaning given to it in the Local Government (Administration) Regulations 1996;

**activity involving a local government discretion** means an activity —

- a) that cannot be undertaken without an authorisation from the local government; or
- b) by way of a commercial dealing with the local government;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

**associated person** has the meaning given to it in the Local Government (Administration) Regulations 1996;

**associated person** means a person who —

- a) is undertaking or seeking to undertake an activity involving a local government discretion; or
- b) it is reasonable to believe, is intending to undertake an activity involving a local government discretion

[r.19AA of the *Local Government (Administration) Regulations 1996*]

**gift** has the meaning given to it in the Local Government (Administration) Regulations 1996

**gift** —

- (a) has the meaning given in section 5.57 [of the Local Government Act 1995]; but
- (b) does not include —
  - (i) a gift from a relative as defined in section 5.74(1); or
  - (ii) a gift that must be disclosed under the Local Government (Elections) Regulations 1997 regulation 30B; or
  - (iii) a gift from a statutory authority, government instrumentality or non-profit association for professional training; or
  - (iv) a gift from WALGA, the Australian Local Government Association Limited (ABN 31 008 613 876), the Local Government Professionals Australia WA (ABN 91 208 607 072) or the LG Professionals Australia (ABN 85 004 221 818);

[r.19AA of the Local Government (Administration) Regulations 1996]

**gift** means —

- (a) a conferral of a financial benefit (including a disposition of property) made by 1 person in favour of another person unless adequate consideration in money or money's worth passes from the person in whose favour the conferral is made to the person who makes the conferral; or
- (b) a travel contribution;

**travel** includes accommodation incidental to a journey;

**travel contribution** means a financial or other contribution made by 1 person to travel undertaken by another person

[Section 5.57 of the Local Government Act 1995]

**relative**, in relation to a relevant person, means any of the following —

- (a) a parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant of the relevant person or of the relevant person's spouse or de facto partner;
- (b) the relevant person's spouse or de facto partner or the spouse or de facto partner of any relative specified in paragraph (a),

whether or not the relationship is traced through, or to, a person whose parents were not actually married to each other at the time of the person's birth or subsequently, and whether the relationship is a natural relationship or a relationship established by a written law;

[Section 5.74(1) of the Local Government Act 1995]

**prohibited gift** has the meaning given to it in the Local Government (Administration) Regulations 1996;

**prohibited gift**, in relation to a local government employee, means —

- a) a gift worth the threshold amount or more; or
- b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

**reportable gift** means:

- (i) a gift worth more than \$50 but less than \$300; or
- (ii) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth more than \$50 but less than \$300.

**threshold amount** has the meaning given to it in the Local Government (Administration) Regulations 1996, subject to the CEO's determination under subclause (c);

**threshold amount**, for a prohibited gift, means —

- (a) a gift worth the threshold amount or more; or
- (b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

c) Determination

In accordance with Regulation 19AF of the Local Government (Administration) Regulations 1996 the CEO has determined \$300 as the threshold amount for reportable and prohibited gifts.

- d) Employees must not accept a prohibited gift from an associated person.
- e) Employees must not accept any gifts in the form of event tickets or registrations, unless authorised by the CEO.
- f) An employee who accepts a reportable gift from an associated person is to notify the CEO in accordance with subclause (f) and within 10 days of accepting the gift.
- g) The notification of the acceptance of a reportable gift must be in writing and include:
  - (i) the name of the person who gave the gift; and
  - (ii) the date on which the gift was accepted; and
  - (iii) a description, and the estimated value, of the gift; and
  - (iv) the nature of the relationship between the person who is an employee and the person who gave the gift; and
  - (v) if the gift is one of two or more accepted from the same person within a period of one year:
    - 1) a description;
    - 2) the estimated value; and
    - 3) the date of acceptance,of each other gift accepted within the one year period.
- h) The CEO will maintain a register of reportable gifts and record in it details of notifications given to comply with subclause (f).

- i) The CEO will arrange for the register maintained under subclause (g) to be published on the Shire's official website.
- j) As soon as practicable after a person ceases to be an employee, the CEO will remove from the register all records relating to that person. The removed records will be retained for a period of at least 5 years.

## **2.19 Conflict of Interest**

- a) Employees will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.
- b) Employees will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Shire, without first disclosing the interest to the CEO. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.
- c) Employees will lodge written notice with the CEO describing an intention to undertake a dealing in land which is within the district of the Shire, or which may otherwise be in conflict with the Shire's functions (other than purchasing the principal place of residence).
- d) Employees who exercise a recruitment or any other discretionary function will disclose any actual (or perceived) conflict of interest to the CEO before dealing with relatives or friends and will disqualify themselves from dealing with those persons.
- e) Employees will conduct themselves in an apolitical manner and refrain from political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity.

## **2.20 Secondary Employment**

An employee must not engage in secondary employment (including paid and unpaid work) without receiving the prior written approval of the CEO, in accordance with the relevant Shire policy. Refer to the CEO Procedure - Secondary Employment and the Application for Secondary Employment can be found [here](#).

## **2.21 Disclosure of Financial Interest**

- a) All employees will apply the principles of disclosure of financial interest as contained within the Act.
- b) Employees who have been delegated a power or duty, have been nominated as 'designated employees' or provide advice or reports to Council or Committees, must ensure that they are aware of, and comply with, their statutory obligations under the Act.

## **2.22 Disclosure of Interests Relating to Impartiality**

- a) In this clause, interest has the meaning given to it in the Local Government (Administration) Regulations 1996.

**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.

[r.19AA of the *Local Government (Administration) Regulations 1996*]

- b) An employee who has an interest in any matter to be discussed at a Council or Committee meeting attended by the employee is required to disclose the nature of the interest:
  - (i) in a written notice given to the CEO before the meeting; or
  - (ii) at the meeting immediately before the matter is discussed.
- c) An employee who has given, or will give, advice in respect of any matter to be discussed at a Council or Committee meeting not attended by the employee is required to disclose the nature of any interest the employee has in the matter:
  - (i) in a written notice given to the CEO before the meeting; or
  - (ii) at the time the advice is given.
- d) A requirement described under (b) and (c) excludes an interest referred to in Section 5.60 of the Act.
- e) An employee is excused from a requirement made under (b) or (c) to disclose the nature of an interest because they did not know and could not reasonably be expected to know:
  - (i) that they had an interest in the matter; or
  - (ii) that the matter in which they had an interest would be discussed at the meeting and they disclosed the nature of the interest as soon as possible after the discussion began.
- f) If an employee makes a disclosure in a written notice given to the CEO before a meeting to comply with requirements of (b) or (c), then:
  - (i) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
  - (ii) at the meeting the person presiding must bring the notice and its contents to the attention of persons present immediately before a matter to which the disclosure relates is discussed.
- g) If:
  - (i) to comply with a requirement made under item (b), the nature of an employee's interest in a matter is disclosed at a meeting; or
  - (ii) a disclosure is made as described in item (e)(ii) at a meeting; or
  - (iii) to comply with a requirement made under item (f)(ii), a notice disclosing the nature of an employee's interest in a matter is brought to the attention of the persons present at a meeting,the nature of the interest is to be recorded in the minutes of the meeting.

## 2.23 Use and Disclosure of Information

- a) Employees must not access, use or disclose information held by the Shire except as directly required for, and in the course of, the performance of their duties.
- b) Employees will handle all information obtained, accessed or created in the course of their duties responsibly, and in accordance with this Code, the Shire policies and procedures.
- c) Employees must not access, use or disclose information to gain improper advantage for themselves or another person or body, in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm, detriment or impairment to any person, body, or the Shire.
- d) Due discretion must be exercised by all employees who have access to confidential, private or sensitive information.
- e) Nothing in this section prevents an employee from disclosing information if the disclosure:
  - (i) is authorised by the CEO or the CEO's delegate; or
  - (ii) is permitted or required by law.

## 2.24 Improper and Undue Influence

- a) Employees will not take advantage of their position to improperly influence Council Members or employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.
- b) Employees must not take advantage of their position to improperly influence any other person in order to gain undue or improper (direct or indirect) advantage or gain, pecuniary or otherwise, for themselves or for any other person or body.
- c) Employees must not take advantage of their positions to improperly disadvantage or cause detriment to the local government or any other person.

## 2.25 Use of Shire Resources

- a) In this clause –
  - Shire resources** includes local government property and services provided or paid for by the Shire of Ngaanyatjarraku;
  - local government property** has the meaning given to it in the Act.

**local government property** means anything, whether land or not, that belongs to, or is vested in, or under the care, control or management of, the local government

[Section 1.4 of the *Local Government Act 1995*]

- b) Employees will:
  - (i) be honest in their use of the Shire resources and must not misuse them or permit their misuse (or the appearance of misuse) by any other person or

- body;
- (ii) use the Shire resources entrusted to them effectively, economically, in the course of their duties and in accordance with relevant policies and procedures; and
- (iii) not use the Shire resources (including the services of employees) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the CEO).

## **2.26 Use of Shire Finances**

- a) Employees are expected to act responsibly and exercise sound judgment with respect to matters involving the Shire finances.
- b) Employees will use Shire finances only within the scope of their authority, as defined in their specific delegations and the Shire's policies and procedures.
- c) Employees with financial management responsibilities will comply with the requirements of the Local Government (Financial Management) Regulations 1996.
- d) Employees exercising purchasing authority will comply with the Shire Purchasing Policy, and the systems and procedures established by the CEO in accordance with regulation 5 of the Local Government (Financial Management) Regulations 1996.
- e) Employees will act with care, skill, diligence, honesty and integrity when using Shire finances.
- f) Employees will ensure that any use of the Shire finances is appropriately documented in accordance with the relevant policy and procedure.

## **2.27 Reporting of Suspected Breaches of the Code of Conduct**

Employees may report suspected breaches of the Code of Conduct to their Supervisor/Manager, Director, a member of the Human Resources (HR) team, or the CEO.

## **2.28 Handling of Suspected Breaches of the Code of Conduct**

Suspected breaches of the Code will be dealt with in accordance with the relevant Shire policies and procedures, depending on the nature of the suspected breach.

## **2.29 Reporting Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviours of Shire Resources**

- a) Employees may report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour to their Supervisor/Manager, Director, a member of the HR team, or the CEO.
- b) In accordance with the Corruption, Crime and Misconduct Act 2003, if the CEO suspects on reasonable grounds that the alleged behaviour may constitute misconduct as defined in that Act, the CEO will notify:
  - (i) the Corruption and Crime Commission, in the case of serious misconduct; or
  - (ii) the Public Sector Commissioner, in the case of minor misconduct.
- c) Employees, or any person, may also report suspected serious misconduct to the Corruption and Crime Commission or suspected minor misconduct to the Public

Sector Commissioner.

