



Shire of **Ngaanyatjarraku**

ON A JOURNEY

ATTACHMENTS

Ordinary Council Meeting
17 June 2026

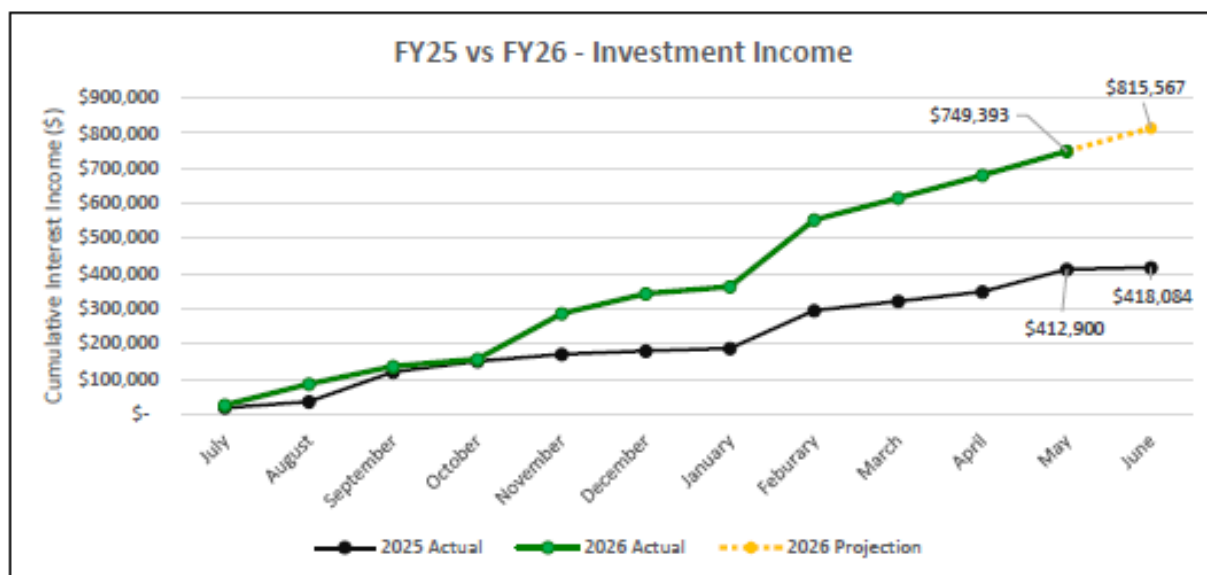
Attachments

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Investment 10.1 Investment Register – May 2026

Cash Position Summary as at 31 May 2026

Account	Balance (\$)	Annual Interest Rate	Maturity Date
Municipal Funds:			
Municipal Account - xxx911	864,637	0.00%	At Call
Municipal Premium - xxx534	618,473	2.95% (balances > \$999,999)	At Call
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
Term Deposit - xxx068	2,000,000	5.32%	13/02/2027
Reserve Funds:			
Term Deposit – xxx596	5,000,000	5.61%	04/05/2027
Term Deposit – xxx699	3,293,678		
Total Cash & Investments	18,276,788		



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 (+\$336k YTD) and is projected to reach approximately \$816k 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 \$8,276,788 (45% 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 April – 26 May 2026

Payee Name	Debit Amount	Date	Transaction Description
Warrunyinna Store	\$140.00	28/04/2026	Fuel 1HXJ715 - Mantamaru Community
Virgin Australia	\$365.70	30/04/2026	CEO Travel - Ayers Rock to Sydney
Qantas	\$291.48	30/04/2026	CEO Travel - Flight Sydney to Adelaide
Qantas	\$135.18	3/05/2026	Flight Change fee - CEO Travel
Qantas	\$110.00	3/05/2026	Flight change fees - CEO Travel
Chartair	\$368.43	4/05/2026	Flight BMO Travel - Warburton to Alice Springs 28/5/26
Qantas	\$422.50	4/05/2026	Flight - BMO Travel 14/5/26 Adelaide to Perth
Qantas	\$616.69	4/05/2026	Flight - BMO Travel 29/5/26 AS to Adelaide
New Town Toyota	\$6,036.34	6/05/2026	1HFB604 repairs
Uber	\$39.16	6/05/2026	CEO Travel 8/5/26
Qantas	\$1,004.62	10/05/2026	Flight CEO - Adelaide to Perth
Uber	\$67.77	12/05/2026	Travel CEO - to Adelaide Airport
Raine Square Parking	\$37.67	12/05/2026	Carparking -12/5/26
Ampol	\$235.80	13/05/2026	Fuel 1HXJ715
Vistavision	\$125.40	13/05/2026	Starlink power cables
Raine Square	\$21.38	13/05/2026	Parking fees 13/5/26
Qantas	\$98.14	14/05/2026	Change of flight fee
Qantas	\$110.00	14/05/2026	Change of flight fee
Qantas	\$45.00	14/05/2026	Change of flight fee CEO Perth to Adelaide
Uber	\$13.49	15/05/2026	CEO Travel Perth to Perth Airport 14/5/26
Virgin Australia	\$362.37	15/05/2026	Travel Gov Manager Perth to Adelaide 30/5/26
Coolgardie Motel	\$170.00	14/05/2026	BMO Accommodation 14/5/26
Qantas	\$751.52	15/05/2026	Travel - CEO Adelaide to Perth 24/5/26
Qantas	\$751.52	15/06/2026	Travel - GM Travel Adelaide to Perth 24/5/26
Starlink Internet	\$426.01	17/05/2026	Internet - data block 17/5 - 17/6/256
Starlink Internet	\$486.50	22/05/2026	Internet connection - vehicle and residential 22/5-22/6/26

Uber	\$19.96	22/05/2026	Uber - CEO Travel 24/5/26 Perth Airport to Perth
Card Fee	\$10.00		
Total	\$13,262.63		

Attachment 10.4 – Council Resolution Register – May 2026

Council Resolution Tracker				
Shire of Ngaanyatjarraku				
Resolution Reference	Resolution	Completion Date	Action	Resolution Status
13.1.30072025	That Council authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 104A Warburton for a further 12 months, and to be reviewed in July 2026.	30-Jul-2025	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	Report back to council upon the finalisation of the agreement	Ongoing
10.5.25.03.2026	<p>That Council by absolute majority</p> <ol style="list-style-type: none"> 1.Authorises the CRO to waive adopted fees and chargs for the rental of Lot 183 Warburton (Early Learning Complex) and Lot 255b Motel Street, Warburton and 2.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) 3.Authorises the CEO to provide to NG Council for a period of three months and to execute a lease agreement for both properties 	24-Jun-2026	To be reviewed in June 2026 Lease agreement have been executed	To be reviewed in June 2026
May-26				

