



Shire of **Ngaanyatjarraku**

ON A JOURNEY

ATTACHMENTS

**Ordinary Council Meeting
29 April 2026**

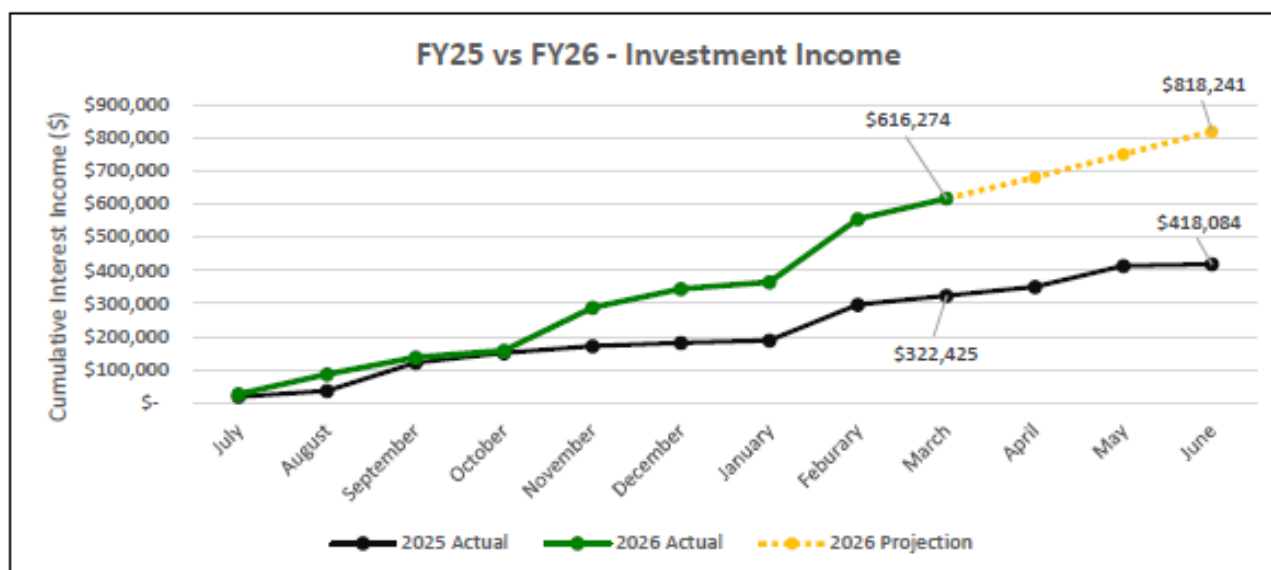
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Investment 10.1 Investment Register – March 2026

Cash Position Summary as at 31 March 2026

Account	Balance (\$)	Annual Interest Rate	Maturity Date
Municipal Funds:			
Municipal Account - xxx911	102,424	0.00%	At Call
Municipal Premium - xxx534	585,144	2.95% (balances > \$999,999)	At Call
Term Deposit - xxx977	3,000,000	4.33%	9/04/2026
Term Deposit - xxx513	2,500,000	4.49%	17/06/2026
Term Deposit - xxx349	1,000,000	4.43%	22/06/2026
Term Deposit - xxx845	1,000,000	4.99%	18/12/2026
Term Deposit - xxx409	2,000,000	5.36%	25/01/2026
Reserve Funds:			
Term Deposit - xxx247	5,000,000	4.23%	02/05/2026
Term Deposit - xxx699	3,293,678	4.39%	28/05/2026
Total Cash & Investments	18,481,246		



Note

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

Commentary

Investment income continues to track well above last year (+\$293k YTD) and is projected to reach approximately \$818k 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 \$15,281,246 (84% 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 – Payment by Employees via Purchasing Cards

27 February – 26 March 2026

Payee Name	Debit Amount	Date	Transaction Description
Qantas	\$954.76	27/2/26	Flights - CEO Perth to Canberra - 23/6/26 NGA Conference
Qantas	\$12.87	27/2/26	Flights - Carbon Credits Perth - Canberra 23/6/26
Qantas	\$331.42	28/2/26	Flights - CEO Perth - Adelaide 29/3/26
Qantas	\$551.13	28/2/26	Flights - CEO Canberra to Adelaide 25/6/26
Leonora Motel	\$355.25	28/2/26	Accommodation CEO & BMO 28/2/26
Reddy Express	\$207.07	1/3/26	Fuel - Rubbish Truck - Warburton to Kalgoorlie
Taxicabs	\$17.01	1/3/26	Taxi fare - Kalgoorlie Airport
Tjukayirla Roadhouse	\$155.80	28/2/26	Fuel - Rubbish Truck - Warburton to Kalgoorlie
Bunnings Warehouse	\$439.84	1/3/26	BMO Supplies - Vacuum, Cleaning and Garden supplies
Ampol Kalgoorlie	\$108.68	1/3/26	Fuel - Rubbish Truck - Warburton to Kalgoorlie
Uber	\$24.64	3/3/26	Uber faire Perth 3/3/26
Ibis Budget Motel	\$250.00	2/3/26	Accommodation - Roads Officer Perth 2/3/26
Uber	\$26.28	3/3/26	Uber Fare - Perth 3/3/26
Qantas	\$623.17	3/3/26	Flights - CEO Adel - Perth 10/3/26
Qantas	\$2,157.30	4/3/26	Flights - Shire President - Perth to Canberra return 23-25 June 2026
Qantas	\$2,157.30	4/3/26	Flights for Deputy Shire President - Perth to Canberra return 23 - 25 June 2026
Desert Inn, Laverton	\$160.00	5/3/26	Accommodation - BMO 4/3/26
Home of 12 Volt	\$1,448.75	6/3/26	Battery for CEO Vehicle
Smartsheet	\$1,009.04	6/3/26	Subscription 2026-2027
Qantas	\$359.10	6/3/26	Accommodation - Perth 10-11 March
Solo Marion	\$172.46	8/3/26	Fuel 8/3/26
Uber	\$44.92	10/3/26	Uber Fare - CEO Home to Adelaide Airport

Uber	\$43.35	10/3/26	Uber fare – CEO Perth Airport to LGIS
Uber	\$20.14	10/3/26	Uber Fare - CEO Perth to Perth airport
Qantas	\$941.57	10/3/26	Flights - CEO Perth to Adelaide 11/3/26
Uber	\$38.40	11/3/26	Uber Fare - CEO LGIS to DFES Meeting
Uber	\$10.74	11/3/26	uber Fare - CEO LGIS to NG Council meeting
Hospitality Inn - Esperance	\$467.90	10/3/26	Accommodation – charged incorrectly and refunded
Hospitality Inn - Esperance	\$449.10	10/3/26	Accommodation CEO GVROC meeting
Hospitality Inn - Esperance	-\$467.90	10/3/26	Accommodation reimbursed
Uber	\$24.71	11/3/26	Uber Fare - CEO - Hotel to LGIS
Qantas	\$361.40	11/3/26	Travel - BMO Kalgoorlie to Perth 16/3/26
Uber	\$37.71	12/3/26	Uber Fare - CEO Perth to Perth airport
Uber	\$54.44	12/3/26	Uber Fare - CEO Adelaide Airport to Home
Qantas	\$628.18	12/3/26	Flights - BMO Adelaide to Perth 15/3/26
Uber	\$53.81	13/3/26	Uber Fare - CEO Adelaide to UHY Haines Norton
Uber	\$47.12	14/3/26	Uber Fare - CEO Uber fare - Councilfirst to home
Chartair	\$403.45	16/3/26	Chartair flight - Warburton to Kalgoorlie - Auditor Pitcher Partner 26/5/26
Qantas	\$361.40	16/3/26	Flights - Auditor Pitcher Partner - Kalgoorlie to Perth 26/5/26
Big W	\$1,162.75	17/3/26	Staff Housing provisions for Lot 97 Warburton
Chartair	\$403.45	17/3/26	Flights - Roadwise Warburton to Kalgoorlie 30/4/26
Kings Park Motel	\$190.00	17/3/26	Accommodation -- Cancelled and refunded
Starlink Internet	\$486.00	17/3/26	Internet Subscription Data Block 17/3 - 17/4/26
Virgin Airlines	\$782.44	17/3/26	Flights - Finance Manager - Perth to Kalgoorlie 26/3/26