- d) Employees, or any person, may also make a Public Interest Disclosure to report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour, using the Shire's Public Interest Disclosure Procedures, published on the Shire website.

### **2.30 Handling of Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour**

Suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour will be dealt with in accordance with the appropriate Shire policies and procedures, and where relevant, in accordance with the lawful directions of the appropriate statutory body.

| <b>Procedure History</b> |                                  |
|--------------------------|----------------------------------|
| Procedure implemented    | March 2021                       |
| Procedure reviewed       | February 2026                    |
| Procedure implemented    | March 2026 via All Staff Meeting |

### **Acknowledgement of Conditions**

I acknowledge that I have received, read, and understood the Employee Code of Conduct issued under the authority of the Chief Executive Officer of the Shire of Ngaanyatjarraku.

By signing below, I confirm my understanding and acceptance of these conditions.

.....  
Employees Name

.....  
Employees Signature

Date: .....



Shire of **Ngaanyatjarraku**  
ON A JOURNEY

# Council Policy

Policy 3.4 – Work Health and Safety (WHS)

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## Policy Objective

This policy outlines the Shire of Ngaanyatjarraku commitment to reducing hazards and incidents in the workplace through the continuous improvement of safety and health standards and accompanying management systems.

This policy demonstrates the Shire of Ngaanyatjarraku's commitment to providing a safe and healthy workplace in accordance with the Work Health and Safety Act 2020 (WA) and associated Regulations, through the continuous improvement of safety systems and practices.

## Policy Statement

The Shire of Ngaanyatjarraku will ensure that all levels of personnel, including senior management, workers, contractors and volunteers, understand their roles and responsibilities in accordance with legislative requirements.

The Shire of Ngaanyatjarraku is committed to ensuring, so far as is reasonably practicable, the health and safety of workers and other persons who may be affected by its operations.

The Shire recognises its obligations as a Person Conducting a Business or Undertaking (PCBU) under the *Work Health and Safety Act 2020 (WA)*.

The Shire aims to meet their objectives by:

- a) Providing and maintaining workplaces, plant, and systems of work such that, so far as is reasonably practicable, workers are not exposed to hazards;
- b) Providing such information, instruction, and training to, and supervision of, workers to enable them to perform their work so they are not exposed to hazards;
- c) Consulting and cooperating with workers regarding work health and safety matters in accordance with the WHS Act;
- d) Providing workers with personal protective clothing and equipment to assist protect them against those hazards;
- e) Identifying hazards and eliminating or minimising risks so far as is reasonably practicable;
- f) Ensuring contractors and volunteers meet WHS requirements while engaged in Shire activities;
- g) Promoting a culture of safety accountability across all levels of the organisation.

## Responsibilities

Council will provide appropriate resources to ensure the Shire can meet its obligations under the WHS Act 2020 (WA)

The Chief Executive Officer is responsible for implementing this policy and ensuring appropriate WHS systems are in place.

Managers and Supervisors are responsible for identifying hazards, assessing risks and implementing controls within their areas of responsibility.

Workers, including contractors, volunteers and work experience students are obligated to

meet their duty of care by:

- a) Taking care of his or her own health and safety and avoid adversely affecting the safety or health of any other person; by
- b) Complying with safety and health instructions given by the Shire, including the direction to wear personal protective clothing or equipment;
- c) Reporting hazards, accidents (injuries) and incidents (near misses) in the workplace and providing support to any investigations.

A safe and efficient place of work is our goal, and we must all be committed to reaching this outcome.

The Shire is committed to ongoing review and continuous improvement of its WHS systems, including incident investigation, risk management processes and training programs, particularly in recognition of the unique risks associated with remote community operations.

## Policy History

### Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

### History

Policy adopted: 24 June 2020

Policy amended: 28 June 2023

Policy amended: 25 March 2026

### Previous Policy

N/A

## 11.1 Operations Report – March 2026

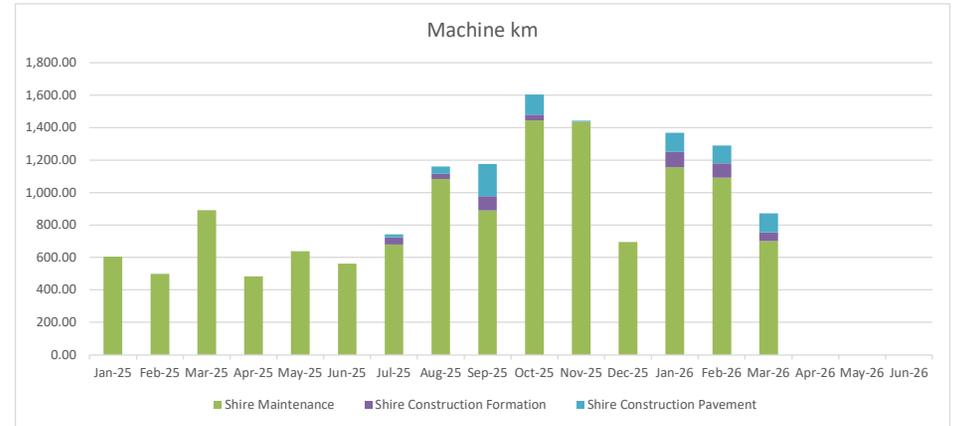
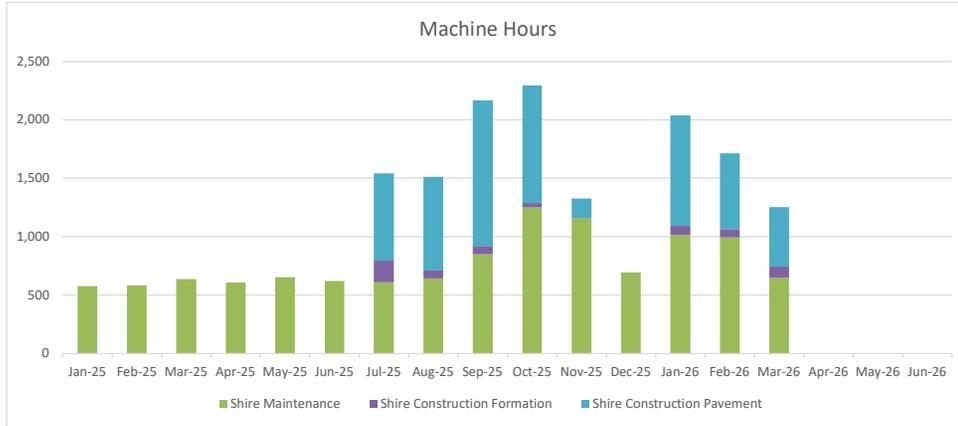
| Status  | Subject                      | Action Taken   |
|---------|------------------------------|--|
| Ongoing | Compliance                   | <p><b>Completed</b></p> <p>Test and tag:</p> <p><b>Action:</b></p>   |
| Ongoing | Fleet and Vehicle Management | <p><b>Vehicles Serviced:</b></p> <ul style="list-style-type: none"> <li>• Rubbish Truck underwent service and windscreen replacement</li> <li>• Roads Officer vehicle serviced and windscreen replacement</li> </ul> <p><b>Other:</b></p> <ul style="list-style-type: none"> <li>• LC300 Vehicle – Disposal via Pickles Auction</li> </ul> <p><b>Action:</b> Fleet utilisation being monitored and recorded to ensure all vehicles are serviced within manufactures recommended service intervals. Ad Hoc repairs to be undertaken as necessary.</p>   |
| Ongoing | Property Maintenance         | <p><b>General Building Maintenance</b></p> <p>Office:</p> <ul style="list-style-type: none"> <li>• General office duties.</li> <li>• General yard maintenance.</li> <li>• Art Gallery upkeep.</li> </ul> <p>CRC Offices:</p> <ul style="list-style-type: none"> <li>• Yard maintenance</li> <li>• Office 13 – repair to window security screen</li> <li>• Office 12 – cleaned office and replaced light globes and maintenance.</li> </ul> <p>Lot 97 Warburton</p> <ul style="list-style-type: none"> <li>• Reinstalled security cameras</li> <li>• Replaced screen door handle</li> <li>• Installation of window blinds x 2</li> <li>• Completed internal painting</li> <li>• Cleaning of property</li> <li>• Yard Maintenance</li> </ul> <p>Lot 255A Warburton</p> <ul style="list-style-type: none"> <li>• Yard Maintenance</li> </ul> <p>Lot 255B Warburton</p> <ul style="list-style-type: none"> <li>• Yard Maintenance</li> </ul> <p>Lot 367 Warburton</p> <ul style="list-style-type: none"> <li>• Yard maintenance</li> </ul> |

|                |                                   |  |
|----------------|-----------------------------------|--|
|                |                                   | <p>Lot 154 Warburton</p> <ul style="list-style-type: none"> <li>• Yard Maintenance</li> </ul> <p>Lot 104A Warburton</p> <ul style="list-style-type: none"> <li>• Made safe repairs following break-in</li> <li>• Tidying of property</li> <li>• Repair of external cage</li> </ul> <p>Lot 104B Warburton</p> <ul style="list-style-type: none"> <li>• Made safe repairs following break in</li> <li>• Reinstalled bathroom mirror</li> </ul> <p>Lot 11 A &amp; B Warakurna</p> <ul style="list-style-type: none"> <li>• Electrical installation (A)</li> <li>• Stain block of ceiling (A)</li> <li>• Installation of clothes line (B)</li> </ul> <p><b>Ongoing Work:</b><br/> Collect order from truck shed.<br/> Read electricity metres as scheduled</p> <p><b>Action: Operations team to continue to undertake yard and building maintenance as required.</b></p> |
| <b>Ongoing</b> | <b>Warburton Waste Management</b> | <p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <ul style="list-style-type: none"> <li>• Delivered 4 wheelie bins to Warburton Community</li> <li>• Wash and clean rubbish truck.</li> </ul> <p>Non-Commercial waste collection scheduled every Saturday.</p> <p>Rubbish tip restructure, all waste is now disposed on the southern side of the tip face, all waste needs to be burned when delivered to assist with minimising waste carried by the wind and to eliminate food waste that attract dingoes.</p> <p><b>Action: Operations team to continue waste collection and disposal</b></p>   |