9.1.27.05.2026	That the minutes of the Ordinary Council Meeting held on 29 April 2026 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.	27-May-2026	No further action	Completed
9.2.27.05.2026	That the minutes of the Audit, Risk and Improvement meeting held on 29 April 2026 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be accepted by Council as a true and accurate record of that meeting.	27-May-2026	No further action	Completed
10.1.27.05.2026	That Council receive and note the Council Investment Register detailing investment activity for April 2026 within the Financial report. (Attachment 10.1).	27-May-2026	No further action	Completed
10.2.27.05.2026	That Council receive and note the listing of payments made by authorised employees using transaction cards for the period of 27 March 2026 to 26 April 2026 (Attachment 10.2)	27-May-2026	No further action	Completed
10.3.27.05.2026	That Council receive and note the Chief Executive Officers Report for 25 April to 22 May 2026.	27-May-2026	No further action	Completed
10.4.27.05.2026	That Council receive and note the Council Resolution Register for May 2026 as presented in this meeting agenda, as a true and correct record, and confirms that it is satisfied that decisions marked as ‘complete’ have been fully enacted to the satisfaction of Council (Attachment 10.4)	27-May-2026	No further action	Completed
10.5.27.05.2026	That Council moves to reschedule the June 2026 council meeting from the 24 June to 17 June 2026 at 1pm.	27-May-2026	No further action	Completed
10.6.27.05.2026	That Council adopts by absolute majority the updated the updated Risk Management Policy and Audit, Risk and Improvement Charter Policy as per the Audit, Risk and Improvement Committee’s recommendation.	27-May-2026	No further action	Completed
10.7.27.05.2026	That Council by absolute majority adopts the updates to the Risk Management Strategy 2026 (attachment 10.7)	27-May-2026	No further action	Completed

10.8.27.05.2026	That Council, by absolute majority, adopt the revised policies· <ul style="list-style-type: none">•Policy 1.6 Communication – Elected Members and Staff•Policy 1.8 Elected Member Ongoing Professional Develop•Policy 1.9 Managing Public question time•Policy 1.12 Committees•Policy 1.13 Attendance at Events•Policy 1.14 Disturbance at Council Meetings – Compliant Procedure and to be updated on the Council website.	27-May-2026	No further action	Completed
11.1.27.05.2026	That Council notes and receives the Operational Services Action Report for May 2026 (Attachment 11.1).	27-May-2026	No further action	Completed
12.1.27.05.2026	That the Council notes and receives the monthly payment listing for April 2026 with payments of \$921,551.02 (Attachment 12.1)	27-May-2026	No further action	Completed
12.2.27.05.2026	That Council receive the Monthly Financial Report for the periods ended 30th April 2026 (Attachment 12.2)	27-May-2026	No further action	Completed

Attachment 10.7 Business Continuity and Disaster Recovery Plan 2026-2030

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Shire of Ngaanyatjarraku Business Continuity and Disaster Recovery Plan 2026-2030

This is a controlled document, bound copies are held by:	
1. Chief Executive Officer	Copy 1 of 8
2. Manager Finance	Copy 2 of 8
3. Governance Manager	Copy 3 of 8
4. Human Resource Coordinator	Copy 4 of 8
5. Administration Coordinator	Copy 5 of 8
6. WA Police (Warburton)	Copy 6 of 8
7. DFES (Kalgoorlie)	Copy 7 of 8
8. Shire of Ng - Boardroom	Copy 8 of 8



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1 Distribution List

Person / Organisation	No. Hard copies	Electronic copy
Elected Members (5)	0	Yes
Staff – CEO, FM, GM, HRC, AC & Boardroom.	6	Yes
WA Police (Warburton)	1	Yes
DFES (Kalgoorlie)	1	Yes
Shire Website	0	Yes
Local Government Insurance Services	0	Yes

Copies of this plan are located:

- Shire Administration Building
- CEO's Office
- Boardroom

2 Document Control

Version	Date Revised	Revised By	Changes Made	Synergy
0.1	June 2026	CEO	Initial Draft for consideration	
1.0		CEO	First Publication	
1.1				

Confirmation that this document is the current Business Continuity and Disaster Recovery Plan for the Shire of Ngaanyatjaraku.:

Signature: _____ Date _____
Chief Executive Officer

2. Introduction

The Shire of Ngaanyatjaraku recognises that some events may exceed the capacity of routine management methods and structure. The Business Continuity and Disaster Recovery Plan (BCDRP) is the mechanism for the development of contingent capacity and plans that will enable management to focus on maintaining and resuming the Shire's most critical functions.

The BCDRP is the creation of a strategy through the recognition of threats and risks facing an organisation with a specific aim to ensure that personnel and assets are protected and able to function in the event of a disaster. Business continuity planning involves defining potential risks, determining how those risks will affect operations, implementing treatment options designed to mitigate those risks, testing those procedures to ensure that they work, and periodically reviewing the process to make sure that it is up to date.

The purpose of developing a BCDRP is to ensure the continuation of the business during and following any critical incident that results in disruption to normal operational capability.

This BCDRP is the outcome of a risk assessment process. It is designed for the Shire's Core Business Areas, each business area designated is affected by various risks and hazards that are unavoidable within the Shire; it is noted that while treatment options are available there is never a 'sure fire' or 'quick fix' for these risks and that contingency and continuity planning will be required at stages defined by an incident.

Abbreviations

CEO	Chief Executive Officer
FM	Finance Manager
GM	Governance Manager
HRC	Human Resources Coordinator
AC	Administration Coordinator
BCDRP	Business Continuity and Disaster Recovery Plan
EHO	Environmental Health Officer (including building functions)
ICT	Information and Communications technology
WALGA	WA Local Government Association

3. Executive Summary

This plan has been designed and produced using a robust business continuity management framework and contains information pertinent to the Shire of Ngaanyatjarraku's ability to maintain business continuity. The primary aim of this document is to prepare the Shire in the case of a catastrophic business failure due to a variety of reasons. The Plan outlays response and recovery options as well as the responsibilities of the activating parties.

This BCDRP contains a broad outline of the core areas of business within the Shire and applies trigger points to plans established by the risk assessments conducted within the framework.

This Plan is designed to be read for response and recovery after a failure in terms of business. It has been designed to be used by the staff within the Shire and has been written accordingly.