Jarvis Toyota	\$601.98	17/3/26	CEO LC300 Vehicle servicing 16/3/26
Kings Park Motel	-\$190.00	17/3/26	Refund of Accommodation (as per invoice no. 42)
Bunnings Warehouse	\$338.12	18/3/26	Lot 97 Warburton Staff housing supplies
OTR Pt Augusta	\$147.24	19/3/26	Fuel CEO Vehicle - Port Augusta
Marla Travellers Rest	\$249.81	19/3/26	Fuel CEO Vehicle - Marla
Marla Travellers Rest	\$170.00	19/3/26	Accommodation CEO - 19/3/26
Regional Anangu Service	\$78.78	20/3/26	Fuel CEO Vehicle - Marla
Starlink Internet	\$741.00	22/3/26	Internet Subscription Residential and Roam 22/3-22/4/26
Starlink Internet	\$66.51	24/3/26	Internet Subscription - Roam 22/3- 22/4/26
Perth Airport	\$110.46	25/3/26	CEO Vehicle carparking – long term – 29/3 - 27/6/26
Reddy Express	\$229.18	26/3/26	CEO Vehicle fuel - Leonora 26/3/26
Autodesk	\$896.50	26/3/26	AutoCAD 12 month subscription
Ampol Kalgoorlie	\$247.26	26/3/26	Vehicle fuel 26/3/26
Ampol Kalgoorlie	\$97.30	26/3/26	CEO Vehicle fuel - Kalgoorlie 26/3/26
Card Fee	\$10.00		
Total	\$21,861.09		

Attachment 10.4 – Council Resolution Register – March 2026

Council Resolution Tracker							
Shire of Ngaanyatjarraku							
Resolution Reference	Resolution	Entry Date	Completion Date	Officer	Action	Resolution Status	
13.1.3007.2025	That Council authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 104A Warburton for a further 12 months, and to be reviewed in July 2026.	30-Jul-2025	30-Jul-2025	D.Mosel	Report to Council in July 2026	Review July 2026	
10.8.24.09.2025	<ul style="list-style-type: none"> The draft Deed of Extension of Sublease J096492 has been prepared and circulated for consent. The renewal process is progressing in accordance with statutory requirements and partnership agreements. The Shire is awaiting formal consents from Warburton Community Inc and the Minister for Aboriginal Affairs. The CEO will report back to Council to advise the finalisation of Sublease J096492. 	24-Sep-2025	24-Sep-2025	D.Mosel	Report back to council upon the finalisation of the agreement	Ongoing	
Mar-26							
9.1.25.03.2026	That the minutes of the Ordinary Council Meeting held on 25 February 2026 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting	25-Mar-2026	25-Mar-2026			Completed	
10.125.03.2026	That Council note the Council Investment Register detailing investment activity for February 2026 within the Financial report. (Attachment 10.1)	25-Mar-2026	25-Mar-2026			Completed	
10.2.25.03.2026	That Council receive the listing of payments made by authorised employees using transaction cards for the period of 27 January 2026 to 26 February 2026 (Attachment 10.2)	25-Mar-2026	25-Mar-2026			Completed	
10.3.25.03.2026	That Council receive the Chief Executive Officers Reports for 21 February to 20 March 2026	25-Mar-2026	25-Mar-2026			Completed	
10.4.25.03.2026	That Council receive the Council Resolution Register for February 2026 as present 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)	25-Mar-2026	25-Mar-2026			Completed	
10.5.25.03.2026	<p>That Council by absolute majority</p> <ol style="list-style-type: none"> Authorises the CRO to waive adopted fees and charges for the rental of Lot 183 Warburton (Early Learning Complex) and Lot 255b Motel Street, Warburton and Authorises Lot 183 Warburton (Early Learning Complex) and 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 (June 2026) Authorises the CEO to provide to NG Council for a period of three months and to execute a lease agreement for both properties 	25-Mar-2026	24-Jun-2026	GM	To be reviewed in June 2026	To be reviewed in June 2026	
10.6.25.03.2026	<p>That Council:</p> <ol style="list-style-type: none"> Receive the report titled Council Report - WALGA Sector Consultation on Electoral Reform and Electoral reform discussion paper Provides feedback to WALGA that 	25-Mar-2026	25-Mar-2026			Completed	
10.7.25.03.2026	<ol style="list-style-type: none"> That Council adopts the updated Policy 3.4 - Work Health and Safety (WHS) Policy as presented and Receives the updated Employee Code of Conduct for information. 	25-Mar-2026	25-Mar-2026			Completed	
11.1.25.03.2026	That Council receive the Operational Services Action Report for March 2026	25-Mar-2026	25-Mar-2026			Completed	
12.1.25.03.2026	That the Council received the monthly payment listing for February 2026 with payments of \$939,126.63 (Attachment 12.1)	25-Mar-2026	25-Mar-2026			Completed	
12.2.25.03.2026	That Council receive the Monthly Financial Report for the period ending 28 February 2026 (Attachment 12.2).	25-Mar-2026	25-Mar-2026			Completed	

Attachment 10.5 – GVROC Memorandum of Understanding 2026-2028

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Memorandum of Understanding

between



Shire of Coolgardie



Shire of Dundas



Shire of Esperance

City of Kalgoorlie-Boulder



Shire of Laverton

Shire of Leonora



Shire of Menzies

Shire of Ngaanyatjarraku

Shire of Wiluna



2026 - 2028



Shire of **Ngaanyatjarraku**
ON A JOURNEY

Shire OF
Wiluna



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AGREEMENT

The Local Governments of:

Coolgardie – Irish Mulga Drive, KAMBALDA Western Australia, and
Dundas – Prinsep Street, NORSEMAN, Western Australia, and
Esperance – Windich Street, ESPERANCE Western Australia, and
Kalgoorlie-Boulder – Hannan Street, KALGOORLIE, Western Australia, and
Laverton – MacPherson Place, LAVERTON, Western Australia, and
Leonora – Tower Street, LEONORA, Western Australia, and
Menzies – Shenton Street, MENZIES, Western Australia, and
Ngaanyatjarraku – Great Central Rd, WARBURTON, Western Australia, and
Wiluna – Scotia Street, WILUNA, Western Australia.

Enter into a memorandum of understanding dated March 2026 to recognise the cooperation and shared goals of the member councils.

NAME

The name of the voluntary regional organisation is the Goldfields Voluntary Regional Organisation of Councils (GVROC).

PURPOSE

The purpose for which GVROC is established is to:

Enhance service delivery and infrastructure for our collective and individual communities.

Achieve a sustainable, cost-effective model for sharing of resources.

Advocate on shared common interests and issues affecting the region and local government operations.

OBJECTIVES

To form a strategic alliance for the retention of infrastructure and community services in the region; undertaking regional economic development initiatives; acquiring funding from government grants and private sector funding towards regional based programs/projects that support local delivery mechanisms.

To establish and maintain effective communication and consultative mechanisms between the participating local governments on policy and processes using a management strategy.

PRINCIPLES

In entering this Memorandum of Understanding (MOU) all the parties agree to abide by the following principles, as established between the local governments.

Overarching Principle

To develop an alliance consisting of Coolgardie, Esperance, Dundas, Kalgoorlie-Boulder, Laverton, Leonora, Menzies, Ngaanyatjaraku and Wiluna that contributes and works together to ensure the sustainability of individual members.

General Principles

1. Partnerships
 - a) Recognise that partnerships between the Local Governments in the MOU are essential to achieve sustainable social, cultural, environmental and economic development of the region.

- b) Be flexible and open to new approaches to service delivery and funding.
- c) Recognise and acknowledge the needs and constraints of all spheres of government, community and stakeholders.
- d) Recognise that new partnership agreements may be considered if initiated by either Local, State and Federal Government.

2. Roles and Responsibilities

- a) Identify, understand and respect the roles and responsibilities of all parties.
- b) Be open and transparent in all dealings.

3. Communication

- a) Conduct open discussion on issues relevant to the region.
- b) Recognise the need for confidentiality when the subject matter requires.

4. Consultation

- a) Appropriate consultation to facilitate understanding and consensus.

5. Service Delivery

- a) Continual improvement practice in the efficiency, effectiveness, timeliness, and appropriateness of local government service delivery.

6. Outcomes

- a) Well defined and agreed outcomes and performance measures for all projects and activities.

7. Accountability

- a) A transparent approach to all dealings within the organisation.
- b) Have clearly defined reporting, dispute resolution and review mechanisms.

ORGANISATION

Appointment of Members

A participating Council is to appoint two voting members, one of whom shall be an elected member, to be members of the GVROC. Such appointments shall be at the discretion of the participating Council but can be the President/Mayor and Chief Executive Officer (CEO) of a participating Council or two other elected members.

Whilst the functions and decisions of the WALGA Goldfields Esperance Country Zone (GECZ) are incorporated into the meetings of the GVROC, each participating Council will be entitled to two voting delegates one of whom may be the CEO. If, however two elected member delegates are in attendance they shall be the voting delegates.

A participating Council may appoint two other persons as Deputies from the Council who are able to attend the GVROC meetings and who may act temporarily in place of either member of the GVROC during any period in which the member of the GVROC is unable by reason of illness, temporary absence from State, conflict of interest or any other inability to attend meetings.

Tenure of Members of GVROC

A member of GVROC shall hold office until either;

The member ceases to be a member of the participating Council or in the employ of the Council.

The member is removed by the participating Council.