## Shire of Ngaanyatjarraku

### Road Maintenance & Construction Monthly Performance

Report Date: March 24 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           | 993             | 648           | 0           | 0           | 0           | 11,544           |
|                              | 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        | 1,092.50        | 701.86        | 0.00        | 0.00        | 0.00        | 12,860           |
| Shire Construction Formation | Hours      | 0             | 0             | 0             | 0             | 0             | 0             | 187           | 68              | 70              | 38              | 0               | 0             | 77              | 73              | 95            | 0           | 0           | 0           | 608              |
|                              | Kilometres | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 45.70           | 32.72           | 88.00           | 35.00           | 0.00          | 95.33           | 87.20           | 51.60         | 0.00        | 0.00        | 0.00        | 436              |
| Shire Construction Pavement  | Hours      | 0             | 0             | 0             | 0             | 0             | 0             | 748           | 802             | 1,247           | 1,006           | 165             | 0             | 946             | 649             | 510           | 0           | 0           | 0           | 6,073            |
|                              | 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          | 109.00          | 118.30        | 0.00        | 0.00        | 0.00        | 733              |
| <b>Total Hours</b>           |            | <b>576</b>    | <b>582</b>    | <b>638</b>    | <b>607</b>    | <b>655</b>    | <b>621</b>    | <b>1,543</b>  | <b>1,513</b>    | <b>2,167</b>    | <b>2,294</b>    | <b>1,327</b>    | <b>695</b>    | <b>2,039</b>    | <b>1,715</b>    | <b>1,253</b>  | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>18,225</b>    |
| <b>Total km</b>              |            | <b>604.83</b> | <b>499.44</b> | <b>891.65</b> | <b>482.60</b> | <b>638.00</b> | <b>561.44</b> | <b>743.40</b> | <b>1,160.28</b> | <b>1,176.00</b> | <b>1,603.67</b> | <b>1,443.40</b> | <b>695.65</b> | <b>1,367.86</b> | <b>1,288.70</b> | <b>871.76</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>14,028.68</b> |

12.1 Monthly Payments Listing - February 2026

| Chq/EFT                    | Date       | Name   | Description  | Amount       |
|----------------------------|------------|--|--|--------------|
| EFT6286                    | 04/02/2026 | Focus Networks   | IT Services Monthly fee  | - 2,168.10   |
| MPSD-15399                 | 02/02/2026 | Focus Networks   | IT Services Monthly fee  | 2,168.10     |
| EFT6287                    | 04/02/2026 | Market Creations Agency  | Marketing annual fee   | - 24,750.00  |
| IS54-47                    | 29/01/2026 | Market Creations Agency  | Marketing annual fee   | 24,750.00    |
| EFT6288                    | 04/02/2026 | Ingot Hotel  | Staff Hotel Accommodation  | - 170.00     |
| 16209                      | 18/01/2026 | Ingot Hotel  | Staff Hotel Accommodation  | 170.00       |
| EFT6289                    | 04/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Roadworks W/E 27/01/2026   | -209,699.22  |
| 3114                       | 27/01/2026 | BREAKAWAY C- / KEY FACTORS                                     | Roadworks W/E 27/01/2026   | 122,326.04   |
| 3115                       | 27/01/2026 | BREAKAWAY C- / KEY FACTORS                                     | Roadworks W/E 27/01/2026   | 28,286.28    |
| 3116                       | 27/01/2026 | BREAKAWAY C- / KEY FACTORS                                     | Roadworks W/E 27/01/2026   | 8,171.59     |
| 3117                       | 27/01/2026 | BREAKAWAY C- / KEY FACTORS                                     | Roadworks W/E 27/01/2026   | 2,514.34     |
| 3118                       | 27/01/2026 | BREAKAWAY C- / KEY FACTORS                                     | Roadworks W/E 27/01/2026   | 3,771.50     |
| 3119                       | 27/01/2026 | BREAKAWAY C- / KEY FACTORS                                     | Roadworks W/E 27/01/2026   | 33,943.54    |
| 3120                       | 27/01/2026 | BREAKAWAY C- / KEY FACTORS                                     | Roadworks W/E 27/01/2026   | 10,685.93    |
| EFT6290                    | 04/02/2026 | MCLEODS LAWYERS PTY LTD  | Legal advice relating to rental property leases                                  | - 446.60     |
| 149694                     | 30/01/2026 | MCLEODS LAWYERS PTY LTD  | Legal advice relating to rental property leases                                  | 446.60       |
| EFT6291                    | 04/02/2026 | Macsen Parr  | Reimbursement for Uber and Hotel - Adelaide - Jan 2026                           | - 525.69     |
| JAN 2026 REIMBURSEMENT     | 18/01/2026 | Macsen Parr  | Reimbursement for Uber and Hotel - Adelaide - Jan 2026                           | 525.69       |
| EFT6292                    | 04/02/2026 | Open Systems Technology Pty Ltd (OST) - Council First          | ERP System fees  | - 4,948.90   |
| SI009489                   | 28/01/2026 | Open Systems Technology Pty Ltd (OST) - Council First          | ERP System fees  | 4,948.90     |
| EFT6293                    | 06/02/2026 | NGAANYATJARRA Services (NG Essential Services & Flights)       | Electricity Supply 01/11/2025 - 31/12/2025 Shire Office & Other, OFF 3/153 Cultu | - 4,642.04   |
| 202601123255               | 02/01/2026 | NGAANYATJARRA Services (NG Essential Services & Flights)       | Electricity Supply 01/11/2025 - 31/12/2025 Shire Office & Other                  | 4,642.04     |
| EFT6294                    | 06/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Shire crew - Wk ending 03/02/2026  | - 101,645.14 |
| 3122                       | 03/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Shire crew - Wk ending 03/02/2026  | 47,458.09    |
| 3123                       | 03/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Shire crew - Wk ending 03/02/2026  | 21,686.15    |
| 3125                       | 03/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Shire crew - Wk ending 03/02/2026  | 14,143.14    |
| 3126                       | 03/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Shire crew - Wk ending 03/02/2026  | 18,357.76    |
| EFT6295                    | 12/02/2026 | NATS (Nganyatjarra Agency & Transport Services)                | Items from Bunnings per quote dated 17/11/2025                                   | - 1,364.15   |
| P751345N                   | 09/01/2026 | NATS (Nganyatjarra Agency & Transport Services)                | Items from Bunnings per quote dated 17/11/2025                                   | 761.67       |
| P751645N                   | 09/01/2026 | NATS (Nganyatjarra Agency & Transport Services)                | Items from Bunnings per quote dated 17/11/2025                                   | 602.48       |
| EFT6296                    | 12/02/2026 | Focus Networks   | Monthly SAAS Agreement - Feb   | - 4,816.19   |
| SAAS-15425                 | 05/02/2026 | Focus Networks   | Monthly SAAS Agreement - Feb   | 4,172.69     |
| INV-11690G                 | 09/02/2026 | Focus Networks   | Monthly SAAS Agreement - Feb   | 643.50       |
| EFT6297                    | 12/02/2026 | Bob Waddell & Associates Pty Ltd                               | 2025-26 Rates Modelling, Reconciliations, and Rates Query Servicing - Jan        | - 220.00     |
| 4948                       | 09/02/2026 | Bob Waddell & Associates Pty Ltd                               | 2025-26 Rates Modelling, Reconciliations, and Rates Query Servicing - Jan        | 220.00       |
| EFT6298                    | 12/02/2026 | Ingot Hotel  | Accommodation for Tania Baldock - Sunday 8th February =\$170 per night           | - 170.00     |
| 16918                      | 09/02/2026 | Ingot Hotel  | Accommodation for Tania Baldock - Sunday 8th February =\$170 per night           | 170.00       |
| EFT6299                    | 12/02/2026 | GOLDFIELDS TOYOTA  | Bolts for Toyota LC300   | - 41.10      |
| PI13174778                 | 09/01/2026 | GOLDFIELDS TOYOTA  | Bolts for Toyota LC300   | 41.10        |
| EFT6300                    | 12/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Road works - 04/02/2026 - 08/02/2026   | - 82,344.50  |
| 3127                       | 10/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Road works - 04/02/2026 - 08/02/2026   | 13,828.85    |
| 3128                       | 10/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Road works - 04/02/2026 - 08/02/2026   | 34,572.12    |
| 3129                       | 10/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Road works - 04/02/2026 - 08/02/2026   | 27,029.11    |
| 3130                       | 10/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Road works - 04/02/2026 - 08/02/2026   | 6,914.42     |
| EFT6301                    | 12/02/2026 | UHY HAINES NORTON  | UHY Accounting support services - January 2026                                   | - 8,932.00   |
| 35327                      | 31/01/2026 | UHY HAINES NORTON  | UHY Accounting support services - January 2026                                   | 8,932.00     |
| EFT6302                    | 12/02/2026 | WELL DONE INTERNATIONAL PTY LTD                                | Telecoms - monthly service charge - January 2026                                 | - 464.53     |
| 00119350                   | 31/01/2026 | WELL DONE INTERNATIONAL PTY LTD                                | Telecoms - monthly service charge - January 2026                                 | 464.53       |
| EFT6303                    | 12/02/2026 | DEPARTMENT OF FIRE & EMERGENCY SERVICES (DFES)                 | ESL Income Local Government - 2025/26  | - 1,512.00   |
| 160174                     | 30/10/2025 | DEPARTMENT OF FIRE & EMERGENCY SERVICES (DFES)                 | ESL Income Local Government - 2025/26  | 1,512.00     |
| EFT6304                    | 20/02/2026 | DAMIAN MCLEAN  | OCM fee for elected member meeting.  | - 135.00     |
| ELECTED MEMBER MEETING FEE | 11/02/2026 | DAMIAN MCLEAN  | OCM fee for elected member meeting.  | 135.00       |
| EFT6305                    | 20/02/2026 | MILY (WARBURTON) STORE   | Office supplies - Milk, etc.   | - 140.30     |
| 01-182433                  | 17/02/2026 | MILY (WARBURTON) STORE   | Office supplies - Milk, etc.   | 140.30       |
| EFT6306                    | 20/02/2026 | NGAANYATJARRA Services (NG Essential Services & Flights)       | Marsel Flight to Warburton (19/01/2026)  | - 3,300.00   |
| INV-02-0003029             | 31/01/2026 | NGAANYATJARRA Services (NG Essential Services & Flights)       | Marsel Flight to Warburton (19/01/2026)  | 3,300.00     |
| EFT6307                    | 20/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Wk ending 17/02/2026   | - 142,147.46 |
| 0003121                    | 17/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Wk ending 17/02/2026   | 71,746.05    |
| 0003133                    | 17/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Wk ending 17/02/2026   | 28,400.53    |
| 0003134                    | 17/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Wk ending 17/02/2026   | 628.58       |
| 0003136                    | 17/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Wk ending 17/02/2026   | 35,829.29    |
| 0003137                    | 17/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Wk ending 17/02/2026   | 4,400.09     |
| 0003138                    | 17/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Wk ending 17/02/2026   | 2,200.04     |
| 0003139                    | 17/02/2026 | BREAKAWAY C- / KEY FACTORS                                     | Wk ending 17/02/2026   | 942.88       |
| EFT6308                    | 20/02/2026 | Department of Local Government, Industry Regulation and Safety | Payment of building Sevices Levy (BSL) collected in December 2025                | - 362.35     |
| BSL - DEC 25               | 31/12/2025 | Department of Local Government, Industry Regulation and Safety | Payment of building Sevices Levy (BSL) collected in December 2025                | 362.35       |
| EFT6309                    | 23/02/2026 | AUSTRALIAN TAXATION OFFICE (ATO)                               | BAS payment for January 2026   | - 145,982.00 |
| BAS RETURN - JAN 2026      | 23/02/2026 | AUSTRALIAN TAXATION OFFICE (ATO)                               | BAS payment for January 2026   | 145,982.00   |
| EFT6310                    | 25/02/2026 | DAMIAN MCLEAN  | OCM fee for Feb 2026   | - 550.00     |
| EM FEE - FEB 2026          | 25/02/2026 | DAMIAN MCLEAN  | OCM fee for Feb 2026   | 550.00       |
| EFT6311                    | 25/02/2026 | Julie Porter   | OCM fee for FEB 2026   | - 270.00     |
| EM FEE FEB - 2026          | 25/02/2026 | Julie Porter   | OCM fee for FEB 2026   | 270.00       |
| EFT6312                    | 25/02/2026 | Preston Neil Thomas (SNR)                                      | OCM fee for Feb 2026   | - 270.00     |
| EM FEES - FEB 2026         | 25/02/2026 | Preston Neil Thomas (SNR)                                      | OCM fee for Feb 2026   | 270.00       |
| EFT6313                    | 25/02/2026 | JOYLENE FRAZER   | OCM fee for Feb 2026   | - 270.00     |