Objectives

The aim of this Plan is to provide an effective procedure that equips the Shire to –

- ensure services that are critical to our strategic objectives continue despite the occurrence of a potentially disruptive event.
- stabilise the effects of a disruptive event and return to normal operations as quickly as possible.
- minimise financial effects and impacts on service delivery targets in the event of a disruption.
- protect the Shire's assets and reputation through the development of organisational resilience.
- capitalise on opportunities created by the disruptive event.



4. Crisis Management Team

Name	Position	Contact
David Mosel	CEO	0428 516 026
Max Parr	Finance Manager	0411 739 872
Tania Baldock	Governance Manager	0408 814 017
Michelle Roberts	Human Resource Coordinator	0403 769 080
Tammie Green	Administration Coordinator	0437 883 813

It is essential that the Crisis Management Team (CMT) and Communications Team be informed of the crisis as quickly as possible.

During a crisis, the CMT will need to record crucial decisions made about business operations. These decisions and actions will inform future decisions and actions that are made at any other point during the crisis. These decisions can be recorded on the [Appendix A: Event Log](#).

Has the CEO been notified of the incident?		Yes	Time	No
Have all members of the Crisis Management Team and Communications Team been informed?	Finance Manager	Yes	Time	No
	Governance manager	Yes	Time	No
	Human Resource Coordinator	Yes	Time	No
	Administration Coordinator	Yes	Time	No

Notes / Witnesses / Photographic evidence



3 Internal Support Team

Name	Position	Contact
Tammie Green	Administration Coordinator	0437 883 813
David Staeck	ICT Consultant	0417 799 669
Marsel Toska	Building Maintenance Officer	0423508170
Phillip O'Loughlin	Building Maintenance Officer	0474 469 297
Elves Brites	Roads Officer	0477 835 453

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5. Checklists

4 Emergency Response & Plan Activation Procedures

Action	Who	Done
<p>Convene the Crisis Management Team to review the situation and / or invoke the BCDRP if business interruption is estimated to be longer than 1 working day or if multiple sites are affected</p> <p>Convene at a venue in the following order:</p> <p>1) Shire Boardroom</p> <p>2) CEO House</p>		
Respond to audible and telecommunication alarms	Onsite Staff	Date/Time
Evacuate Building if required to do so	Onsite Staff	Date/Time
Account for and verify staff support & wellbeing and safety	Onsite Staff/HRC	Date/Time
Contact all offsite staff (including neighbours/tenants if applicable). Advise them of the situation and what you want them to do	AC	
Secure impacted sites where safe to do so	Onsite Staff	Date/Time
Receive information from relevant sources (Internal, DFES, Police, Witnesses)	Crisis Management Team	Date/Time
Contain the problem where safe to do so / or relevant	Officers	Date/Time
Take appropriate safety precautions (e.g. turn off gas, water and electricity).	Officers	Date/Time
Are there any witnesses or photographic evidence	Officers	Date/Time
Agree future location for convening the Crisis Management Team (Crisis Control Centre)	Delegated to:	Date/Time
Arrange access and teleconferencing facilities at Crisis Control Centre location	Delegated to:	Date/Time
Identify members of the support team or contractors with expertise relevant to the incident	Delegated to:	Date/Time
Secure involvement of admin staff.	Delegated to:	Date/Time
Depending on nature of incident, agree reassignment of responsibilities, where appropriate.	Delegated to:	Date/Time



Contact all staff and advise attendance requirements and location.	Delegated to:	Date/Time
Notify Elected Members of business interruption and remind them of the Code of Conduct.	Delegated to:	

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5 Assess

Assess the situation and confirm the nature and extent of the incident:

Task	Who	Done
<p>Delegate responsibility to record all decisions, actions and issues</p>		
<p>Which areas are impacted, or may become impacted? _____</p> <p>a) Loss of People: Scenario-Specific Checklist: Loss of People</p> <p>b) Loss of (or access to) buildings / infrastructure / equipment: Scenario-Specific Checklist: Loss of (or access to) buildings / infrastructure / equipment</p> <p>c) Loss of IT or Communications: Scenario-Specific Checklist: Loss of IT or Communications</p> <p>d) Loss of Supplier: Scenario-Specific Checklist: Loss of Supplier/Contractor</p> <ul style="list-style-type: none"> • What is the geographic scope of the incident? • What action has been taken so far? • Is urgent action required? • What needs to be done next? • What is the potential timeline? <p>Delegate responsibilities: _____</p>		
<p>Consider and agree the following key actions:</p> <ul style="list-style-type: none"> • What is considered to be the recovery objective(s) 		
<ul style="list-style-type: none"> • Instructions / targets for recovery 		



Task	Who	Done
<p>The Executive Team's main responsibilities include:</p> <ul style="list-style-type: none">• Minimise the impact on the Shire's operations and public image (reputation).• Strategically manage the incident, through strong organisational leadership and communications.• Approve necessary expenditure and ratify major recovery decisions (Request Shire President to authorise if there is no budget expenditure)• Ensure that the recovery efforts have the necessary resources and support.• Set critical milestones and time frames for recovery.• Ensure that employees are fit for the role they're being asked to perform.		
<p>Determine employee's support and wellbeing requirements:</p> <ul style="list-style-type: none">• Set up an employee information / contact line.• Delegate responsibility to monitor employees and the Crisis Management Team's medical & stress factors.• Engage external employee assistance program (EAP). Refer Key Contacts• Consider employee's family responsibilities• If required, assist employees who are pregnant, recently undergone an operation, disabled or frail• Set up a roster system and / or additional resources to manage workload• Contact family or next of kin with assistance from EAP / Police• Organise refreshments, catering and toilet facilities• Organise suitable transport arrangements for employees if required• Establish a program to monitor employee's medical & stress factors• Organise temporary accommodation if required		
<p>Ensure regular updates and allocate responsibilities for updates.</p> <p>Methods: Radio; social media; Bulletin board; Intranet; Internet; TV; Newspapers</p>		