Election of Chairperson and Deputy Chairperson

The members of the GVROC shall elect a Chairperson and Deputy Chairperson.

If the office of the Chairperson or Deputy Chairperson becomes vacant for any reason the members of the GVROC shall elect a new Chairperson or Deputy Chairperson as the case requires.

Tenure of Chairperson and Deputy Chairperson

The Chairperson or Deputy Chairperson will hold office until the election of a new Chairperson or Deputy Chairperson.

Elections for Chairperson and Deputy Chairperson shall be held at the first meeting of the GVROC following the local government elections for a term of two (2) years.

Role of Chairperson

The Chairperson:

- a) Presides at meeting of GVROC;
- b) Speaks on behalf of the GVROC and
- c) Liaises with the Executive Officer on GVROC affairs and the performance of its functions.

Role of Deputy Chairperson

The Deputy Chairperson may perform the functions of the Chairperson if:

- a) The office of the Chairperson is vacant; or
- b) The Chairperson is absent or unable or unwilling to perform the functions of Chairperson.

Role of Executive Officer

An Executive Officer will be appointed by GVROC with duties, conditions and a term to be determined by the GVROC.

FINANCIAL CONTRIBUTIONS

Annual Contributions

- a) As determined at the GVROC Meeting held in May each year on the agenda item regarding the annual budget, each participating Council will contribute equally towards the operations and administration of the GVROC.
- b) Annual contributions will be determined and reviewed by the GVROC annually as part of the budget process. As of the 2025/26 financial year the annual contribution is set at \$35,000 per participating Council.
- c) The annual contributions paid by the member councils will be utilised in the ongoing employment of an Executive Officer and other expenses.
- d) The secretariat services will be provided by the Executive Officer.

Financial Management

The financial management of the GVROC will be dealt with by the Chief Executive Officer of the member council of the GVROC Chair and will hold the accounts on behalf of the GVROC. The GVROC Executive Officer will assist the Chief Executive Officer of the member council of the GVROC Chair with the financial management.

Ongoing Projects

GVROC members will determine appropriate projects to be undertaken, with participating members to meet the cost of each project on an agreed formula in addition to the annual contribution if required.

Admitting New Members

On entry a new member shall be required to contribute to GVROC the annual fee.

New members will be admitted to the GVROC upon an absolute majority vote.

Withdrawal of Members

The withdrawal of a participating Council shall take effect from the end of the tenure year, in which notice of the withdrawal is given.

As soon as practicable following a withdrawal taking effect the GVROC shall;

1. Distribute to the participating Council an amount equal to proceeds and any surplus funds which would have been payable if GVROC was wound up; or
2. Be entitled to recover from the participating Council an amount equal to the liability or debt which would have been payable by the Council if the GVROC was wound up.

TERM AND TERMINATION

Term of Agreement

This agreement will be reviewed 12 months from the date of signing.

Winding up by Agreement

- a) The Agreement will be reviewed at the first 12-month anniversary.
- b) The participating Councils may by absolute majority wind up the GVROC.

Division of Assets

If the GVROC is to be wound up and there remains, after satisfaction of all its debts and liabilities, any property and assets of GVROC then the property and assets shall be realised and the proceeds along with any surplus funds shall be divided among each of the participating Councils in the same proportions as the contributions of a particular council.

Division of Liabilities

If GVROC is to be wound up and there remains any liability or debt in excess of the realised property and assets of GVROC then the liability or debt is to be met by each of the participating Councils in the same proportions as the contributions of a particular council to the assets that GVROC bear to the total of such contributions by participants.

DISPUTE RESOLUTION

Dispute

In the event of any dispute or difference arising between the Parties and GVROC or any of them at any time as to any matter or thing arising under or in connection with the Memorandum of Understanding, then a Party or GVROC may give to the other Parties and GVROC (as the case may be) notice in writing ('dispute notice') adequately identifying the matters, the subject of the dispute, and the giving of the dispute notice shall be a condition precedent to the commencement by any Party or GVROC of proceedings (whether by way of litigation or arbitration) with regard to the dispute as identified in the dispute notice.

Arbitration

At the expiration of the 25 business days from the date of sending the dispute notice, the Party or GVROC giving the dispute notice may notify the others in writing (arbitration notice) that it requires the dispute to be referred to arbitration and the dispute (unless meanwhile settled) shall upon receipt of the arbitration notice by the recipients then be and is hereby referred to arbitration under and in accordance with the provisions of the Commercial Arbitration Act 1985.

Legal Representation

For the purposes of the *Commercial Arbitration Act 1985*, the Parties consent to each other and to GVROC being legally represented at any such arbitration.

Memorandum of Understanding in Good Faith

Despite anything expressed or implied to the contrary in this Memorandum of Understanding (MOU) or anywhere else, this MOU is a mere non-justicable statement of current intent, and is neither intended to be, nor is it, (a) legally binding, or (b) creative of legal relations between the parties to it. No legal rights or obligations will come into existence unless or until one or more legally enforceable written agreements are entered into.

SCHEDULE 1 – EXECUTION

EXECUTED by the Parties:

THE COMMON SEAL of SHIRE OF COOLGARDIE
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF DUNDAS
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF ESPERANCE
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of CITY OF KALGOORLIE-BOULDER
Was hereunto affixed in the presence of:

Mayor

Chief Executive Officer

THE COMMON SEAL of SHIRE LAVERTON
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF LEONORA
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF MENZIES
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF NGAANYATJARRAKU
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF WILUNA
Was hereunto affixed in the presence of:

President

Chief Executive Officer

Attachment 10.6 Sport and Recreation Funding agreement with the
Ngaanyatjarra Council

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Funding Agreement – Sport & Recreation Program

Shire of Ngaanyatjarraku

Ngaanyatjarra Council (Aboriginal Corporation)



McLEODS

Barristers & Solicitors

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Ref: DFN:NGAA:57014

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Details

Parties

Shire of Ngaanyatjarraku

of PMB 87 via Kalgoorlie, Western Australia 6431
(Shire)

Ngaanyatjarra Council (Aboriginal Corporation)

of Level 12 The Forrest Centre, 221 St Georges Terrace, Perth, Western Australia 6000
(Organisation)

Background

- A The Shire and the Organisation have been in discussions regarding funding of the Project.
- B The Shire has agreed to provide the Funding Amount for the purposes of the Project on the terms and conditions set out in this Agreement.

Agreed Terms

1. Definitions

In this Agreement:

Agreement means this agreement and includes any schedules or annexures;

Business Day means a day other than a Saturday, Sunday or public holiday in Perth, Western Australia;

Conditions of Funding means the conditions stipulated in **Item 4** of the Schedule;

Funding Amount means the amount stipulated in **Item 2** of the Schedule;

Funding Payment Date means the date stipulated in **Item 3** of the Schedule;

Project means the project to be undertaken by the Organisation as described in **Item 1** of the Schedule;

Project Milestone Dates means the dates for commencement and completion of the Project as specified in **Item 5** of the Schedule;

2. Payment of Funding

- (1) Subject to the Organisation's compliance with the provisions of this Agreement, the Shire agrees to pay the Funding Amount to the Organisation for the purpose of undertaking the Project.
- (2) The Funding Amount will be paid by the Shire to the Organisation:
 - (a) subject to the Organisation first providing a valid tax invoice in the amount of the Funding Amount to the Shire, within seven (7) days of the Funding Payment Date; and
 - (b) by direct transfer to the Organisation's nominated bank account, which shall be provided by the Organisation to the Shire or in such other manner elected by the Shire acting reasonably.

3. Use of Funding Amount

The Organisation shall use and apply the Funding Amount solely towards the costs of the Project and not for any other purpose.

4. Conditions of Funding

The Organisation shall comply with the Conditions of Funding.

5. Project Milestone Dates

The Organisation shall use its best endeavours to comply with the Project Milestone Dates.

6. Reporting

The Organisation shall provide a written report of:

- (a) all expenditure of the Funding Amount with supporting receipts and invoices; and
- (b) a report on achievement of Project objectives and outcomes,

within 60 days of completion of the Project, unless otherwise agreed by the Shire in writing.

7. Acknowledgement

- (1) The Organisation acknowledges and agrees that the liability of the Shire to contribute to the costs of the Project shall not exceed payment of the Funding Amount.
- (2) In the event that the costs of the Project exceed the Funding Amount, the Organisation will be solely responsible for payment of any additional costs.
- (3) The Organisation acknowledges and agrees that the Shire shall not be:
 - (a) liable, in negligence or howsoever, for the success or otherwise of the Project; or
 - (b) responsible for any losses or financial shortfalls encountered by the Organisation in connection with the Project or this Agreement.