|                           |            |   |   |                   |                    |
|---------------------------|------------|---|---|-------------------|--------------------|
| EM FEES - FEB 2026        | 25/02/2026 | JOYLENE FRAZER  | OCM fee for Feb 2026  | 270.00            |                    |
| EFT6314                   | 25/02/2026 | DEBRA FRAZER  | OCM fee for Feb 2026  | -                 | 270.00             |
| EM FEE - FEB 2026         | 25/02/2026 | DEBRA FRAZER  | OCM fee for Feb 2026  | 270.00            |                    |
| EFT6315                   | 27/02/2026 | NATS (Ngaanyatjarra Agency & Transport Services)          | Rental of 45kg LPG Gas bottles  | -                 | 475.73             |
| P73467SN                  | 04/11/2025 | NATS (Ngaanyatjarra Agency & Transport Services)          | Rental of 45kg LPG Gas bottles  | 475.73            |                    |
| EFT6316                   | 27/02/2026 | Ingot Hotel   | Staff Hotel Accommodation   | -                 | 340.00             |
| 17169                     | 15/02/2026 | Ingot Hotel   | Staff Hotel Accommodation   | 170.00            |                    |
| 17170                     | 15/02/2026 | Ingot Hotel   | Staff Hotel Accommodation   | 170.00            |                    |
| EFT6317                   | 27/02/2026 | Marsel Toska  | Marsel Toska - Reimbursement for travel costs paid  | -                 | 255.37             |
| REIMBURSEMENT - FEB 2026  | 15/02/2026 | Marsel Toska  | Marsel Toska - Reimbursement for travel costs paid  | 255.37            |                    |
| EFT6318                   | 27/02/2026 | BREAKAWAY C- / KEY FACTORS                                | Papulakuja Road - Wk ending 24/02/2026  | -                 | 161,957.55         |
| 0003140                   | 24/02/2026 | BREAKAWAY C- / KEY FACTORS                                | Papulakuja Road - Wk ending 24/02/2026  | 92,184.73         |                    |
| 0003141                   | 24/02/2026 | BREAKAWAY C- / KEY FACTORS                                | Papulakuja Road - Wk ending 24/02/2026  | 20,743.27         |                    |
| 0003142                   | 24/02/2026 | BREAKAWAY C- / KEY FACTORS                                | Papulakuja Road - Wk ending 24/02/2026  | 2,200.04          |                    |
| 0003143                   | 24/02/2026 | BREAKAWAY C- / KEY FACTORS                                | Papulakuja Road - Wk ending 24/02/2026  | 33,000.66         |                    |
| 0003144                   | 24/02/2026 | BREAKAWAY C- / KEY FACTORS                                | Papulakuja Road - Wk ending 24/02/2026  | 13,828.85         |                    |
| EFT6319                   | 27/02/2026 | WESTERN AUSTRALIAN ELECTORAL COMMISSION                   | Electoral Commission Election costs   | -                 | 4,314.82           |
| 3879                      | 09/02/2026 | WESTERN AUSTRALIAN ELECTORAL COMMISSION                   | Electoral Commission Election costs   | 4,314.82          |                    |
| EFT6320                   | 27/02/2026 | LG TALENT PTY LTD   | Administration officer recruitment - third and final instalment   | -                 | 2,566.66           |
| 130497                    | 21/02/2026 | LG TALENT PTY LTD   | Administration officer recruitment - third and final instalment   | 2,566.66          |                    |
| EFT6321                   | 27/02/2026 | Mirlirtjarra Arts   | Purchase of Artwork by Nancy Carnegee for resale - Pole (\$70) & Bowl (\$100)                                     | -                 | 170.00             |
| #019                      | 10/02/2026 | Mirlirtjarra Arts   | Purchase of Artwork by Nancy Carnegee for resale - Pole (\$70) & Bowl (\$100)                                     | 170.00            |                    |
| EFT6322                   | 27/02/2026 | Capital Print Solutions Pty Ltd ATF J. Nayna Family Trust | Printer Cartridges for office - Black, Cyan, Magenta, Yellow  | -                 | 2,243.40           |
| 00012211                  | 20/01/2026 | Capital Print Solutions Pty Ltd ATF J. Nayna Family Trust | Printer Cartridges for office - Black, Cyan, Magenta, Yellow  | 2,243.40          |                    |
| EFT6323                   | 27/02/2026 | LGIS  | LGIS Employee Assistance Program (EAP) six-month extension covers the period from 1 January 2026 to 30 June 2026. | -                 | 625.35             |
| 100-163849                | 10/02/2026 | LGIS  | LGIS Employee Assistance Program (EAP) six-month extension covers the period from 1 January 2026 to 30 June 2026. | 625.35            |                    |
| EFT6324                   | 27/02/2026 | thinkproject Australia Pty Ltd                            | Consulting services to upload data into AWM As per quote received 29/07/2025 \$2,400 - \$3,000 NZD                | -                 | 2,310.00           |
| INV-0770                  | 25/02/2026 | thinkproject Australia Pty Ltd                            | Consulting services to upload data into AWM As per quote received 29/07/2025 \$2,400 - \$3,000 NZD                | 2,310.00          |                    |
| DD3595.1                  | 04/02/2026 | Telstra Limited   | Telstra charges   | -                 | 1,522.72           |
| K 718 904 361-3           | 24/01/2026 | Telstra Limited   | Telstra charges   | 462.40            |                    |
| 9900000087925             | 18/08/2025 | Telstra Limited   | Telstra charges   | 438.99            |                    |
| 9900000092394             | 18/10/2025 | Telstra Limited   | Telstra charges   | 247.41            |                    |
| 9900000096966             | 18/12/2025 | Telstra Limited   | Telstra charges   | 186.96            |                    |
| 9900000099263             | 18/01/2026 | Telstra Limited   | Telstra charges   | 186.96            |                    |
| DD3595.2                  | 23/02/2026 | Telstra Limited   | Telstra charges   | -                 | 455.69             |
| K 831 008 761-0           | 24/01/2026 | Telstra Limited   | Telstra charges   | 455.69            |                    |
| DD3601.1                  | 11/02/2026 | Aware Super Future Saver                                  | Payroll deductions  | -                 | 1,794.39           |
| SUPER                     | 11/02/2026 | Aware Super Future Saver                                  | Superannuation contributions  | 1,677.16          |                    |
| DEDUCTION                 | 11/02/2026 | Aware Super Future Saver                                  | Payroll deductions  | 117.23            |                    |
| DD3601.2                  | 11/02/2026 | HOST PLUS   | Superannuation contributions  | -                 | 1,704.00           |
| SUPER                     | 11/02/2026 | HOST PLUS   | Superannuation contributions  | 1,704.00          |                    |
| DD3601.3                  | 11/02/2026 | CBUS SUPERANNUATION                                       | Superannuation contributions  | -                 | 746.93             |
| SUPER                     | 11/02/2026 | CBUS SUPERANNUATION                                       | Superannuation contributions  | 746.93            |                    |
| DD3601.4                  | 11/02/2026 | Australian Retirement Trust                               | Superannuation contributions  | -                 | 530.77             |
| SUPER                     | 11/02/2026 | Australian Retirement Trust                               | Superannuation contributions  | 530.77            |                    |
| DD3602.1                  | 12/02/2026 | Navman Wireless Australia Pty Ltd                         | Navman Satcomm & satellite service - 7 vehicles   | -                 | 900.13             |
| 93484612                  | 05/02/2026 | Navman Wireless Australia Pty Ltd                         | Navman Satcomm & satellite service - 7 vehicles   | 900.13            |                    |
| DD3613.1                  | 25/02/2026 | Aware Super Future Saver                                  | Payroll deductions  | -                 | 1,794.39           |
| SUPER                     | 25/02/2026 | Aware Super Future Saver                                  | Superannuation contributions  | 1,677.16          |                    |
| DEDUCTION                 | 25/02/2026 | Aware Super Future Saver                                  | Payroll deductions  | 117.23            |                    |
| DD3613.2                  | 25/02/2026 | HOST PLUS   | Payroll deductions  | -                 | 2,204.00           |
| SUPER                     | 25/02/2026 | HOST PLUS   | Superannuation contributions  | 1,704.00          |                    |
| DEDUCTION                 | 25/02/2026 | HOST PLUS   | Payroll deductions  | 500.00            |                    |
| DD3613.3                  | 25/02/2026 | CBUS SUPERANNUATION                                       | Superannuation contributions  | -                 | 746.93             |
| SUPER                     | 25/02/2026 | CBUS SUPERANNUATION                                       | Superannuation contributions  | 746.93            |                    |
| DD3613.4                  | 25/02/2026 | Australian Retirement Trust                               | Superannuation contributions  | -                 | 530.77             |
| SUPER                     | 25/02/2026 | Australian Retirement Trust                               | Superannuation contributions  | 530.77            |                    |
| DD3615.1                  | 25/02/2026 | WESTPAC BANK  | Westpac Merchant Fee  | -                 | 0.54               |
| MERCHANT FEE              | 02/02/2026 | WESTPAC BANK  | Westpac Merchant Fee  | 0.54              |                    |
| DD3615.2                  | 25/02/2026 | COMMONWEALTH BANK OF AUSTRALIA                            | Commbank Merchant Fee   | -                 | 19.19              |
| MERCHANT FEE              | 03/02/2026 | COMMONWEALTH BANK OF AUSTRALIA                            | Commbank Merchant Fee   | 19.19             |                    |
| DD3615.3                  | 25/02/2026 | DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)            | DoT Licensing Feb 2026  | -                 | 140.80             |
| FEB 2026 - LICENSING      | 09/02/2026 | DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)            | DoT Licensing Feb 2026  | 42.90             |                    |
| DOT LICENSE FEB 2026 2026 | 13/02/2026 | DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)            | DoT Licensing Feb 2026  | 49.70             |                    |
| DOT LICENSING FEB 2026    | 16/02/2026 | DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)            | DoT Licensing Feb 2026  | 48.20             |                    |
| DD3615.4                  | 02/02/2026 | WESTPAC BANK  | WBC - Activity Fee  | -                 | 47.55              |
| TRANSACTION FEE           | 02/02/2026 | WESTPAC BANK  | WBC - Activity Fee  | 3.00              |                    |
| ACTIVITY FEE              | 02/02/2026 | WESTPAC BANK  | WBC - Activity Fee  | 44.55             |                    |
| DD3615.5                  | 27/02/2026 | WESTPAC BANK  | Westpac - Transfer from municipal to Credit Card  | -                 | 4,000.00           |
| CC TRAN 27.02.26          | 27/02/2026 | WESTPAC BANK  | Westpac - Transfer from municipal to Credit Card  | 4,000.00          |                    |
| DD3615.6                  | 11/02/2026 | Westpac Credit Card CEO                                   | Automatic credit card payment - 11/02/2026  | -                 | 4,171.68           |
| 11/02/2026                | 11/02/2026 | Westpac Credit Card CEO                                   | Automatic credit card payment - 11/02/2026  | 4,171.68          |                    |
|                           |            |   |   | <b>939,126.63</b> | <b>-939,126.63</b> |