6. React

Task	Who	Done
Record all decisions, actions and issues. Set up a voice recorder if required.		
Monitor ongoing staff support and wellbeing requirements.		
If relevant, ensure external & emergency agencies are involved in management of problem.		
<p>Consider and agree the following key actions:</p> <ul style="list-style-type: none"> • What is considered to be the recovery objective(s) 		
<ul style="list-style-type: none"> • Instructions / targets for recovery. 		
<p>Determine a meeting venue & call a <u>staff</u> meeting. Advise staff:</p> <ul style="list-style-type: none"> • Appraisal of the situation & the scope of the incident • Inform them of the actions already decided and what is considered to be the recovery objective(s) • Agree on reporting arrangements • Remind them of the organisation's Social Media Policy and Code of Conduct. • Advise allocation of duties or who will be sent home <u>and why</u>, and when they will be expected back • Review of equipment & resource needs for continuity of services • When the next communication can be expected and how it will be communicated <p>Make sure they understand:</p> <p>Where they should go</p> <p>What they should do and how they should do it</p> <p>What they are allowed to say</p> <p>That they will get paid</p> <p>That their jobs are safe</p> <p>When they should come back to work</p>		



Task	Who	Done
<ul style="list-style-type: none"> Delegate authority for special responsibilities 		
<ul style="list-style-type: none"> Assign operational responsibilities 		
<ul style="list-style-type: none"> Assign salvage or restoration responsibilities 		
<ul style="list-style-type: none"> Approve expenditure 		
<ul style="list-style-type: none"> Delegate alternate actions for staff not affected by the incident 		
<ul style="list-style-type: none"> Advise how and when future communications will take place: Radio; Social Media; Bulletin board; Intranet; Internet; TV; Newspapers 		
<p>When:</p> <ul style="list-style-type: none"> Set the time, date & venue for the next meeting 		
<p>Create a Communication Plan for Councillors, Media, Regulators, other Stakeholders and Staff as required.</p> <p>(Refer Appendix B – Communications Guidelines)</p>		
Provide full brief to Senior Staff closest to situation.		
Other actions:		

Notes:

6 Scenario-Specific Checklists

a) Scenario-Specific Checklist: Loss of (or access to) buildings / infrastructure / equipment

Tasks	Who	Done
<p>If building is affected and relocation is necessary; consider:</p> <p><u>Alternative Locations:</u></p> <p>(1) CEO's house (2) Community Resource Centre</p> <p><u>Storage Locations:</u></p> <p>(1) Lot 410 Cultural Centre Street, Warburton- Works Compound, (2) 153 Cultural Centre Street, Warburton Civic Centre (3) 152 Motel Street, Warburton CEO House</p>		
<ul style="list-style-type: none"> Consider how workstations & communications for staff relocating to other sites will be established and allocated 		
<ul style="list-style-type: none"> Staff travel arrangements to other sites 		
<ul style="list-style-type: none"> How workstations & communications for staff working from home will be organised 		
<ul style="list-style-type: none"> Other support areas to assist with relocation e.g. Safety Reps 		
<ul style="list-style-type: none"> Familiarise staff with new arrangements and determine communication protocols 		
Arrange security access controls for the affected building		
Arrange security access controls for the new building/s		
Manage any new WHS/Welfare issues that may arise either <ol style="list-style-type: none"> During relocation or 		



2. At the new building/s or		
3. With the use of new equipment		
Invoke Records Management Disaster Recovery Plan		
Invoke IT Disaster Recovery Plan (Strategic IT Plan 2025)		
Identify & notify Key Contacts of amended working arrangements		
Create a Communication Plan for Councillors, Media, Regulators, other Stakeholders and Staff as required. (Refer Appendix B – Communications Guidelines)		
Redirect: Couriers, mail, phones, etc.		
Identify necessary people & equipment requirements to maintain time-sensitive Activities		
<ul style="list-style-type: none"> If possible, begin salvage or restoration activities 		
Other:		

Notes:



b) Scenario-Specific Checklist: Loss of IT or Communications

Tasks	Who	Done
Contact IT Support to;		
<ul style="list-style-type: none"> Clarify the extent of outage 		
<ul style="list-style-type: none"> Identify other staff able to assist the IT Department 		
<ul style="list-style-type: none"> Clarify the extent of any data loss 		
<ul style="list-style-type: none"> Determine restoration target timeframes 		
<ul style="list-style-type: none"> Determine potential cause(s) 		
Detail strategy and resources for recovery:		
Consider:		
<ul style="list-style-type: none"> Deliverables due today or in the near future 		
<ul style="list-style-type: none"> Manual procedures or workarounds to complete Critical time-sensitive Business Functions 		
<ul style="list-style-type: none"> System Requirements 		
Other productive activities not requiring I.T. or communications infrastructure		
Identify & notify Key Contacts of amended working arrangements		
Create a Communication Plan for Elected Members, Media, Regulators, other Stakeholders and Staff as required.		
(Refer Appendix B – Communications Guidelines)		
Ensure ongoing interaction with appropriate IT Incident Management for regular updates and feedback		
Consider support and wellbeing requirements of the IT Team		
Invoke the IT Disaster Recovery Plan (Strategic IT Plan)		
Other:		



Notes:

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c) Scenario-Specific Checklist: Loss of People

Tasks	Who	Done
Determine the number of staff away, affected service areas and expected return dates		
Ensure the safety and wellbeing of remaining staff		
Critical time-sensitive deliverables due today or in the near future		
The minimum number of staff required to continue operations and identify critical servicing and staffing gaps		
Re-allocate critical time-sensitive activities to other competent (and fit-for-purpose) staff		
<ul style="list-style-type: none"> Cease non-critical activities (deferred activities) where appropriate 		
Notification / escalation to Health Department or Worksafe etc.		
<p>Can temporary competent replacements be arranged:</p> <p>1. Staff from other work areas?</p> <p>2. From other sources:</p> <ul style="list-style-type: none"> Other Local Governments Volunteers Existing contractors Recruitment agencies State Government Agencies Retired employees SES Relief Rangers 		
Ensure appropriate inductions, training and supervision is in place		
Identify & notify Key Contacts of amended working arrangements		
<p>Create a Communication Plan for Elected Members, Media, Regulators, other Stakeholders and Staff as required.</p> <p>(Refer Appendix B – Communications Guidelines)</p>		
Other:		



Notes:

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d) Scenario-Specific Checklist: Loss of Supplier/Contractor

Tasks	Who	Done
Contact the Supplier (where possible) and determine:		
• The nature and extent of the incident		
• Have operations ceased entirely, or is it limited?		
• Restoration timeframes and clearance of backlogs (if applicable)		
• Provision of any services / goods currently in transit		
Consider:		
• Critical activities that rely on this supplier		
• Length of time before these activities are impacted		
• Alternative procedures		
• Alternative suppliers: Other Local Governments (Laverton) / other service providers		
• Communication updates		
• Assign someone to monitor & communicate with the supplier		
• Any legal / risk implications:		
Identify & notify Key Contacts of amended working arrangements		
Create a Communication Plan for Elected Members, Media, Regulators, other Stakeholders and Staff as required. (Refer Appendix B – Communications Guidelines)		
Other		



Notes:

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7 Manage

The following is a basic standing agenda for each regular meeting. Incident-specific information should also be included where relevant.