8. Repayment of Funding Amount

- (1) The Organisation shall repay to the Shire:
 - (a) any balance of the Funding Amount that remains unexpended upon completion of the Project; or
 - (b) any portion of the Funding Amount expended for an unauthorised purpose contrary to clause 3.
- (2) Any amount required to be repaid under subclause (1) shall be paid by electronic funds transfer (EFT) to an account nominated by the Shire within 7 days of the Shire issuing a written notice requiring repayment to the Organisation.

9. Acknowledgement of Shire's sponsorship

In consideration of the Shire's payment of the Funding Amount and support of the Project, the Organisation agrees to acknowledge the Shire as a sponsor of the Project by:

- (a) written acknowledgement in all public material relating to the Project;
- (b) display of the Shire's logo on all print material issued in relation to the Project; and
- (c) acknowledgement in any media release by the Organisation.

10. Goods and Services Tax

- (1) In this clause:

GST Act means *A New Tax System (Goods and Services Tax) Act 1999* (Cth).

GST Law means the GST Act and any associated legislation including delegated legislation.

GST, Registered, supply, tax invoice and any other expression used that is defined in the GST Law has the same meaning as given to it in the GST Law.

- (2) Unless specifically described in this Agreement as 'GST-inclusive', any consideration to be paid or provided for a supply made under or in connection with this Agreement does not include an amount on account of GST and is 'GST-exclusive'.
- (3) Where, under the GST Law, any supply to be made by a party (**Supplier**) to another party (**Recipient**) under or in connection with this Agreement is subject to GST (other than a supply the consideration for which is specifically described in this Agreement as GST-inclusive), then:
 - (a) the consideration payable or to be provided for that supply under this Agreement will be increased by, and the Recipient will pay to the Supplier, an amount equal to the GST calculated according to the GST Law;
 - (b) the Recipient must pay that additional GST amount at the same time and in the same manner as the GST-exclusive consideration is paid or provided; and
 - (c) a reference to the consideration payable for a supply includes the value of any non-monetary consideration for the supply.
- (4) If the Supplier is Registered or required to be Registered, the Supplier must provide a GST compliant tax invoice in connection with any supply made by it under this Agreement, failing which the Recipient will not be obliged to make any payment for that supply until the invoice is provided.

11. Comply with statutes

- (1) The Organisation shall obtain all required statutory approvals for the Project and shall comply with those approvals and all statutory requirements in undertaking the Project.
- (2) Subject to payment of the Funding Amount, the Organisation shall bear all costs associated with obtaining any applicable approvals and undertaking the Project.

12. Default

- (1) If the Organisation fails to comply with a provision of this Agreement, including but not limited to failing to comply with the Conditions of Funding, then the Shire may issue a notice of default to the Organisation, requiring it to rectify the default within the time specified in the notice.
- (2) If the Organisation fails to comply with a notice of default issued by the Shire pursuant to subclause (1), the Shire may:
 - (a) terminate this Agreement by written notice to the Organisation; and
 - (b) require by written notice repayment of any portion of the Funding Amount paid to the Organisation that has not been lawfully expended for completed work or supplied

materials in accordance with this Agreement by the date of the notice to be returned in full to the Shire.

- (3) All funds payable to the Shire in accordance with subclause (2) above must be paid by electronic funds transfer (EFT) to an account nominated by the Shire within 14 days of the date of the written notice requiring repayment.
- (4) If the Organisation uses the Funding Amount for a purpose contrary to clause 3 of this Agreement, the Shire may issue a written notice to the Organisation requiring immediate repayment of the Funding Amount in its entirety (including any amount expended for a purpose not authorised by clause 3) by electronic funds transfer (EFT) to an account nominated by the Shire.
- (5) An amount repayable by the Organisation to the Shire pursuant to subclause (2) or (4) shall constitute a debt due recoverable by the Shire in a court of competent jurisdiction.

13. Further assurance

Each party shall promptly execute all documents and do all things that any other party from time to time reasonably requires of it to effect, perfect or complete any transaction contemplated under the provisions of this Agreement.

14. Discretion of Shire under written law not limited

Nothing in this Agreement is to fetter or limit, or is to be construed as an attempt to fetter or limit, the discretion or the powers of the Shire or the Council of the Shire under any written law.

15. Notices

Any notice, direction or other communication which must or may be given in connection with this Agreement:

- (a) must be in writing in order to be valid;
- (b) is sufficient if signed or executed by the party giving the notice or on its behalf by any director, secretary, duly authorised officer or solicitor of that party;
- (c) in order to be valid must be given to a party as follows:
 - (i) delivered or sent by prepaid post to, or left at, the address of that party as set out in this Agreement;
 - (ii) sent to the email address of that party; or
 - (iii) delivered or sent to another address or facsimile number as is notified in writing by that party to the other party from time to time; and
- (d) if given in accordance with paragraph (c), will be deemed to take effect:
 - (i) in the case of prepaid post, on the fifth business day after the date of posting;
 - (ii) in the case by email, when despatched by email to an email address specified in subclause (c)(iii) unless the time of dispatch is not on a Business Day or

after 5 pm on a Business Day, in which case it will be deemed to be given or made on the next following Business Day; and

- (iii) in the case of delivery by hand, on delivery.

16. Confidentiality

16.1 Definition

For the purposes of this clause:

“Confidential Information” means any information relating to the Agreement, including but not limited to the provisions of the Agreement.

16.2 Use of Confidential Information

- (1) To the extent permitted by law, both parties agree to keep the Confidential Information confidential and to use such information only for the purposes of performance of their respective obligations under this agreement.
- (2) The obligations of confidentiality in subclause (2) will not apply to information which:
 - (a) is generally available in the public domain except where such availability is as a result of a breach of this agreement; or
 - (b) is required to be disclosed by an applicable law, including but not limited to the *Local Government Act 1995* or *Freedom of Information Act 1992*, or by court order.
- (3) The obligations imposed under this clause will survive the termination of this Agreement.

17. Dispute resolution

17.1 Referral of Dispute: Phase 1

Except as otherwise provided any dispute arising out of this Agreement is to be referred in the first instance in writing to the Shire’s representative as nominated in writing by the Shire from time to time (**Shire’s Representative**) who shall convene a meeting within 10 days of receipt of such Notice from the Organisation or such other period of time as is agreed to by the Parties between the Shire’s Representative and an officer of the Organisation for the purpose of resolving the dispute (**Original Meeting**).

17.2 Referral of Dispute: Phase 2

In the event the dispute is not resolved in accordance with **clause 17.1** of this Agreement then the dispute shall be referred in writing to the CEO of the Shire who shall convene a meeting within 10 days of the Original Meeting or such other date as is agreed to by the Parties with the CEO of the Organisation for the purpose of resolving the dispute.

17.3 Appointment of Arbitrator: Phase 3

In the event the dispute is not resolved in accordance with **clause 17.2** of this Agreement then the dispute shall be determined by a single arbitrator under the provisions of the *Commercial Arbitration Act 2012* (as amended from time to time) and the Shire and the Organisation may each be represented by a legal practitioner.

18. Relationship of parties

The parties acknowledge and agree that no relationship of partnership, agency or employment is expressly intended or to be implied into this Agreement.

19. Severability

In the event of part of this Agreement being or becoming void or unenforceable then that part is to be severed from this Agreement with the intention that the balance of this Agreement is to remain in full force and effect, unaffected by the severance.

20. Amendment and waiver

- (1) This Agreement may not be amended except by a document in writing signed by or on behalf of each of the parties.
- (2) Any waiver or relinquishment of the performance of any term or condition of this Agreement, will be effective only if made in writing and executed by or on behalf on the party granting the waiver.
- (3) No waiver of any one breach of any term or condition of this Agreement is to operate as a waiver of any other breach of the same or other term or condition of this Agreement.

21. Laws of Western Australia apply

This Agreement is to be construed and interpreted in accordance with the laws of the State of Western Australia and the parties agree to submit to the jurisdiction of the courts of that State and of courts competent to hear appeals from them.

22. Interpretation

In this Agreement, unless inconsistent with the context:

- (a) headings and bolding are for convenience only and do not affect the interpretation of this Agreement;
- (b) words importing the singular include the plural and vice versa;
- (c) a reference to a gender includes a reference to each other gender;
- (d) a reference to a person or individual includes a reference to a firm, corporation or other corporate body, authorities, governments and governmental agencies and vice versa;
- (e) where a term is assigned a particular meaning, other grammatical forms of that term have a corresponding meaning;
- (f) a reference to any written law includes:
 - (i) all written laws amending, consolidating or replacing that written law;
 - (ii) all regulations, proclamations, planning schemes or local laws made under that written law;

- (g) a reference to a party includes that party, its successors, permitted assigns, receivers, administrators, executors, substitutes and liquidators;
- (h) a reference to any document includes a reference to that document as amended, rectified or replaced from time to time and to any document so amending, rectifying or replacing the document;
- (i) the meaning of general words or phrases is not limited by specific examples introduced by 'including', 'for example' or similar expressions;
- (j) a rule of construction does not apply to the disadvantage of a party because the party was responsible for the preparation of this Agreement or any part of it;
- (k) an obligation, representation or warranty in favour of two or more persons:
 - (i) is for the benefit of them jointly and severally; and
 - (ii) binds them jointly and severally;
- (l) a reference to '\$' or 'dollars' is a reference to Australian dollars;
- (m) unless expressly stated otherwise, a reference to a party, clause, sub-clause, paragraph or part, is a reference a party, clause, sub-clause, paragraph or part of or in this Agreement;
- (n) where two or more persons comprise a party to the Agreement, the covenants and agreements on their part are to bind and be observed and performed by them jointly and each of them severally; and
- (o) anything in this Agreement which is expressed to be done or performed by the Shire, is to be properly and lawfully done and performed if so done and performed by an officer of the Shire.