# Shire of Ngaanyatjarraku

## FINANCIAL REPORT

for the period from 01/07/25 to 28/02/26

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## Financial Report

for the period from 01/07/25 to 28/02/26

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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 28/02/26

|   |      | 01/07/25<br>to 28/02/26 | 01/07/25<br>to 28/02/26 | 01/07/25<br>to 30/06/26<br>Adopted FY<br>Budget | 01/07/25<br>to 30/06/26<br>Forecast | YTD Actual<br>vs. YTD<br>Budget<br>Variance<br>% |
|---|------|-------------------------|-------------------------|---|-------------------------------------|--|
|   | Note | YTD Actual<br>\$        | YTD Budget<br>\$        | \$  | \$                                  |  |
| <b>Revenue</b>  |      |                         |                         |   |                                     |  |
| Rates   | 13   | 527,730                 | 529,949                 | 529,949   | 529,949                             | 0%   |
| Grants, subsidies and contributions                                       |      | 6,740,644               | 6,733,712               | 10,903,495                                      | 10,903,495                          | 0%   |
| Fees and charges  |      | 353,766                 | 324,663                 | 383,082   | 383,082                             | 9%   |
| Interest revenue  |      | 554,643                 | 576,712                 | 689,250   | 689,250                             | (4)%   |
| Other revenue   |      | 241,519                 | 138,151                 | 224,898   | 224,898                             | 75%  |
|   |      | <u>8,418,302</u>        | <u>8,303,187</u>        | <u>12,730,674</u>                               | <u>12,730,674</u>                   | <u>1%</u>  |
| <b>Expenses</b>   |      |                         |                         |   |                                     |  |
| Employee costs  |      | (1,025,676)             | (1,391,384)             | (2,019,948)                                     | (2,019,948)                         | (26)%  |
| Materials and contracts   |      | (3,433,349)             | (3,665,995)             | (5,297,618)                                     | (5,297,618)                         | (6)%   |
| Utility charges   |      | (4,486)                 | (21,456)                | (32,200)  | (32,200)                            | (79)%  |
| Depreciation  | 7    | (4,636,799)             | (4,836,574)             | (7,780,200)                                     | (7,780,200)                         | (4)%   |
| Insurance   |      | (163,609)               | (116,625)               | (164,000)                                       | (164,000)                           | 40%  |
| Other expenditure   |      | (41,144)                | (196,254)               | (389,630)                                       | (389,630)                           | (79)%  |
|   |      | <u>(9,305,063)</u>      | <u>(10,228,288)</u>     | <u>(15,683,596)</u>                             | <u>(15,683,596)</u>                 | <u>(9)%</u>                                      |
| <b>Operating result from continuing operations</b>                        |      |                         |                         |   |                                     |  |
|   |      | <u>(886,761)</u>        | <u>(1,925,101)</u>      | <u>(2,952,922)</u>                              | <u>(2,952,922)</u>                  | <u>(54)%</u>                                     |
| Capital grants, subsidies and contributions                               |      | 3,636                   | 1,473,244               | 1,923,244                                       | 1,923,244                           | (100)%   |
| Profit on asset disposals   |      | 54,651                  | –                       | –   | –                                   | ∞  |
| Loss on asset disposals   |      | 5,091                   | 152,000                 | 152,000   | 152,000                             | 97%  |
|   |      | <u>63,378</u>           | <u>1,625,244</u>        | <u>2,075,244</u>                                | <u>2,075,244</u>                    | <u>(96)%</u>                                     |
| <b>Net result for the period</b>  |      |                         |                         |   |                                     |  |
|   | 29a  | <u>(823,383)</u>        | <u>(299,857)</u>        | <u>(877,678)</u>                                | <u>(877,678)</u>                    | <u>175%</u>                                      |
| <b>Other comprehensive income for the period</b>                          |      |                         |                         |   |                                     |  |
| <i>Items that will not be reclassified subsequently to profit or loss</i> |      |                         |                         |   |                                     |  |
| Changes in asset revaluation surplus                                      | 10   | –                       | –                       | –   | –                                   | ∞  |
| <b>Total other comprehensive income for the period</b>                    |      |                         |                         |   |                                     |  |
|   | 19   | <u>–</u>                | <u>–</u>                | <u>–</u>  | <u>–</u>                            | <u>∞</u>   |
| <b>Total comprehensive income for the period</b>                          |      |                         |                         |   |                                     |  |
|   |      | <u>(823,383)</u>        | <u>(299,857)</u>        | <u>(877,678)</u>                                | <u>(877,678)</u>                    | <u>175%</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 28/02/26

|                                      |      | 01/07/25<br>to 28/02/26 | 01/07/25<br>to 28/02/26 | 01/07/25<br>to 30/06/26<br>Adopted FY<br>Budget | 01/07/25<br>to 30/06/26<br>Forecast | YTD Actual<br>vs. YTD<br>Budget<br>Variance<br>% |
|--------------------------------------|------|-------------------------|-------------------------|---|-------------------------------------|--|
|                                      | Note | YTD Actual<br>\$        | YTD Budget<br>\$        | \$  | \$                                  |  |
| <b>Assets</b>                        |      |                         |                         |   |                                     |  |
| <b>Current assets</b>                |      |                         |                         |   |                                     |  |
| Cash and cash equivalents            | 2    | 17,801,481              | –                       | 8,197,453                                       | 8,197,453                           | ∞  |
| Trade and other receivables          | 3    | 996,362                 | –                       | 446,838   | 446,838                             | ∞  |
| Inventories                          | 4    | 7,673                   | –                       | 148,130   | 148,130                             | ∞  |
| <b>Total current assets</b>          |      | <b>18,805,516</b>       | <b>–</b>                | <b>8,960,944</b>                                | <b>8,960,944</b>                    | <b>∞</b>   |
| <b>Non-current assets</b>            |      |                         |                         |   |                                     |  |
| Other financial assets               |      | 77,589                  | –                       | –   | –                                   | ∞  |
| Property, plant and equipment        | 5    | 12,250,842              | –                       | 12,807,890                                      | 12,807,890                          | ∞  |
| Infrastructure                       | 6    | 169,792,316             | –                       | 163,118,385                                     | 163,118,385                         | ∞  |
| <b>Total non-current assets</b>      |      | <b>182,120,747</b>      | <b>–</b>                | <b>175,967,860</b>                              | <b>175,967,860</b>                  | <b>∞</b>   |
| <b>Total assets</b>                  |      | <b>200,926,263</b>      | <b>–</b>                | <b>184,928,804</b>                              | <b>184,928,804</b>                  | <b>∞</b>   |
| <b>Liabilities</b>                   |      |                         |                         |   |                                     |  |
| <b>Current liabilities</b>           |      |                         |                         |   |                                     |  |
| Trade and other payables             | 8    | 210,869                 | –                       | 2,167,738                                       | 2,167,738                           | ∞  |
| Employee related provisions          |      | 84,008                  | –                       | 115,550   | 115,550                             | ∞  |
| <b>Total current liabilities</b>     |      | <b>294,877</b>          | <b>–</b>                | <b>2,283,288</b>                                | <b>2,283,288</b>                    | <b>∞</b>   |
| <b>Non-current liabilities</b>       |      |                         |                         |   |                                     |  |
| Employee related provisions          |      | 22,694                  | –                       | 8,687   | 8,687                               | ∞  |
| <b>Total non-current liabilities</b> |      | <b>22,694</b>           | <b>–</b>                | <b>8,687</b>                                    | <b>8,687</b>                        | <b>∞</b>   |
| <b>Total liabilities</b>             |      | <b>317,571</b>          | <b>–</b>                | <b>2,291,975</b>                                | <b>2,291,975</b>                    | <b>∞</b>   |
| <b>Net assets</b>                    |      | <b>200,608,692</b>      | <b>–</b>                | <b>182,636,829</b>                              | <b>182,636,829</b>                  | <b>∞</b>   |
| <b>Equity</b>                        |      |                         |                         |   |                                     |  |
| Retained surplus                     |      | 71,324,622              | –                       | 53,352,759                                      | 53,352,759                          | ∞  |
| Reserve accounts                     | 14   | 8,293,678               | –                       | 8,293,678                                       | 8,293,678                           | ∞  |
| Revaluation surplus                  | 10   | 120,990,392             | –                       | 120,990,392                                     | 120,990,392                         | ∞  |
| <b>Total equity</b>                  |      | <b>200,608,692</b>      | <b>–</b>                | <b>182,636,829</b>                              | <b>182,636,829</b>                  | <b>∞</b>   |