Tasks	Who	Done
Arrange responsibilities for tasks & determine target completion times		
Record all decisions, actions and issues		
Monitor ongoing staff welfare requirements		
Considerations to be discussed and actioned accordingly:		
<ul style="list-style-type: none"> Review effectiveness of recovery actions to date and any necessary changes to be undertaken 		
<ul style="list-style-type: none"> Discuss any emerging issues or new information 		
<ul style="list-style-type: none"> Reassess resource requirements and capabilities 		
<ul style="list-style-type: none"> Review all working arrangements for affected areas 		
<ul style="list-style-type: none"> Review all Time-Critical business activities (achievement of Recovery Time Objectives) 		
<ul style="list-style-type: none"> Review existing / current workload and any backlogs 		
<ul style="list-style-type: none"> Review all outstanding Deferred Activities and arrange resumption 		
<ul style="list-style-type: none"> Assess any insurance implications 		
<ul style="list-style-type: none"> Set next meeting and venue 		
Identify & notify Key Contacts of amended working arrangements		
Provide feedback, information, copies of communications & copies of logs to the Internal Support Team to ensure that an appropriate record of the incident is maintained		
Provide updates to impacted staff		
Release external communications if deemed appropriate		
Conduct site visit if deemed appropriate		
Ensure all relevant stakeholders continue to be kept informed		
Continue to monitor crisis and issue instructions as appropriate		
Review status of crisis and scale down recovery as situation dictates		
Staff rotation / Rostering		



Notes:

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7. Recover

Tasks	Who	Done
Arrange responsibilities for tasks & determine target completion times		
Record all decisions, actions and issues		
Monitor ongoing staff support and wellbeing requirements		
For review and agreement:		
<ul style="list-style-type: none"> Completed action items 		
<ul style="list-style-type: none"> Recovery objectives 		
<ul style="list-style-type: none"> Plans are in place to deal with any backlogs 		
<ul style="list-style-type: none"> Communication to staff to recognise efforts 		
<ul style="list-style-type: none"> Target date for completion of post incident review 		
Provide copies of logs and decisions to Internal Support Team		
Undertake <u>post-incident review</u>, including: <ul style="list-style-type: none"> Communication within and between Executive and Support areas Effectiveness of communication with affected areas Cost of recovery arrangements and insurance offsets Effectiveness of recovery strategies Advice to external and internal customers Media arrangements Impact of incident on Shire's reputation. Any substantiated complaints? Timeframes for tasks and achievement of target Impact on work flows of affected and interdependent areas Special staffing arrangements and acknowledgment of contributions. IT recovery arrangements. 		
Present findings to the Audit,Risk and Improvement Committee for review.		
Celebrate achievements and anniversary of incident.		



Notes:

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8. Key Contacts

Key contacts for the organisation, including contractors and suppliers the Shire uses, include:

- [Crisis Management Team \(p6\)](#)
- [Internal Support Team \(p7\)](#)
- [Outsourced Partners/Key Suppliers \(p30\)](#)

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9. External Contacts

Organisation	Contact
Alcohol & Drug Information	1800 858 584
Building Commission (Dep. Of Mines, Industry Regulation & Safety)	1300 489 099
Department of Aboriginal Affairs	6551 8004
Department of Biodiversity, Conservation & Attractions	9219 9000
Department of Communities	1800 176 888
Department of Communities, Disability Services	9426 9200
Kalgoorlie Office	
Department of Justice	13 67 57
Department of Education	9264 4111
Goldfields (Kalgoorlie) Office	9093 5600
Department of Treasury and Finance	6551 10006551 2777
Department of Fire & Emergency Services	9395 9300
Kalgoorlie Office	9026 4100
Department of Health	9222 4222
Department of Communities – Housing Authority	9222 4666
Kalgoorlie Office	6277 5233
Department of Human Services – Child Support Line	13 12 72
Department of Local Government, Sport & Cultural Industries	6552 7300
Department of Local Government and Communities	6551 8700
Sport & Recreation	
Culture & the Arts	6552 7300
Department of Biodiversity, Conservation and Attractions – Parks & Wildlife	9219 9000
Department of Planning, Lands & Heritage	6551 8002
Department of Primary Industries & Regional Development	1300 374 731
Department of Transport and Major Infrastructure	13 11 56
Department of Water & Environmental Protection	6364 7000
Dial Before You Dig	1100
Heritage Council of WA	6551 8002
IT Vision	9315 7000
Landgate	9273 7373
Main Roads Western Australia	13 81 38
Kalgoorlie Office	9080 1400
Market Creations	9920 8500



Organisation	Contact
Warburton Community School	954 9541
Warburton Police Station	131 444
Kalgoorlie Health Campus	9080 5888
Office of Transport Security	
Police, Fire, Ambulance	000
Police Assistance Centre – Non Emergency	13 14 44
Office of Transport Security	9326 2000
City of Kalgoorlie-Boulder	9021 9600
Shire of Laverton	9031 1202
Small Business Development Corporation	6552 3300
St John Ambulance	9334 1222
State Administrative Tribunal (SAT)	9219 3111
State Library of WA	9427 3111
Synergy	13 13 54
Tourism Council WA	9416 0700
WALGA	9213 2000
Western Australian Treasury Corporation	9235 9100
Waste Authority WA	6364 6965
Water Corporation	13 13 75
Kalgoorlie Office	9420 2420
Horizon Power	1800 737 036
Emergency	13 23 51
Streetlight Faults	1800 264 914
WorkSafe (Department of Mines, Industry & Safety)	1300 307 877
24 Hour/Serious Incidents	1800 678 198