Schedule

Item 1 Project

Delivery of a Sport and Recreation program in accordance with the specifications in **Annexure 1**.

Item 2 Funding Amount

Two hundred and seventy thousand dollars (\$270,000) excluding GST.

Item 3 Funding Payment Date

The date of execution of this Agreement by both parties

Item 4 Conditions of Funding

The Funding Amount is to be spent on functions associated with the delivery of a Sport and Recreation program.

Item 5 Project Milestone Dates

Project Commencement Date: Funding Payment Date

Project Completion Date: 30 June 2026 or such other date approved by the Shire in writing

Signing page

EXECUTED by the Parties as a Deed on

2026

THE COMMON SEAL of the **SHIRE OF NGAANYATJARRAKU** was hereunto affixed by authority of a resolution of the Council in the presence of -

Shire President

Print full name

Chief Executive Officer

Print full name

(*Delete whichever designation is incorrect)

Signed on behalf of **Ngaanyatjarra Council (Aboriginal Corporation)** by a duly authorised officer:



(Signed)

Chief Executive Officer

(Position)

Thomas Williams

(Print Full Name)

Annexure 1 – Sport and Recreation Program Specifications

The Sport & Recreation Program is designed to promote active lifestyles, build community connection, and support the physical and mental wellbeing of participants of all ages.

The program will deliver a range of structured activities. These may include:

- Team sports (including inter community sporting competitions, e.g. AFL, Softball or other sports).
- Fitness sessions.
- Outdoor recreation.
- Community activities (e.g. blue light discos; movie nights; kungka nights)
- Skill-building workshops and activities.
- Interventions targeting youth engagement in sport and recreation
- The development and introduction of innovative, evidence-based approaches designed to engage disconnected groups and individuals.
- Repairs, maintenance and ad hoc minor capital works on existing sport infrastructure to support safety and functionality.

The intent of the program is to encourage community members to be active and thereby to strengthen community engagement and empower individuals to develop lifelong healthy habits.

The Organisation shall provide a written report in accordance with Clause 6 of the Agreement.

Attachment 11.1 Action Report – Operational Services

Status	Subject	Action Taken
Ongoing	Compliance	Completed Action: N/A
Ongoing	Fleet and Vehicle Management	<p>Vehicles Serviced:</p> <ul style="list-style-type: none"> • Toyota Hilux – Replaced Flat tyre with a new one • Toyota Landcruiser – Removed spare tyre from under car and replaced tyre on vehicle, including a tyre check • Rubbish Truck – Back Doors padlocked until repairs are undertaken • Cleaning of vehicles <p>Action: Fleet utilisation being monitored and recorded to ensure all vehicles are serviced within manufactures recommended service intervals.</p>
Ongoing	Property Maintenance	<p>General Building Maintenance</p> <p>Office:</p> <ul style="list-style-type: none"> • General office duties • DoT Office duties • Attended police station in regard to stolen property • General yard maintenance including grass removal to reduce hazards around building • Reinstalled damaged light • Fixed valve in female public bathroom • Installed wall bracket for vacuum • Collection of deliveries <p>CRC Offices:</p> <ul style="list-style-type: none"> • Yard maintenance • Office 13 – inspection of leaking tap • Installation of exterior lighting for offices 9,10,11,12 & 13. • CRC 11 - inspection on equipment and services – all in working order <p>Lot 97 Warburton</p> <ul style="list-style-type: none"> • Moved and assembled furniture in preparation for staff member occupation. • Changed back padlock • Rubbish removal <p>Lot 104A Warburton</p>

- Assess property and arrange trade quotes for insurance claim.
- Yard maintenance

Lot 104B Warburton

- Assess property and arrange trade quotes for insurance claim.
- Yard maintenance
- Replaced security screen door lock and cylinder

Lot 11 B Warakurna

- Painted ceiling, living room, kitchen and laundry
- Confirmed that electrical work had been completed

Lot 152

- Yard maintenance
- Rubbish removal
- Move equipment from shipping container to compound container; dispose of rubbish
- Building of equipment shelving.
- Preparation and undertaking of internal painting

Lot 25

- Yard maintenance

Lot 90

- Yard maintenance

Tenth Street

- Rubbish removal
- Whipper snipper and spraying weeds

Thirteenth Street

- Rubbish removal on the street

Fourth Street

- Rubbish removal on the street

Ongoing Work:

Cleaning of community streets and the reduction of weeds

Action: Operations team to continue to undertake yard and building maintenance as required.

Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <ul style="list-style-type: none">• Wash and clean rubbish truck.• Non-Commercial waste collection scheduled every Saturday• Commercial waste collection scheduled every Monday, Wednesday and Friday• Delivered waste bin to 5 bins to homes in the Warburton community. <p>Action: Operations team to continue waste collection and disposal</p>
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Attachment 12.1 – Monthly Payment Listing – March 2026

Chq/EFT	Date	Name	Description	Payment
EFT6325	06/03/2026	Leonora Motel	Room in Leonora Motel - 03/03/2026 - 1 night	175.00
EFT6326	06/03/2026	NATS (Ngaanyatjarra Agency & Transport Services)	2* Tyres and 1* Wheel from Welshpool Tyre Services	220.00
EFT6327	06/03/2026	WARRUNYINNA STORE	Diesel for PO 17747	380.00
EFT6328	06/03/2026	Focus Networks	MPS Devices - Monthly charge	4,213.00
EFT6329	06/03/2026	AUSTRALIA POST	Postage for the month of Feb 2026	175.25
EFT6330	06/03/2026	NGAANYATJARRA Services (NG Essential Services & Flights)	Electricity Supply 01/01/2026 - 28/02/2026 Shire Office & houses	3,899.01
EFT6331	06/03/2026	Bob Waddell & Associates Pty Ltd	2025-26 Rates consultant - W/E 01/03/2026	352.00
EFT6332	06/03/2026	Ingot Hotel	Staff Hotel Ingot Hotel Perth	1,190.00
EFT6333	06/03/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks for week ended 03/03/2026	211,899.26
EFT6334	06/03/2026	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	WALGA - 2026 Aboriginal Engagement Forum - Attendance fee for Cr Preston Thomas	200.00
EFT6335	06/03/2026	LG TALENT PTY LTD	Administration officer - 2nd instalment as per quotation	2,566.66
EFT6336	06/03/2026	MCLEODS LAWYERS PTY LTD	Rental Property Leases - Advice + Disbursements	3,226.19
EFT6337	06/03/2026	AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (ALGA)	Attendance of National General Assembly 2026 - Shire President, Deputy, and CEO	2,997.00
EFT6338	06/03/2026	Midland Toyota	Windscreen replacement (\$2,400) and Annual Service (\$420) for works Toyota LC300 1IPZ919	2,820.00
EFT6339	06/03/2026	Goldfields Truck Power	Isuzu Rubbish Truck - Windscreen replacement	1,347.26
EFT6340	06/03/2026	Roadstone West Pty Ltd - Greenfield Technical Services	Unlocking of Shire's RAMM database - Network Manager component	550.00
EFT6341	06/03/2026	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Brass Hex Reducing Nipples *2 & Brass Bush Hex *2 - Plumbing for Kapi Cafe	10.80
EFT6342	12/03/2026	NATS (Ngaanyatjarra Agency & Transport Services)	Paint for Shire house and office	1,077.90
EFT6343	12/03/2026	TJUKAYIRLA ROADHOUSE	Fuel for Shire vehicle	173.25
EFT6344	12/03/2026	Focus Networks	Monthly SAAS Agreement	4,853.75