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

## Statement of changes in equity

for the period from 01/07/25 to 28/02/26

|  | Note | Retained surplus<br>\$ | Reserve accounts<br>\$ | Revaluation surplus<br>\$ | Total Equity<br>\$ |
|--|------|------------------------|------------------------|---------------------------|--------------------|
| Balance as at 1 July 2024                        |      | 73,644,282             | 8,293,678              | 120,990,392               | 202,928,352        |
| <b>Restated balance as at 1 July</b>             |      | <b>73,644,282</b>      | <b>8,293,678</b>       | <b>120,990,392</b>        | <b>202,928,352</b> |
| <b>Comprehensive income for the period</b>       |      |                        |                        |                           |                    |
| Net result for the period                        |      | (1,496,277)            | –                      | –                         | (1,496,277)        |
| <b>Total comprehensive income for the period</b> |      | <b>(1,496,277)</b>     | <b>–</b>               | <b>–</b>                  | <b>(1,496,277)</b> |
| Transfers from reserve accounts                  | 14   | –                      | –                      | –                         | –                  |
| Transfers to reserve accounts                    | 14   | –                      | –                      | –                         | –                  |
| <b>Balance as at 30 June 2025</b>                |      | <b>72,148,005</b>      | <b>8,293,678</b>       | <b>120,990,392</b>        | <b>201,432,075</b> |
| Balance as at 1 July 2025                        |      | 72,148,005             | 8,293,678              | 120,990,392               | 201,432,075        |
| <b>Comprehensive income for the period</b>       |      |                        |                        |                           |                    |
| Net result for the period                        |      | (823,383)              | –                      | –                         | (823,383)          |
| <b>Total comprehensive income for the period</b> |      | <b>(823,383)</b>       | <b>–</b>               | <b>–</b>                  | <b>(823,383)</b>   |
| Transfers from reserve accounts                  | 14   | –                      | –                      | –                         | –                  |
| Transfers to reserve accounts                    | 14   | –                      | –                      | –                         | –                  |
| <b>Balance as at 30 June 2026</b>                |      | <b>71,324,622</b>      | <b>8,293,678</b>       | <b>120,990,392</b>        | <b>200,608,692</b> |

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

## Statement of cash flows

for the period from 01/07/25 to 28/02/26

|   | 01/07/25<br>to 28/02/26 | 01/07/25<br>to 28/02/26 | 01/07/25<br>to 30/06/26<br>Adopted FY<br>Budget | 01/07/25<br>to 30/06/26<br>Forecast | YTD Actual<br>vs. YTD<br>Budget<br><br>% Variance |
|---|-------------------------|-------------------------|---|-------------------------------------|---|
| Note  | YTD Actual<br>\$        | YTD Budget<br>\$        | \$  | \$                                  | %   |
| <b>Cash flows from operating activities</b>               |                         |                         |   |                                     |   |
| <b>Receipts</b>   |                         |                         |   |                                     |   |
| Rates   | 483,921                 | –                       | 529,948   | 529,948                             | 100%  |
| Grants, subsidies and contributions                       | 6,053,740               | 10,716,412              | 10,903,495                                      | 10,903,495                          | (77)%   |
| Fees and charges  | 353,766                 | 383,083                 | 383,083   | 383,083                             | (8)%  |
| Service charges   | –                       | (415,250)               | –   | –                                   | ∞   |
| Interest revenue  | 554,643                 | (9,411,360)             | 689,250   | 689,250                             | 1,797%  |
| Goods and services tax received                           | 66,219                  | –                       | 605,602   | 605,602                             | 100%  |
| Other revenue   | 241,519                 | 13,692                  | 224,898   | 224,898                             | 94%   |
| <b>Total receipts</b>                                     | <b>7,753,808</b>        | <b>1,286,577</b>        | <b>13,336,276</b>                               | <b>13,336,276</b>                   | <b>83%</b>  |
| <b>Payments</b>   |                         |                         |   |                                     |   |
| Employee costs  | (1,025,676)             | 67,000                  | (2,019,948)                                     | (2,019,948)                         | 107%  |
| Materials and contracts                                   | (3,554,326)             | 186,074                 | (5,297,618)                                     | (5,297,618)                         | 105%  |
| Utility charges   | (4,486)                 | –                       | (32,200)  | (32,200)                            | 100%  |
| Finance costs   | –                       | (8,500)                 | (164,000)                                       | (164,000)                           | ∞   |
| Insurance paid  | (163,609)               | –                       | –   | –                                   | 100%  |
| Goods and services tax paid                               | –                       | –                       | (605,602)                                       | (605,602)                           | ∞   |
| Other expenditure   | (68,738)                | (5,000)                 | (389,630)                                       | (389,630)                           | 93%   |
| <b>Total payments</b>                                     | <b>(4,816,835)</b>      | <b>239,574</b>          | <b>(8,508,998)</b>                              | <b>(8,508,998)</b>                  | <b>105%</b>                                       |
| <b>Net cash provided by operating activities</b>          | <b>2,936,973</b>        | <b>1,526,151</b>        | <b>4,827,278</b>                                | <b>4,827,278</b>                    | <b>48%</b>  |
| <b>Cash flows from investing activities</b>               |                         |                         |   |                                     |   |
| <b>Payments</b>   |                         |                         |   |                                     |   |
| Payments for financial assets at amortised cost           | (37,779)                | –                       | –   | –                                   | 100%  |
| Payments for purchase of property, plant & equipment      | 5a (260,151)            | 1,612,428               | (367,500)                                       | (367,500)                           | 720%  |
| Payments for construction of infrastructure               | 6a (1,557,053)          | (497,545)               | (2,456,117)                                     | (2,456,117)                         | 68%   |
| <b>Receipts</b>   |                         |                         |   |                                     |   |
| Proceeds from capital grants, subsidies and contributions | 3,636                   | 400,000                 | 1,923,244                                       | 1,923,244                           | (10,901)%   |
| Proceeds from financial assets at amortised cost          | –                       | –                       | –   | –                                   | ∞   |
| Proceeds from sale of property, plant & equipment         | 190,821                 | 32,000                  | 152,000   | 152,000                             | 83%   |
| <b>Net cash (used in) investing activities</b>            | <b>(1,660,526)</b>      | <b>1,546,883</b>        | <b>(748,373)</b>                                | <b>(748,373)</b>                    | <b>193%</b>                                       |
| <b>Net increase /(decrease) in cash held</b>              | <b>1,276,447</b>        | <b>3,073,034</b>        | <b>4,078,905</b>                                | <b>4,078,905</b>                    | <b>(141)%</b>                                     |
| Cash at beginning of year                                 | 16,525,034              | –                       | –   | –                                   | 100%  |
| <b>Cash and cash equivalents at the end of the year</b>   | <b>2 17,801,481</b>     | <b>3,073,034</b>        | <b>4,078,905</b>                                | <b>4,078,905</b>                    | <b>83%</b>  |

Statement of cash flows (continued)

for the period from 01/07/25 to 28/02/26

|      | <b>01/07/25<br/>to 28/02/26</b> | <b>01/07/25<br/>to 28/02/26</b> | 01/07/25<br>to 30/06/26<br>Adopted FY<br>Budget | 01/07/25<br>to 30/06/26<br>Forecast | <b>YTD Actual<br/>vs. YTD<br/>Budget</b> |
|------|---------------------------------|---------------------------------|---|-------------------------------------|--|
| Note | <b>YTD Actual</b>               | <b>YTD Budget</b>               | Budget  | Forecast                            | <b>% Variance</b>                        |
|      | <b>\$</b>                       | <b>\$</b>                       | <b>\$</b>                                       | <b>\$</b>                           | <b>%</b>                                 |