10. LEMA Contacts

Name	Organisation	Mobile	Email
Damian McLean	Shire of NG	0439 940 449	damian.mclean@ngcouncil.org.au
Robert Koch, Area Officer Goldfields NE	DFES	0428 563 378	robert.koch@dfes.wa.gov.au
Officer in Charge	WAPol	0436 864 170	Warburton@police.wa.gov.au
Officer in Charge	WAPol		WarakurnaMFPFS@police.wa.gov.au
Officer in Charge	WAPol		BlackstoneMFPFSMAIL@police.wa.gov.au
Public Health Coordinator	Ngaanyatjarra Health Service	0447 055 362	info@nghealth.org.au
Health Clinic	Ngaanyatjarra Health Service		warburton@nghealth.org.au
Area Manager	NG Services		reception@ngcouncil.org.au
Daniel Keane Community Office	Ngaanyatjarra Council	0437 386 622	cda.wbrcom@bigpond.com
Community Office	Ngaanyatjarra Council	0437 669 881	mso.blackstone@ngcouncil.org.au
John Decker Community Office	Ngaanyatjarra Council	0437 559 848	jameson.cda@ngcouncil.org.au
Matenga Community Office	Ngaanyatjarra Council	0429 007 275	wanarn.cda@ngcouncil.org.au
Joe Cooper Community Office	Ngaanyatjarra Council	0477 660 860	warakurna.cda@ngcouncil.org.au
Lee Evans Community Office	Ngaanyatjarra Council	0429 308 863	tjukurla.cda@ngcouncil.org.au
Simon Henshall Community Office	Ngaanyatjarra Council	0889 567 900	patjarr.cda@ngcouncil.org.au
Brett Paton Community Office	Ngaanyatjarra Council	0427 031 926	irrunytjucsm@ngcouncil.org.au
George Cox Debbie Watson Community Office	Ngaanyatjarra Council		tjirrkarli.cda@ngcouncil.org.au
Preston Thomas Community Office	Ngaanyatjarra Council		kanpa.office@bigpond.com.au
NG Radio	NGM Media		info@ngmedia.org.au
	Aerodrome Management Services		admin@amsaustralia.com
	Chartair	1300 790 800	info@chartair.com.au
	Goldfields Air Service	0890 932 166	Admin@goldfiedsairservices.com.au
	RFDS	0894 176 300	Westops@rfsawa.com.au
Zoran Seat	OZ Minerals Site Manager`		
Geoff Smith Manager WHSE	OZ Minerals	0429 086 919	Geoff.Smith@ozminerals.com



11. Outsourced Partners/Key Suppliers

Service	Contractor	Contact	Number
Banking	Westpac	Gayle Black	0457 551 061
Courier	NATS	Steve Strickling	08 9350 5969
General Maintenance	NCAMS	Luke Chua	08 9363 1805
Fuel Supply	Warburton Roadhouse		08 8956 7642
Mechanical Repairs	GTN Mechanical Services, Leonora	Godfrey Nardone	08 9037 6880
Glass Repairs	Deans Autoglass, Kalgoorlie		08 9091 9494
Internet	Activate8me		13 22 88
IT (Data backups)	Focus	David Staeck	0417 799 669
IT (computers)	Focus	David Staeck	0417 799 669
IT – Synergy	IT Vision	Angelo Nardi	08 9315 7000
Lawyers	McLeods		08 9383 3133
Mail	Australia Post		08 9881 1093
Media Outlets	ABC Goldfields		08 9093 7011
	NG Media	NG Media	08 8956 7307
	Kalgoorlie Miner		08 9022 0555
Telecommunications	Market Creations Pty Ltd	Darren Lee, Jesse Lee	0438 678 976
Traffic Management	Main Roads WA		08 9881 0566
Road construction	Breakaway	Iain McGregor	0429 313 308

12. Shire Recovery Information

8 People & Equipment

Shire of Ngaanyatjarraku Details	Cumulative quantities required within ...					
	Current	1 day	3 days	5 days	10 days	20 days
Office Equipment:						
Office of the CEO						
Staffing	1	1	1	1	1	1
Workstations / Laptops	1	1	1	1	1	1
MFDs	0	0	0	0	0	0
Phones / Mobiles	1	1	1	1	1	1
Corporate Services						
Staffing	4	4	4	4	4	4
Workstations	4	4	4	4	4	4
Phones / Mobiles	4	4	4	4	4	4
Infrastructure						
Staffing	3	3	3	3	3	3
Workstations	3	3	3	3	3	3
Phones / Mobiles	3	3	3	3	3	3
Cumulative:						
Staffing	8	8	8	8	8	8
Workstations	8	8	8	8	8	8
Phones / Mobiles	8	8	8	8	8	8
Infrastructure, Plant and Equipment:						
Light vehicles (4wd wagons, Utilities)	Two-way radios, spot trackers					
Heavy vehicles (fully equipped) Loader, Backhoe, Graders, Water truck, rubbish truck, etc.	Event equipment					
Banking Security Tokens (x3)	Starlink x 4 vehicles					
White Board	GPS tracking – 5 vehicles					
Bulletin board	Emergency kits					
Eftpos	Base radio					
Safe	Generator					
Fuel	Spare batteries for radios					
Mobile phone chargers						

9 Crisis Box / Vital Documentation

Crisis Box / Vital Documentation	
Item	Item
Map of Town Site	Incident Control System
Map of Shire of Ngaanyatjaraku	Manual receipt books
Works request form	IT DR Plan – Hardcopy & USB
Fire map	Records DR Plan
BCDRP – Hardcopy & USB	Current Local Emergency Management Arrangements – Hardcopy & USB

Note: The Shire's intranet operates on a cloud-based IT system, with access available to all staff. This system stores the Shire's forms, document templates, and corporate library for ease of access, in one central location. As such, there is little need to store physical documents such as forms.

10 Systems / Applications

Name of system / application	Recovery Time (Days)		Workarounds
	System	Data	
Internet – Telstra	1	1	
Internet – Satellite Starlink	1	1	
Telephone/Mobile	1	1	
Synergy	1	1	See IT Disaster Recovery Plan
Council First	1	1	
MS Office	1	1	
Cloud storage	1	1	



13. Time-Critical Business Functions

Recovery Time Objective: 1 Day
Office of the CEO
Accident investigation and incident reporting
Elected Member liaison
Media liaison and official media releases
Provision of safety equipment
Governance and Strategic
Security of critical applications and data
Maintenance and support of I.T. infrastructure
Provide care options for the community, youth and aged.
Prioritised response to urgent building maintenance requests (safety)
Prepare the admin back-up facility for use as an control centre when required
Fleet maintenance and repairs
Corporate Services
Financial management (cash control investment)
Payroll
Supervision of contractors
Prioritised response to urgent issues
Infrastructure
Plant and equipment maintenance
Prioritised response to urgent requests regarding roads, drainage, footpaths, trees, etc. (safety)
Supervision of contractors
Bushfire mitigation
Local & district emergency management
Prioritised response to urgent Environmental health issues and public health complaints (food safety, effluent disposal, noxious odours, poultry, lead levels, water sampling, etc.)