EFT6345	12/03/2026	Bob Waddell & Associates Pty Ltd	2025-26 Rates Modelling, Reconciliations, and Rates Query Servicing - W/e 08/03/2026	924.00
EFT6346	12/03/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 10/03/2026 - Construction	216,038.84
EFT6347	12/03/2026	UHY HAINES NORTON	UHY Accounting support services - Feb 2026	5,582.50
EFT6348	12/03/2026	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge & handling fee	824.01
EFT6349	12/03/2026	Phillip O'Loughlin	Reimbursement for travel expenses - Fuel, Taxi	938.09
EFT6350	12/03/2026	Macsen Parr	Taxi's and travel fees	190.49
EFT6351	12/03/2026	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Lot 117A Blackstone - AC replacement, new window, fence repairs	14,104.08
EFT6352	12/03/2026	WARBURTON ROADHOUSE	Warburton roadhouse - payment of 5 months invoices	21,827.16
EFT6353	24/03/2026	MILY (WARBURTON) STORE	Office supplies - Milk, etc.	76.00
EFT6354	24/03/2026	Focus Networks	Ad-hoc IT support for Phil - Assisting with DOT computer issue	563.20
EFT6355	24/03/2026	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights for March 2026 (Between Warburton and Perth)	11,550.00
EFT6356	24/03/2026	Bob Waddell & Associates Pty Ltd	2025-26 Rates Modelling, Reconciliations, and Rates Query Servicing - W/E 15/03/2026	572.00
EFT6357	24/03/2026	Ingot Hotel	Ingot Hotel - Councilor - 17th - 19th March - \$170 per night *2 & \$300 additional room charges	540.00
EFT6358	24/03/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - w/c 11/03/2026 to 17/03/2026	83,730.50
EFT6359	24/03/2026	Halsall & Associates	Advice on Blackstone Solar Farm planning application	110.00
EFT6360	24/03/2026	Know-Ledge Asset Management Pty Ltd (KLAM / KnowLedge)	For full Shire property revaluation as per Quote QU-1659 - First 20% upfront as agreed	10,973.60
EFT6361	24/03/2026	CORE BUSINESS AUSTRALIA	ICT Tender Preparation	4,727.80
EFT6362	25/03/2026	DAMIAN MCLEAN	OCM fee for 25/03/2026	550.00
EFT6363	25/03/2026	Julie Porter	OCM fee for 25/03/2026	270.00
EFT6364	25/03/2026	Preston Neil Thomas (SNR)	OCM fee for 25/03/2026	270.00
EFT6365	25/03/2026	JOYLENE FRAZER	OCM fee for 25/03/2026	270.00

EFT6366	25/03/2026	DEBRA FRAZER	OCM fee for 25/03/2026	270.00
EFT6367	25/03/2026	DAMIAN MCLEAN	Quarterly President fee for Q3 - 25/26	2,100.00
EFT6368	25/03/2026	Preston Neil Thomas (SNR)	Quarterly deputy president fee for Q3 - 25/26	525.00
EFT6369	27/03/2026	Leonora Motel	Night in Leonora Motel - 25th march 2026	175.00
EFT6370	27/03/2026	NATS (Ngaanyatjarra Agency & Transport Services)	Furniture for staff house - Recliners, Bed, table, etc.	11,978.70
EFT6371	27/03/2026	Ingot Hotel	2 Nights in Ingot Hotel - 22/03/2026 & 27/03/2026	170.00
EFT6372	27/03/2026	David John Mosel	Payment of CEO Health Insurance in-line with employment contract	2,502.00
EFT6373	27/03/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/k ending 24/03/2026 - Shire Crew	96,801.94
EFT6374	27/03/2026	Open Systems Technology Pty Ltd (OST) - Council First	Council First costs for implementation and subscriptions	23,651.47
EFT6375	27/03/2026	McAuley Community School (MCS)	Payment of fees in-line with employment contract	4,400.00
DD3625.1	11/03/2026	Aware Super Future Saver	Payroll deductions	1,794.39
DD3625.2	11/03/2026	HOST PLUS	Payroll deductions	2,204.00
DD3625.3	11/03/2026	CBUS SUPERANNUATION	Superannuation contributions	746.93
DD3625.4	11/03/2026	Australian Retirement Trust	Superannuation contributions	530.77
DD3636.1	25/03/2026	Aware Super Future Saver	Payroll deductions	1,362.39
DD3636.2	25/03/2026	HOST PLUS	Payroll deductions	2,204.00
DD3636.3	25/03/2026	CBUS SUPERANNUATION	Superannuation contributions	746.93
DD3636.4	25/03/2026	HUB24 Super Fund	Superannuation contributions	432.00
DD3636.5	25/03/2026	Australian Retirement Trust	Superannuation contributions	530.77
DD3640.1	25/03/2026	Aware Super Future Saver	Superannuation contributions	118.90
DD3640.2	27/03/2026	Aware Super Future Saver	Payroll deductions	39.63
DD3642.1	02/03/2026	WESTPAC BANK	Merchant fees	45.15
DD3642.2	03/03/2026	COMMONWEALTH BANK OF AUSTRALIA	CBA - Merchant Fee	17.95
DD3642.3	03/03/2026	WESTPAC BANK	Transfer from Muni bank to Corporate Credit Card - 03.03.2026	5,000.00
DD3642.4	05/03/2026	WESTPAC BANK	Transfer from Muni bank to Corporate Credit Card - 05.03.2026	2,000.00

DD3642.5	10/03/2026	WESTPAC BANK	Transfer from Muni bank to Corporate Credit Card - 10.03.2026	4,000.00
DD3642.6	17/03/2026	WESTPAC BANK	Transfer from Muni bank to Corporate Credit Card - 17.03.2026	4,000.00
DD3642.7	30/03/2026	WESTPAC BANK	Transfer from Muni bank to Corporate Credit Card - 30.03.2026	7,000.00
DD3645.1	20/03/2026	Navman Wireless Australia Pty Ltd	Navman Satcomm + Satellite Service - 7 Vehicles	900.13
DD3645.2	17/03/2026	Westpac Credit Card CEO	Automatic payment to credit card on 17/03/2026	5,242.36
				798,449.01

Attachment 12.2 Monthly Financial Report – March 2026

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Shire of Ngaanyatjarraku

FINANCIAL REPORT

for the period from 01/07/25 to 31/03/26

Financial Report

for the period from 01/07/25 to 31/03/26

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Content Overview

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

The Shire of Ngaanyatjarraku - On a journey

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

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

Statement of comprehensive income

for the period from 01/07/25 to 31/03/26

		01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Forecast	YTD Actual vs. YTD Budget Variance
	Note	YTD Actual \$	YTD Budget \$	\$	\$	%
Revenue						
Rates	14	522,312	529,949	529,949	529,949	(1)%
Grants, subsidies and contributions		8,092,332	7,575,426	10,903,495	10,903,495	7%
Fees and charges		367,692	340,246	383,082	383,082	8%
Interest revenue		619,425	611,301	689,250	689,250	1%
Other revenue		241,519	155,744	224,898	224,898	55%
		<u>9,843,280</u>	<u>9,212,666</u>	<u>12,730,674</u>	<u>12,730,674</u>	<u>7%</u>
Expenses						
Employee costs		(1,151,764)	(1,565,275)	(2,019,948)	(2,019,948)	(26)%
Materials and contracts		(3,918,611)	(4,122,969)	(5,297,618)	(5,297,618)	(5)%
Utility charges		(8,030)	(24,138)	(32,200)	(32,200)	(67)%
Depreciation	7	(5,907,496)	(5,484,656)	(7,780,200)	(7,780,200)	8%
Insurance		(163,609)	(116,625)	(164,000)	(164,000)	40%
Other expenditure		(46,536)	(228,287)	(389,630)	(389,630)	(80)%
		<u>(11,196,046)</u>	<u>(11,541,950)</u>	<u>(15,683,596)</u>	<u>(15,683,596)</u>	<u>(3)%</u>
Operating result from continuing operations						
		<u>(1,352,766)</u>	<u>(2,329,284)</u>	<u>(2,952,922)</u>	<u>(2,952,922)</u>	<u>(42)%</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>
Net result for the period						
	29a	<u>(1,289,388)</u>	<u>(704,040)</u>	<u>(877,678)</u>	<u>(877,678)</u>	<u>83%</u>
Other comprehensive income for the period						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	11	–	–	–	–	∞
Total other comprehensive income for the period						
	19	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>∞</u>
Total comprehensive income for the period						
		<u>(1,289,388)</u>	<u>(704,040)</u>	<u>(877,678)</u>	<u>(877,678)</u>	<u>83%</u>