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

## Statement of financial activity

for the period from 01/07/25 to 28/02/26

|  |      | 01/07/25<br>to 28/02/26 | 01/07/25<br>to 28/02/26 | 01/07/25<br>to 30/06/26<br>Adopted FY<br>Budget | 01/07/25<br>to 30/06/26<br>Forecast | YTD Actual<br>vs. YTD<br>Budget<br>Variance<br>% |
|--|------|-------------------------|-------------------------|---|-------------------------------------|--|
|  | Note | YTD Actual<br>\$        | YTD Budget<br>\$        | \$  | \$                                  | %  |
| <b>OPERATING ACTIVITIES</b>                                  |      |                         |                         |   |                                     |  |
| <b>Revenue from operating activities</b>                     |      |                         |                         |   |                                     |  |
| General rates  | 13   | 527,730                 | 528,634                 | 528,634   | 528,634                             | 0%   |
| Rates excluding general rates                                | 13   | –                       | 1,315                   | 1,315   | 1,315                               | 100%   |
| Grants, subsidies and contributions                          |      | 6,740,644               | 6,733,712               | 10,100,610                                      | 10,100,610                          | 0%   |
| Fees and charges   |      | 353,766                 | 124,664                 | 187,083   | 187,083                             | (184)%   |
| Interest revenue   |      | 554,643                 | 276,712                 | 415,250   | 415,250                             | (100)%   |
| Other revenue  |      | 241,519                 | 140,744                 | 211,206   | 211,206                             | (72)%  |
| Profit on asset disposals                                    |      | 54,651                  | –                       | –   | –                                   | ∞  |
|  |      | <b>8,472,953</b>        | <b>7,805,781</b>        | <b>11,444,098</b>                               | <b>11,444,098</b>                   | <b>9%</b>  |
| <b>Expenditure from operating activities</b>                 |      |                         |                         |   |                                     |  |
| Employee costs   |      | (1,025,676)             | (1,391,384)             | (2,086,948)                                     | (2,086,948)                         | (26)%  |
| Materials and contracts                                      |      | (3,433,349)             | (3,655,795)             | (5,483,692)                                     | (5,483,692)                         | (6)%   |
| Utility charges  |      | (4,486)                 | (21,456)                | (32,200)  | (32,200)                            | (79)%  |
| Depreciation   |      | (4,636,799)             | (5,184,656)             | (7,780,200)                                     | (7,780,200)                         | (11)%  |
| Insurance  |      | (163,609)               | (116,625)               | (155,500)                                       | (155,500)                           | 40%  |
| Other expenditure  |      | (41,144)                | (256,264)               | (384,630)                                       | (384,630)                           | (84)%  |
| Loss on asset disposals                                      |      | 5,091                   | –                       | –   | –                                   | ∞  |
|  |      | <b>(9,299,972)</b>      | <b>(10,626,180)</b>     | <b>(15,923,170)</b>                             | <b>(15,923,170)</b>                 | <b>(12)%</b>                                     |
| Non-cash amounts excluded from operating activities          |      | 4,539,278               | (5,184,656)             | (7,780,200)                                     | (7,780,200)                         | 188%   |
| <b>Amount attributable to operating activities</b>           |      | <b>3,712,259</b>        | <b>(8,005,055)</b>      | <b>(12,259,272)</b>                             | <b>(12,259,272)</b>                 | <b>146%</b>                                      |
| <b>INVESTING ACTIVITIES</b>                                  |      |                         |                         |   |                                     |  |
| <b>Inflows from investing activities</b>                     |      |                         |                         |   |                                     |  |
| Capital grants, subsidies and contributions                  |      | 3,636                   | (1,073,244)             | (1,523,244)                                     | (1,523,244)                         | 100%   |
| Proceeds from disposal of assets                             |      | 190,821                 | –                       | –   | –                                   | ∞  |
| Other (enter details here...)                                |      | –                       | (120,000)               | (120,000)                                       | (120,000)                           | 100%   |
|  |      | <b>194,457</b>          | <b>(1,193,244)</b>      | <b>(1,643,244)</b>                              | <b>(1,643,244)</b>                  | <b>(116)%</b>                                    |
| <b>Outflows from investing activities</b>                    |      |                         |                         |   |                                     |  |
| Acquisition of property, plant and equipment                 | 5a   | (260,151)               | (405,000)               | (1,979,928)                                     | (1,979,928)                         | 36%  |
| Acquisition of infrastructure                                | 6a   | (1,557,053)             | (1,301,716)             | (1,958,572)                                     | (1,958,572)                         | (20)%  |
|  |      | <b>(1,817,204)</b>      | <b>(1,706,716)</b>      | <b>(3,938,500)</b>                              | <b>(3,938,500)</b>                  | <b>6%</b>  |
| <b>Amount attributable to investing activities</b>           |      | <b>(1,622,747)</b>      | <b>(2,899,960)</b>      | <b>(5,581,744)</b>                              | <b>(5,581,744)</b>                  | <b>44%</b>                                       |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                        |      |                         |                         |   |                                     |  |
| <b>Surplus or deficit at the start of the financial year</b> |      |                         |                         |   |                                     |  |
|  |      | 8,127,449               | –                       | –   | –                                   | ∞  |
| Amount attributable to operating activities                  |      | 3,712,259               | –                       | –   | –                                   | ∞  |
| Amount attributable to investing activities                  |      | (1,622,747)             | –                       | –   | –                                   | ∞  |
| <b>Surplus/(deficit) after imposition of general rates</b>   |      | <b>10,216,961</b>       | <b>–</b>                | <b>–</b>  | <b>–</b>                            | <b>∞</b>   |

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

## Index of Notes to the financial report

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# Shire of Ngaanyatjaraku

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

### 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 28/02/26

#### 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 28/02/26

## Note 2. Cash and cash equivalents

|  | Note | 01/07/25<br>to 28/02/26<br>\$ | 2025<br>\$        |
|--|------|-------------------------------|-------------------|
| Cash at bank and on hand                 |      | 17,801,481                    | 16,525,034        |
| <b>Total cash and cash equivalents</b>   | 20a  | <b>17,801,481</b>             | <b>16,525,034</b> |
| Held as                                  |      |                               |                   |
| - Unrestricted cash and cash equivalents |      | 9,507,803                     | 8,231,356         |
| - Restricted cash and cash equivalents   | 11a  | 8,293,678                     | 8,293,678         |
| <b>Total</b>                             |      | <b>17,801,481</b>             | <b>16,525,034</b> |

### MATERIAL ACCOUNTING POLICIES

#### Cash and cash equivalents

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

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

#### Restricted financial assets

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

Restrictions are specified in an agreement, contract or legislation.

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

## Note 3. Trade and other receivables

|                                 | 01/07/25<br>to 28/02/26 | 2025           |
|---------------------------------|-------------------------|----------------|
|                                 | \$                      | \$             |
| <b>Current</b>                  |                         |                |
| Rates and statutory receivables | 54,074                  | 13,728         |
| Trade receivables               | 978,086                 | 291,182        |
| GST receivable                  | (35,798)                | 30,421         |
|                                 | <b>996,362</b>          | <b>335,331</b> |

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

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

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

**Trade and other receivables**

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

**Other Receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

Notes to and forming part of the financial report  
for the period from 01/07/25 to 28/02/26

#### Note 4. Inventories

|                                      | 01/07/25<br>to 28/02/26 | 2025          |
|--------------------------------------|-------------------------|---------------|
|                                      | \$                      | \$            |
| <b>Current</b>                       |                         |               |
| Fuel and materials                   | 7,673                   | 7,673         |
| <b>Total current inventories</b>     | <b>7,673</b>            | <b>7,673</b>  |
| <b>Balance at beginning of year</b>  | <b>7,673</b>            | <b>13,659</b> |
| Inventories expensed during the year | –                       | (5,986)       |

#### MATERIAL ACCOUNTING POLICIES

##### General

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

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

## Notes to and forming part of the financial report for the period from 01/07/25 to 28/02/26

### 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<br>subject to<br>operating lease -<br>Buildings<br>non-specialised<br>\$ | Total Property<br>\$ | Plant and equipment<br>Furniture and<br>equipment<br>\$ | Plant and<br>equipment<br>\$ | Total property,<br>plant and<br>equipment<br>\$ |
|---|------|---|----------------------|---|------------------------------|---|
| Measurement basis   |      |   |                      |   |                              |   |
| <b>Balance at 1 July 2024</b>                             |      | 12,088,032  | 12,088,032           | 30,542  | 576,685                      | 12,695,259                                      |
| Additions   |      | –   | –                    | 20,691  | 126,256                      | 146,947   |
| Disposals   |      | –   | –                    | –   | (30,015)                     | (30,015)  |
| Revaluation increments transferred to revaluation surplus |      | –   | –                    | –   | –                            | –   |
| Depreciation  | 7    | (251,834)   | (251,834)            | (9,279)   | (97,443)                     | (358,556)                                       |
| Transfers   |      | –   | –                    | –   | (28,616)                     | (28,616)  |
| Other Movements   |      | –   | –                    | –   | –                            | –   |
| <b>Balance at 30 June 2025</b>                            |      | <b>11,836,198</b>   | <b>11,836,198</b>    | <b>41,954</b>   | <b>546,867</b>               | <b>12,425,019</b>                               |
| <b>Comprises:</b>   |      |   |                      |   |                              |   |
| Gross balance amount at 30 June 2025                      |      | 12,591,698  | 12,591,698           | 131,042   | 858,613                      | 13,581,353                                      |
| Accumulated depreciation at 30 June 2025                  |      | (755,500)   | (755,500)            | (89,088)  | (311,746)                    | (1,156,334)                                     |
| Other Movement  |      | –   | –                    | –   | –                            | –   |
| <b>Balance at 30 June 2025</b>                            | 8b   | <b>11,836,198</b>   | <b>11,836,198</b>    | <b>41,954</b>   | <b>546,867</b>               | <b>12,425,019</b>                               |
| <b>Balance at 1 July 2025</b>                             |      | 11,836,198  | 11,836,198           | 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   |
| <b>Balance at 30 June 2026</b>                            |      | <b>11,613,687</b>   | <b>11,613,687</b>    | <b>43,261</b>   | <b>593,894</b>               | <b>12,250,842</b>                               |
| <b>Comprises:</b>   |      |   |                      |   |                              |   |
| 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  |      | –   | –                    | –   | –                            | –   |
| <b>Balance at 30 June 2026</b>                            | 8b   | <b>11,613,687</b>   | <b>11,613,687</b>    | <b>43,261</b>   | <b>593,894</b>               | <b>12,250,842</b>                               |

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

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

## (b) Carrying Amount Measurements

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

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

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

### 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<br>\$ | Other infrastructure - recreation<br>\$ | Other Infrastructure<br>\$ | Work in progress<br>\$ | Total infrastructure<br>\$ |
|---|------|----------------------------|---|----------------------------|------------------------|----------------------------|
| <b>Balance as at 1 July 2024</b>                          |      | 167,744,100                | 431,162                                 | 309,908                    | 7,957,656              | 176,442,826                |
| Additions *   |      | 3,425,313                  | –                                       | –                          | 64,780                 | 3,490,093                  |
| (Disposals)   |      | –                          | –                                       | –                          | –                      | –                          |
| Revaluation increments transferred to revaluation surplus |      | –                          | –                                       | –                          | –                      | –                          |
| Revaluation decrements transferred to revaluation surplus |      | –                          | –                                       | –                          | –                      | –                          |
| Depreciation  | 10a  | (7,361,574)                | (12,652)                                | (18,496)                   | –                      | (7,392,722)                |
| Transfers   |      | 7,957,656                  | –                                       | 28,616                     | (7,957,656)            | 28,616                     |
| <b>Balance at 30 June 2025</b>                            |      | <b>171,765,495</b>         | <b>418,510</b>                          | <b>320,028</b>             | <b>64,780</b>          | <b>172,568,813</b>         |
| <b>Comprises:</b>   |      |                            |   |                            |                        |                            |
| Gross balance amount at 30 June 2025                      |      | 246,770,246                | 621,676                                 | 401,580                    | 64,780                 | 247,858,282                |
| Accumulated depreciation at 30 June 2025                  |      | (75,004,751)               | (203,166)                               | (81,552)                   | –                      | (75,289,469)               |
| <b>Balance at 30 June 2025</b>                            |      | <b>171,765,495</b>         | <b>418,510</b>                          | <b>320,028</b>             | <b>64,780</b>          | <b>172,568,813</b>         |
| <b>Balance as at 1 July 2025</b>                          |      | 171,765,495                | 418,510                                 | 320,028                    | 64,780                 | 172,568,813                |
| Additions *   |      | –                          | –                                       | –                          | 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   |      | –                          | –                                       | –                          | –                      | –                          |
| <b>Balance at 30 June 2026</b>                            |      | <b>167,429,225</b>         | <b>411,058</b>                          | <b>311,942</b>             | <b>1,471,028</b>       | <b>169,623,253</b>         |
| <b>Comprises:</b>   |      |                            |   |                            |                        |                            |
| Gross balance amount at 30 June 2026                      |      | 247,081,202                | 621,676                                 | 401,580                    | 1,159,465              | 249,263,923                |
| Accumulated depreciation at 30 June 2026                  |      | (79,341,021)               | (210,618)                               | (89,638)                   | –                      | (79,641,277)               |