Recovery Time Objective: 3 Days
Office of the CEO
Community communications & coordination
Governance and Strategic
IT and Telecommunications
Corporate Services
None
Infrastructure
None

Recovery Time Objective: 5 Days
Office of the CEO
None
Governance and Strategic
Complaints and dispute handling
Corporate Services
Data/records management
Registration & distribution of hard copy and digital correspondence
Customer Services (general)
Financial management (general)
Purchasing / Procurement of goods and services
Infrastructure
Environmental compliance and complaints
Registration of building and planning applications
Manage waste management facilities
Management of controlled waste disposal
Waste collection complaints and missed bins



Recovery Time Objective: 10 Days	
Office of the CEO	
None	
Governance and Strategic	
None	
Corporate Services	
Processing insurance claims	
Infrastructure	
Certified building permits.	
Advice to customers and internal Stakeholders on planning matters	

Recovery Time Objective: 20 Days	
Office of the CEO	
None	
Governance and Strategic	
None	
Corporate Services	
None	
Works	
None	

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14. Activities

In the event of a crisis affecting the organisation, a number of activities will cease to occur until normal business operations resume. These activities will be deferred based on the recovery time objectives (RTO) outlined in Section 12, and the month in which the crisis occurs will affect particular corporate activities.

[Appendix C: Deferred Business Activities](#) outlines the activities of the organisation, divided into departmental responsibility, which will cease until normal business operations resume. It is important to note that some business activities will be deferred for a greater period of time, which is dependent on factors of immediate necessity for the organisation's continued functioning.

Activities that are included in the list may not be deferred for the entire 20 days (RTO) and may only be deferred for one day or three days, depending on the nature of the activity and the organisation's immediate need to resume the operation.

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Appendix B: Communications Guidelines

Sample Communications Template

Former New York Mayor Rudy Guiliani’s format for providing 9/11 disaster information is given as an example of best practice:

- **this is what we know** _____
- **this is what we don’t know** _____
- **this is what we are doing** _____
- **this is what we want you to do** _____

Communications Team Responsibilities

ONLY an authorised spokesperson may speak to the media.

Primary	Deputy	Role / Responsibility
President	CEO	<ul style="list-style-type: none"> • Works with Management Team / Council to publicly issue statements to the media. • Serves as lead representative at press conferences with assistance as required. • Approves all publicly disseminated information. • Identifies spokespersons if required.
CEO	GM	<ul style="list-style-type: none"> • Works in close liaison with the spokesperson to ensure message accuracy and delivery. • Assists with media relations.
Mcleods (external)		<ul style="list-style-type: none"> • Provides legal advice on communications strategies. • Provides legal advice on messaging to victim(s), family members, media, etc. • Approves messages before release.



Verify the Incident

WHAT happened?	
WHERE did it happen?	
WHEN did this happen?	
WHO is involved?	
HOW did it happen?	
WHY did it happen?	
WHAT is currently being done?	

When collecting information, it is important to consider the following:

- Have all the facts been obtained (to the best of your knowledge)? _____
- What other information is needed? _____
- Have the details of the situation been confirmed? _____
- Are the information sources credible? _____
- Is the information consistent from several sources? _____
- Other? _____



Notification Chart

Internal Audience	Mode of delivery, release date and time	Likely questions
Elected Members	Face-to-face / phone call / e-mail / conference call	What has happened? What is the impact? How have you responded? What is the status of your recovery?
Employees		Where should we go? What should we do? How do we do it? What are we allowed to say? Will I get paid? Is my job safe? When do I come back to work?
Employee's family		Are they safe?
Crisis Management Team		What has happened? What is the impact? How should we respond?
Other?		
Other?		
External Audience	Mode of delivery, release date and time	Likely questions
Community	Face-to-face / phone call / e-mail / conference call / social media / website / radio bulletin / press release	Will you be in a position to provide the services I require?
DFES / SES / WA Police		
Media: local, regional and national		What is the impact? How many casualties?
Public		
Stakeholders		
Contractors / Suppliers		Will my bills be paid?
EAP Provider		
Regulators		Are all relevant rules and regulations being adhered to?
Other?		
Other?		



Message Mapping – Example

Stakeholders: e.g. Community, employees, clients, customers & shareholders	
Core Message 1	
<p>At 2am on Tuesday 23 January 2019, a contractor...</p> <p>Police have confirmed that a male of approximately 25 years of age...</p> <p>Was discovered by workers this morning at approximately 6.30am...</p> <p>This is what we know...</p>	
Supporting core message 1	Evidence
<p>It is not known why the contractor was on site at 2am...</p> <p>This is what we don't know...</p>	<p>A: Questioned staff</p> <p>B: Interviewed the witness</p> <p>C:</p>
Information Supporting the core message 1	Evidence
<p>We have contacted...</p> <p>This is what we are doing...</p>	<p>A:</p> <p>B:</p> <p>C:</p>
Information Supporting the core message	Evidence
<p>If anyone has any information...</p> <p>This is what we want you to do...</p>	<p>A:</p> <p>B:</p> <p>C:</p>
Delivery Method: CEO: Verbal interview with reporter at 11am.	



Appendix C: Deferred Business Activities

Proposed Business Unit	Service Area	Activity
Office of the CEO	Governance	Advocacy and lobbying
Office of the CEO	Governance	Recurring compliance obligations
Office of the CEO	Governance	Executive Team Leadership
Office of the CEO	Communications	Media liaison
Office of the CEO	Communications	Official media releases
Office of the CEO	Communications	Stakeholder communications
Office of the CEO	Councillors	Councillor liaison
Office of the CEO	Councillors	Councillor induction and training
Office of the CEO	Councillors	Committee meetings
Office of the CEO	Councillors	Council meetings
Office of the CEO	Councillors	Council agendas and minutes
Office of the CEO	Regional Development	Meetings of Regional Local Government
Office of the CEO	Economic Development	Economic Development Plan
Office of the CEO	Economic Development	Advocacy for economic development
Office of the CEO	Economic Development	Approving Funding submissions
Office of the CEO	Media & Communications	Assist with drafting of official media releases
Office of the CEO	Media & Communications	Assist with Shire staff communication
Office of the CEO	Media & Communications	Oversee Shire's corporate communication policy
Office of the CEO	Media & Communications	Oversee Shire style guide
Office of the CEO	Tourism and Promotion	Marketing and promotion of the region
Office of the CEO	Tourism and Promotion	Marketing and promotion of the Shire
Corporate Services	Governance	Management of leases
Corporate Services	Governance	Management of contracts and agreements
Corporate Services	Governance	Risk management planning and development
Corporate Services	Governance	Policy development
Corporate Services	Governance	Freedom of Information requests
Corporate Services	Governance	Council elections
Corporate Services	Governance	Compliance Audit
Corporate Services	Information Technology	IT Contracts management
Corporate Services	Information Technology	Purchase of new IT equipment
Corporate Services	Information Technology	Licence renewals
Corporate Services	Risk Management	Audit and Risk reporting
Corporate Services	Risk Management	Audit and Risk Committee
Corporate Services	Risk Management	Develop overall risk management policy
Corporate Services	Risk Management	Train staff and elected members on potential risks
Corporate Services	Risk Management	Define the organisations risk appetite.