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

Statement of financial position

for the period from 01/07/25 to 31/03/26

		01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Forecast	YTD Actual vs. YTD Budget Variance %
	Note	YTD Actual \$	YTD Budget \$	\$	\$	
Assets						
Current assets						
Cash and cash equivalents	2	18,474,953	–	8,197,453	8,197,453	∞
Trade and other receivables	3	960,434	–	446,838	446,838	∞
Inventories	4	7,673	–	148,130	148,130	∞
Total current assets		19,443,060	–	8,960,944	8,960,944	∞
Non-current assets						
Other financial assets		77,589	–	–	–	∞
Property, plant and equipment	5	12,427,064	–	12,807,890	12,807,890	∞
Infrastructure	6	168,700,858	–	163,118,385	163,118,385	∞
Intangible assets	8	3,878	–	–	–	∞
Total non-current assets		181,209,389	–	175,967,860	175,967,860	∞
Total assets		200,652,449	–	184,928,804	184,928,804	∞
Liabilities						
Current liabilities						
Trade and other payables	9	403,060	–	2,167,738	2,167,738	∞
Employee related provisions		84,008	–	115,550	115,550	∞
Total current liabilities		487,068	–	2,283,288	2,283,288	∞
Non-current liabilities						
Employee related provisions		22,694	–	8,687	8,687	∞
Total non-current liabilities		22,694	–	8,687	8,687	∞
Total liabilities		509,762	–	2,291,975	2,291,975	∞
Net assets		200,142,687	–	182,636,829	182,636,829	∞
Equity						
Retained surplus		70,858,617	–	53,352,759	53,352,759	∞
Reserve accounts	15	8,293,678	–	8,293,678	8,293,678	∞
Revaluation surplus	11	120,990,392	–	120,990,392	120,990,392	∞
Total equity		200,142,687	–	182,636,829	182,636,829	∞

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

Statement of changes in equity

for the period from 01/07/25 to 31/03/26

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total Equity \$
Balance as at 1 July 2024		73,644,282	8,293,678	120,990,392	202,928,352
Restated balance as at 1 July		73,644,282	8,293,678	120,990,392	202,928,352
Comprehensive income for the period					
Net result for the period		(1,496,277)	–	–	(1,496,277)
Total comprehensive income for the period		(1,496,277)	–	–	(1,496,277)
Transfers from reserve accounts	15	–	–	–	–
Transfers to reserve accounts	15	–	–	–	–
Balance as at 30 June 2025		72,148,005	8,293,678	120,990,392	201,432,075
Balance as at 1 July 2025		72,148,005	8,293,678	120,990,392	201,432,075
Comprehensive income for the period					
Net result for the period		(1,289,388)	–	–	(1,289,388)
Total comprehensive income for the period		(1,289,388)	–	–	(1,289,388)
Transfers from reserve accounts	15	–	–	–	–
Transfers to reserve accounts	15	–	–	–	–
Balance as at 30 June 2026		70,858,617	8,293,678	120,990,392	200,142,687

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

Statement of cash flows

for the period from 01/07/25 to 31/03/26

	01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Forecast	YTD Actual vs. YTD Budget % Variance
Note	YTD Actual \$	YTD Budget \$	\$	\$	%
Cash flows from operating activities					
Receipts					
Rates	512,218	–	529,948	529,948	100%
Grants, subsidies and contributions	7,746,591	10,716,412	10,903,495	10,903,495	(38)%
Fees and charges	367,692	383,083	383,083	383,083	(4)%
Service charges	–	(415,250)	–	–	∞
Interest revenue	372,628	(9,411,360)	689,250	689,250	2,626%
Goods and services tax received	(25,620)	–	605,602	605,602	100%
Other revenue	241,519	13,692	224,898	224,898	94%
Total receipts	9,215,028	1,286,577	13,336,276	13,336,276	86%
Payments					
Employee costs	(1,151,764)	67,000	(2,019,948)	(2,019,948)	106%
Materials and contracts	(3,847,577)	186,074	(5,297,618)	(5,297,618)	105%
Utility charges	(8,030)	–	(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	(74,264)	(5,000)	(389,630)	(389,630)	93%
Total payments	(5,245,244)	239,574	(8,508,998)	(8,508,998)	105%
Net cash provided by operating activities	3,969,784	1,526,151	4,827,278	4,827,278	62%
Cash flows from investing activities					
Payments					
Payments for financial assets at amortised cost	(37,779)	–	–	–	100%
Payments for purchase of property, plant & equipment	5a (512,853)	1,612,428	(367,500)	(367,500)	414%
Payments for construction of infrastructure	6a (1,659,812)	(497,545)	(2,456,117)	(2,456,117)	70%
Payments for intangible assets	8 (3,878)	–	–	–	100%
Receipts					
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%
Net cash (used in) investing activities	(2,019,865)	1,546,883	(748,373)	(748,373)	177%
Net increase /(decrease) in cash held	1,949,919	3,073,034	4,078,905	4,078,905	(58)%
Cash at beginning of year	16,525,034	–	–	–	100%
Cash and cash equivalents at the end of the year	18,474,953	3,073,034	4,078,905	4,078,905	83%

continued on next page ...

Month End Year End

Statement of cash flows (continued)

for the period from 01/07/25 to 31/03/26

	01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Forecast	YTD Actual vs. YTD Budget
Note	YTD Actual	YTD Budget	Budget	Forecast	% Variance
	\$	\$	\$	\$	%

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

Statement of financial activity

for the period from 01/07/25 to 31/03/26

		01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Forecast	YTD Actual vs. YTD Budget Variance %
	Note	YTD Actual \$	YTD Budget \$	\$	\$	%
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	14	522,312	528,634	528,634	528,634	1%
Rates excluding general rates	14	–	1,315	1,315	1,315	100%
Grants, subsidies and contributions		8,092,332	7,575,426	10,100,610	10,100,610	(7)%
Fees and charges		367,692	140,247	187,083	187,083	(162)%
Interest revenue		619,425	311,301	415,250	415,250	(99)%
Other revenue		241,519	158,337	211,206	211,206	(53)%
Profit on asset disposals		54,651	–	–	–	∞
		9,897,931	8,715,260	11,444,098	11,444,098	14%
Expenditure from operating activities						
Employee costs		(1,151,764)	(1,565,275)	(2,086,948)	(2,086,948)	(26)%
Materials and contracts		(3,918,611)	(4,112,769)	(5,483,692)	(5,483,692)	(5)%
Utility charges		(8,030)	(24,138)	(32,200)	(32,200)	(67)%
Depreciation		(5,907,496)	(5,832,738)	(7,780,200)	(7,780,200)	1%
Insurance		(163,609)	(116,625)	(155,500)	(155,500)	40%
Other expenditure		(46,536)	(288,297)	(384,630)	(384,630)	(84)%
Loss on asset disposals		5,091	–	–	–	∞
		(11,190,955)	(11,939,842)	(15,923,170)	(15,923,170)	(6)%
Non-cash amounts excluded from operating activities		5,809,975	(5,832,738)	(7,780,200)	(7,780,200)	200%
Amount attributable to operating activities		4,516,951	(9,057,320)	(12,259,272)	(12,259,272)	150%
INVESTING ACTIVITIES						
Inflows from investing activities						
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%
		194,457	(1,193,244)	(1,643,244)	(1,643,244)	(116)%
Outflows from investing activities						
Acquisition of property, plant and equipment	5a	(512,853)	(405,000)	(1,979,928)	(1,979,928)	(27)%
Acquisition of infrastructure	6a	(1,659,812)	(1,465,930)	(1,958,572)	(1,958,572)	(13)%
Payments for intangible assets	8	(3,878)	–	–	–	∞
		(2,176,543)	(1,870,930)	(3,938,500)	(3,938,500)	16%
Amount attributable to investing activities		(1,982,086)	(3,064,174)	(5,581,744)	(5,581,744)	35%
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year						
		8,127,449	–	–	–	∞
Amount attributable to operating activities		4,516,951	–	–	–	∞
Amount attributable to investing activities		(1,982,086)	–	–	–	∞
Surplus/(deficit) after imposition of general rates		10,662,314	–	–	–	∞

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/03/26

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Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 1. Basis of preparation

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

Local Government Act 1995 requirements

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

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

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

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

The local government reporting entity

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

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

Initial application of accounting standards

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

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 1. Basis of preparation (continued)

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 2. Cash and cash equivalents

	Note	01/07/25 to 31/03/26 \$	2025 \$
Cash at bank and on hand		18,474,953	16,525,034
Total cash and cash equivalents	20a	18,474,953	16,525,034
Held as			
- Unrestricted cash and cash equivalents		10,181,275	8,231,356
- Restricted cash and cash equivalents	12a	8,293,678	8,293,678
Total		18,474,953	16,525,034

MATERIAL ACCOUNTING POLICIES**Cash and cash equivalents**

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

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

Restricted financial assets

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

Restrictions are specified in an agreement, contract or legislation.