Notes to and forming part of the financial report  
for the period from 01/07/25 to 28/02/26

Note 6. Infrastructure (continued)

| Note                    | Infrastructure<br>roads<br>\$ | Other<br>infrastructure -<br>recreation<br>\$ | Other<br>Infrastructure<br>\$ | Work in progress<br>\$ | Total<br>infrastructure<br>\$ |
|-------------------------|-------------------------------|---|-------------------------------|------------------------|-------------------------------|
| Balance at 30 June 2026 | 167,740,181                   | 411,058                                       | 311,942                       | 1,159,465              | 169,622,646                   |

(\*) 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 28/02/26

## Note 6. Infrastructure (continued)

## (b) Carrying Amount Measurements

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

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

## Note 7. Fixed assets

|                             |      | 01/07/25<br>to 28/02/26<br>Actual<br>\$ | 01/07/25<br>to 28/02/26<br>YTD Budget<br>\$ | 2025<br>Actual<br>\$ |
|-----------------------------|------|---|---|----------------------|
|                             | Note |   |   |                      |
| <b>Depreciation</b>         |      |   |   |                      |
| 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               |
| <b>Total depreciation</b>   |      | <b>4,636,799</b>                        | <b>–</b>                                    | <b>7,751,278</b>     |

**Depreciation rates**

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

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

# Shire of Ngaanyatjaraku

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

### 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 28/02/26

Note 7. Fixed assets (continued)

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

**Gains or losses on disposal**

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

## Note 8. Trade and other payables

|   | 01/07/25<br>to 28/02/26 | 2025           |
|---|-------------------------|----------------|
|   | \$                      | \$             |
| <b>Current</b>                                |                         |                |
| Sundry creditors                              | (368)                   | 120,609        |
| Prepaid rates                                 | 2,827                   | 6,290          |
| Accrued payroll liabilities                   | 28,654                  | 28,654         |
| Statutory liabilities                         | 20,590                  | –              |
| Accrued Expenses                              | 913                     | 48,803         |
| Other payables                                | 158,253                 | 158,547        |
| <b>Total current trade and other payables</b> | <b>210,869</b>          | <b>362,903</b> |

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

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

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

**Trade and other payables**

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

### Note 9. Other liabilities

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#### **MATERIAL ACCOUNTING POLICIES**

##### **Contract Liabilities**

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

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

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

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

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

Notes to and forming part of the financial report  
for the period from 01/07/25 to 28/02/26

Note 10. Revaluation surplus

|   | 01/07/25<br>to 28/02/26 | 01/07/25<br>to 28/02/26  | 01/07/25<br>to 28/02/26    | Total Movement on<br>Revaluation | 01/07/25<br>to 28/02/26 | 2025               | 2025                     | 2025                       | Total Movement on<br>Revaluation | 2025               |
|---|-------------------------|--------------------------|----------------------------|----------------------------------|-------------------------|--------------------|--------------------------|----------------------------|----------------------------------|--------------------|
|   | Opening<br>Balance      | Revaluation<br>Increment | Revaluation<br>(Decrement) |                                  | Closing Balance         | Opening Balance    | Revaluation<br>Increment | Revaluation<br>(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        |
|   | <b>120,990,392</b>      | <b>-</b>                 | <b>-</b>                   | <b>-</b>                         | <b>120,990,392</b>      | <b>120,990,392</b> | <b>-</b>                 | <b>-</b>                   | <b>-</b>                         | <b>120,990,392</b> |
|   | <b>120,990,392</b>      | <b>-</b>                 | <b>-</b>                   | <b>-</b>                         | <b>120,990,392</b>      | <b>120,990,392</b> | <b>-</b>                 | <b>-</b>                   | <b>-</b>                         | <b>120,990,392</b> |

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

## Note 11. Restrictions over financial assets

|  |      | 01/07/25<br>to 28/02/26<br>Actual<br>\$ | 01/07/25<br>to 28/02/26<br>YTD Budget<br>\$ | 2025<br>Actual<br>\$ |
|--|------|---|---|----------------------|
|  | Note |   |   |                      |
| <b>(a) Restrictions</b>  |      |   |   |                      |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: |      |   |   |                      |
| - Cash and cash equivalents  | 2    | 8,293,678                               | -   | 8,293,678            |
|  |      | <b>8,293,678</b>                        | <b>-</b>                                    | <b>8,293,678</b>     |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used:   |      |   |   |                      |
| Restricted reserve accounts  | 14   | 8,293,678                               | -   | 8,293,678            |
| <b>Total restricted financial assets</b>   |      | <b>8,293,678</b>                        | <b>-</b>                                    | <b>8,293,678</b>     |

# Shire of Ngaanyatjaraku

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

### 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

## Shire of Ngaanyatjaraku

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

for the period from 01/07/25 to 28/02/26

#### 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 28/02/26

Note 13. Rating information

| Rate type                                       | Basis of valuation   | Rate in \$ | Number of properties | 01/07/25 to 28/02/26  | 01/07/25 to 28/02/26 | 01/07/25 to 28/02/26 | 01/07/25 to 28/02/26 | 01/07/25 to 28/02/26 | 01/07/25 to 28/02/26 | 01/07/25 to 28/02/26 | 01/07/25 to 28/02/26 | 01/07/25 to 28/02/26 | 2024/25              |
|---|----------------------|------------|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   |                      |            |                      | Actual Rateable value | Actual Rate revenue  | Actual Interim rates | Actual Back rates    | Actual Total revenue | Budget rate revenue  | Budget interim rate  | Budget back rate     | Budget total revenue | Actual Total revenue |
|   |                      |            |                      | \$                    | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   |
| <b>(a) General Rates</b>                        |                      |            |                      |                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| <b>Rate Description</b>                         |                      |            |                      |                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Mining Tenaments                                | Unimproved valuation | -          | -                    | -                     | 527,730              | -                    | -                    | -                    | 527,730              | -                    | -                    | -                    | 481,218              |
| <b>Total general rates</b>                      |                      |            |                      |                       | <b>527,730</b>       |                      |                      |                      | <b>527,730</b>       |                      |                      |                      | <b>481,218</b>       |
| <b>Minimum payment</b>                          |                      |            |                      |                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Mining Tenaments                                | Unimproved valuation | -          | -                    | -                     | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 7,909                |
| <b>Total minimum payments</b>                   |                      |            |                      |                       |                      |                      |                      |                      |                      |                      |                      |                      | <b>7,909</b>         |
| <b>Total general rates and minimum payments</b> |                      |            |                      |                       | <b>527,730</b>       |                      |                      |                      | <b>527,730</b>       |                      |                      |                      | <b>489,127</b>       |
| <b>Total rates</b>                              |                      |            |                      |                       |                      |                      |                      |                      | <b>527,730</b>       |                      |                      |                      | <b>489,127</b>       |

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

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

## Notes to and forming part of the financial report

for the period from 01/07/25 to 28/02/26

## Note 14. Reserve accounts

|  | 01/07/25<br>to 28/02/26      | 01/07/25<br>to 28/02/26  | 01/07/25<br>to 28/02/26      | 01/07/25<br>to 28/02/26      | 01/07/25<br>to 28/02/26      | 01/07/25<br>to 28/02/26  | 01/07/25<br>to 28/02/26      | 01/07/25<br>to 28/02/26      | 01/07/25<br>to 28/02/26      | 2025                     | 2025                         | 2025                         | 2025                         |
|--|------------------------------|--------------------------|------------------------------|------------------------------|------------------------------|--------------------------|------------------------------|------------------------------|------------------------------|--------------------------|------------------------------|------------------------------|------------------------------|
|  | Opening<br>Balance<br>Actual | Transfer<br>to<br>Actual | Transfer<br>(from)<br>Actual | Closing<br>Balance<br>Actual | Opening<br>Balance<br>Budget | Transfer<br>to<br>Budget | Transfer<br>(from)<br>Budget | Closing<br>Balance<br>Budget | Opening<br>Balance<br>Actual | Transfer<br>to<br>Actual | Transfer<br>(from)<br>Actual | Closing<br>Balance<br>Actual | Closing<br>Balance<br>Actual |
|  | \$                           | \$                       | \$                           | \$                           | \$                           | \$                       | \$                           | \$                           | \$                           | \$                       | \$                           | \$                           | \$                           |
| <b>Restricted by council</b>                               |                              |                          |                              |                              |                              |                          |                              |                              |                              |                          |                              |                              |                              |
| (a) Employee Entitlement Reserve                           | 333,206                      | –                        | –                            | 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                    | 6,990,740                    |
| (c) Cultural Centre Reserve                                | 297,225                      | –                        | –                            | 297,225                      | –                            | –                        | –                            | –                            | 297,225                      | –                        | –                            | 297,225                      | 297,225                      |
| (d) Strategic Reserve                                      | 672,507                      | –                        | –                            | 672,507                      | –                            | –                        | –                            | –                            | 672,507                      | –                        | –                            | 672,507                      | 672,507                      |
|  | <b>8,293,678</b>             | <b>–</b>                 | <b>–</b>                     | <b>8,293,678</b>             | <b>–</b>                     | <b>–</b>                 | <b>–</b>                     | <b>–</b>                     | <b>8,293,678</b>             | <b>–</b>                 | <b>–</b>                     | <b>8,293,678</b>             | <b>8,293,678</b>             |

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

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

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