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 3. Trade and other receivables

	01/07/25 to 31/03/26	2025
	\$	\$
Current		
Rates and statutory receivables	20,673	13,728
Trade receivables	636,923	291,182
GST receivable	56,041	30,421
Interest	246,797	–
	960,434	335,331

MATERIAL ACCOUNTING POLICIES**Rates and statutory receivables**

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

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

Trade and other receivables

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

Other Receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/03/26

Note 4. Inventories

	01/07/25 to 31/03/26	2025
	\$	\$
Current		
Fuel and materials	7,673	7,673
Total current inventories	7,673	7,673
Balance at beginning of year	7,673	13,659
Inventories expensed during the year	–	(5,986)

MATERIAL ACCOUNTING POLICIES

General

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

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

Notes to and forming part of the financial report for the period from 01/07/25 to 31/03/26

Note 5. Property, plant and equipment

(a) Movements in balances

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

	Note	Assets not subject to operating lease - Buildings non-specialised \$	Total Property \$	Plant and equipment Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Measurement basis						
Balance at 1 July 2024		12,088,032	12,088,032	30,542	576,685	12,695,259
Additions		–	–	20,691	126,256	146,947
Disposals		–	–	–	(30,015)	(30,015)
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Depreciation	7	(251,834)	(251,834)	(9,279)	(97,443)	(358,556)
Transfers		–	–	–	(28,616)	(28,616)
Other Movements		–	–	–	–	–
Balance at 30 June 2025		11,836,198	11,836,198	41,954	546,867	12,425,019
Comprises:						
Gross balance amount at 30 June 2025		12,591,698	12,591,698	131,042	858,613	13,581,353
Accumulated depreciation at 30 June 2025		(755,500)	(755,500)	(89,088)	(311,746)	(1,156,334)
Other Movement		–	–	–	–	–
Balance at 30 June 2025	8b	11,836,198	11,836,198	41,954	546,867	12,425,019
Balance at 1 July 2025		11,836,198	11,836,198	41,954	546,867	12,425,019
Additions		–	–	16,682	144,795	161,477
Disposals		–	–	–	(149,337)	(149,337)
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Depreciation	7	(283,572)	(283,572)	(5,716)	(72,183)	(361,471)
Other Movements		–	–	–	351,376	351,376
Balance at 30 June 2026		11,552,626	11,552,626	52,920	821,518	12,427,064
Comprises:						
Gross balance amount at 30 June 2026		12,591,698	12,591,698	147,723	1,089,097	13,828,518
Accumulated depreciation at 30 June 2026		(1,039,072)	(1,039,072)	(94,803)	(267,579)	(1,401,454)
Other Movement		–	–	–	–	–
Balance at 30 June 2026	8b	11,552,626	11,552,626	52,920	821,518	12,427,064

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 5. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

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

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

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/03/26

Note 6. Infrastructure

(a) Movements in balances

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

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance as at 1 July 2024		167,744,100	431,162	309,908	7,957,656	176,442,826
Additions *		3,425,313	–	–	64,780	3,490,093
(Disposals)		–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Revaluation decrements transferred to revaluation surplus		–	–	–	–	–
Depreciation	10a	(7,361,574)	(12,652)	(18,496)	–	(7,392,722)
Transfers		7,957,656	–	28,616	(7,957,656)	28,616
Balance at 30 June 2025		171,765,495	418,510	320,028	64,780	172,568,813
Comprises:						
Gross balance amount at 30 June 2025		246,770,246	621,676	401,580	64,780	247,858,282
Accumulated depreciation at 30 June 2025		(75,004,751)	(203,166)	(81,552)	–	(75,289,469)
Balance at 30 June 2025		171,765,495	418,510	320,028	64,780	172,568,813
Balance as at 1 July 2025		171,765,495	418,510	320,028	64,780	172,568,813
Additions *		–	–	–	1,509,171	1,509,171
(Disposals)		–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Revaluation decrements transferred to revaluation surplus		–	–	–	–	–
Depreciation	10a	(5,526,223)	(9,497)	(11,076)	–	(5,546,796)
Transfers		–	–	–	–	–
Balance at 30 June 2026		166,239,272	409,013	308,952	1,573,951	168,531,188
Comprises:						
Gross balance amount at 30 June 2026		246,770,246	621,676	401,580	1,573,951	249,367,453
Accumulated depreciation at 30 June 2026		(80,530,974)	(212,663)	(92,628)	–	(80,836,265)

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/03/26

Note 6. Infrastructure (continued)

Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance at 30 June 2026	166,239,272	409,013	308,952	1,573,951	168,531,188

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

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

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 7. Fixed assets

		01/07/25 to 31/03/26 Actual \$	01/07/25 to 31/03/26 YTD Budget \$	2025 Actual \$
	Note			
Depreciation				
Buildings - non-specialised	5a	283,572	–	251,834
Furniture and equipment	5a	5,716	–	9,279
Plant and equipment	5a	72,183	–	97,443
Infrastructure - roads	6a	5,526,223	–	7,361,574
Infrastructure - other	6a	10,305	–	18,496
Infrastructure - Recreation		9,497	–	12,652
Total depreciation		5,907,496	–	7,751,278

Depreciation rates

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

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

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 7. Fixed assets (continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/03/26

Note 7. Fixed assets (continued)

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

Gains or losses on disposal

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/03/26

Note 8. Intangible assets

Intangible assets are as follows:

	01/07/25 to 31/03/26 Actual \$	2025 Actual \$
Software		
Non-current		
Computer software development	3,878	–
Total software – net book value	3,878	–

Movements in balances of computer software during the financial year are shown as follows:

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 9. Trade and other payables

	01/07/25 to 31/03/26	2025
	\$	\$
Current		
Sundry creditors	191,643	120,609
Prepaid rates	3,141	6,290
Accrued payroll liabilities	28,654	28,654
Statutory liabilities	20,232	–
Accrued Expenses	1,137	48,803
Other payables	158,253	158,547
Total current trade and other payables	403,060	362,903

MATERIAL ACCOUNTING POLICIES**Financial liabilities**

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

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

Trade and other payables

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 10. Other liabilities

MATERIAL ACCOUNTING POLICIES

Contract Liabilities

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

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

Capital grant/contribution liabilities

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/03/26

Note 11. Revaluation surplus

	01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 31/03/26	Total Movement on Revaluation	01/07/25 to 31/03/26	2025	2025	2025	Total Movement on Revaluation	2025
	Opening Balance	Revaluation Increment	Revaluation (Decrement)		Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)		Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	9,954,056	-	-	-	9,954,056	9,954,056	-	-	-	9,954,056
Revaluation surplus - Plant and equipment	190,407	-	-	-	190,407	190,407	-	-	-	190,407
Revaluation surplus - Infrastructure - roads	110,845,929	-	-	-	110,845,929	110,845,929	-	-	-	110,845,929
	120,990,392	-	-	-	120,990,392	120,990,392	-	-	-	120,990,392
	120,990,392	-	-	-	120,990,392	120,990,392	-	-	-	120,990,392

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/03/26

Note 12. Restrictions over financial assets

	Note	01/07/25 to 31/03/26 Actual \$	01/07/25 to 31/03/26 YTD Budget \$	2025 Actual \$
(a) Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	2	8,293,678	-	8,293,678
		<u>8,293,678</u>	<u>-</u>	<u>8,293,678</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	15	8,293,678	-	8,293,678
Total restricted financial assets		<u>8,293,678</u>	<u>-</u>	<u>8,293,678</u>

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 13. Other Material Accounting Policies

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 13. Other Material Accounting Policies (continued)

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/03/26

Note 14. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/25	01/07/25	01/07/25	01/07/25	01/07/25	01/07/25	01/07/25	01/07/25	01/07/25	2024/25
				to 31/03/26	to 31/03/26	to 31/03/26	to 31/03/26	to 31/03/26	to 31/03/26	to 31/03/26	to 31/03/26	to 31/03/26	to 31/03/26
				Actual Rateable value	Actual Rate revenue	Actual Interim rates	Actual Back rates	Actual Total revenue	Budget rate revenue	Budget interim rate	Budget back rate	Budget total revenue	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) General Rates													
Rate Description													
Mining Tenaments	Unimproved valuation	-	-	-	527,730	(5,418)	-	522,312	-	-	-	-	481,218
Total general rates				-	527,730	(5,418)	-	522,312	-	-	-	-	481,218
Minimum payment													
Mining Tenaments	Unimproved valuation	-	-	-	-	-	-	-	-	-	-	-	7,909
Total minimum payments				-	-	-	-	-	-	-	-	-	7,909
Total general rates and minimum payments				-	527,730	(5,418)	-	522,312	-	-	-	-	489,127
Total rates								522,312				-	489,127

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/03/26

Note 15. Reserve accounts

	01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 31/03/26	01/07/25 to 31/03/26	2025	2025	2025	2025
	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual	Opening Balance Budget	Transfer to Budget	Transfer (from) Budget	Closing Balance Budget	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual	Closing Balance Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council													
(a) Employee Entitlement Reserve	333,206	–	–	333,206	–	–	–	–	333,206	–	–	333,206	
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	–	–	6,990,740	–	–	–	–	6,990,740	–	–	6,990,740	
(c) Cultural Centre Reserve	297,225	–	–	297,225	–	–	–	–	297,225	–	–	297,225	
(d) Strategic Reserve	672,507	–	–	672,507	–	–	–	–	672,507	–	–	672,507	
	8,293,678	–	–	8,293,678	–	–	–	–	8,293,678	–	–	8,293,678	

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

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

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