Proposed Business Unit	Service Area	Activity
Corporate Services	Community	Liaison with Culturally Diverse groups
Corporate Services	Community	Liaison with government and community groups
Corporate Services	Community	Disability Access & Inclusion Plan
Corporate Services	Community	Community education programs
Corporate Services	Sport and Recreation	Consultation with S&R groups
Corporate Services	Sport and Recreation	S&R sponsorship
Corporate Services	Sport and Recreation	Liaison with government agencies
Corporate Services	Grants Management	Opportunity identification
Corporate Services	Grants Management	Application
Corporate Services	Grants Management	Acquittal
Corporate Services	Grants Management	Process oversight
Corporate Services	Fleet Services	Fleet maintenance
Corporate Services	Fleet Services	Vehicle fleet management
Corporate Services	Fleet Services	Vehicle fleet planning
Corporate Services	Fleet Services	Procurement of fleet.
Corporate Services	Human Resources	Recruitment, selection, induction and retention
Corporate Services	Human Resources	Employee and Industrial Relations
Corporate Services	Human Resources	Staff training and development
Corporate Services	Human Resources	Staff performance and appraisal systems
Corporate Services	Human Resources	Human resources policies and procedures
Corporate Services	Human Resources	Workforce Plan
Corporate Services	Administration	Insurance management and review
Corporate Services	Administration	Procurement of goods and services
Corporate Services	Customer Service	Community communications & coordination
Corporate Services	Finance	Payment of creditors
Corporate Services	Finance	Invoicing and collection of charges
Corporate Services	Finance	Investing Shire funds
Corporate Services	Finance	Rating
Corporate Services	Finance	Management of the asset register
Corporate Services	Finance	Financial management reports
Corporate Services	Finance	Statutory Financial reporting
Corporate Services	Finance	Annual budget
Corporate Services	Finance	Financial audit
Corporate Services	Records	Registration & distribution of digital correspondence
Corporate Services	Records	Registration of building and planning applications
Corporate Services	Records	Filing, retrieving, and archiving of files
Corporate Services	Records	Disposal of records according to legislation
Corporate Services	WHS	WHS policies and procedures
Corporate Services	WHS	WHS Committee



Proposed Business Unit	Service Area	Activity
Corporate Services	WHS	WHS awareness and education
Corporate Services	WHS	Accident investigation and incident reporting
Corporate Services	WHS	Oversee and manage return to work programs
Corporate Services	WHS	Provision of safety equipment
Infrastructure	Statutory Planning	Assessment of development applications
Infrastructure	Statutory Planning	Planning and Development Act administration
Infrastructure	Statutory Planning	Advice on planning matters
Infrastructure	Statutory Planning	Local Planning Scheme amendments
Infrastructure	Statutory Planning	Structure planning
Infrastructure	Statutory Planning	Local planning policies
Infrastructure	Strategic Planning	Implementation of the Local Planning Strategy
Infrastructure	Strategic Planning	Develop and review strategic planning documents
Infrastructure	Strategic Planning	Provide strategic planning advice to customers
Infrastructure	Strategic Planning	Review precinct plans
Infrastructure	Building Services	Shire land holdings maintenance & inspections
Infrastructure	Building Services	Certified building permits
Infrastructure	Building Services	Uncertified building permits
Infrastructure	Building Services	Building control including compliance
Infrastructure	Building Services	Applications for strata subdivisions
Infrastructure	Building Services	Inspections and issue of certificates
Infrastructure	Building Services	Occupancy permits
Infrastructure	Building Services	Building statistics to the Australian Bureau of Statistics, Valuer General's Office and BCITF
Infrastructure	Building Services	Advice to customers on statutory building matters
Infrastructure	Building maintenance	Building Asset Management Plan
Infrastructure	Building maintenance	Response to building maintenance requests
Infrastructure	Building maintenance	Upgrades to Council buildings
Infrastructure	Building maintenance	Project management
Infrastructure	Building maintenance	Design of building modifications
Infrastructure	Building maintenance	Liaise with stakeholders
Infrastructure	Building maintenance	Supervision of contractors
Infrastructure	Building maintenance	Preparation and management of tenders
Infrastructure	Environmental Health	Food businesses approvals and assessments
Infrastructure	Environmental Health	Response to urgent Environmental health issues and public health complaints (food safety, effluent disposal, odours, lead levels, water sampling etc.)
Infrastructure	Environmental Health	Sampling and assessment of aquatic facilities
Infrastructure	Environmental Health	Lodging House inspection and registration
Infrastructure	Environmental Health	Health promotion & education



Proposed Business Unit	Service Area	Activity
Infrastructure	Environmental Health	Registration of Offensive Trades
Infrastructure	Environmental Health	Onsite effluent disposal systems
Infrastructure	Environmental Health	Advice on Environmental Health related matters
Infrastructure	Environmental Health	Public Building approvals and assessments
Infrastructure	Environmental Health	Public event assessment, permits and monitoring
Infrastructure	Environmental Health	Unightly land/ hoarding
Infrastructure	Environmental Health	Complaints (noise, noxious odours, poultry, dust)
Infrastructure	Environment	Action on Shire controlled contaminated sites
Infrastructure	Environment	Environmental compliance and complaints
Infrastructure	Environment	Environmental assessment and clearances
Infrastructure	Environment	Environmental strategies
Infrastructure	Emergency	Liaison with government agencies and non-government organisations
Infrastructure	Emergency	Development and ongoing review of Emergency Management Plans
Infrastructure	Emergency	Training in emergency management practices
Infrastructure	Emergency	Local & district emergency management committee
Infrastructure	Emergency	Education programs
Infrastructure	Emergency	Monitoring and informing of emergencies
Infrastructure	Emergency	Local recovery plans
Infrastructure	Emergency	Bushfire mitigation
Infrastructure	Landfill operations	Manage waste management facilities
Infrastructure	Landfill operations	Waste management business planning
Infrastructure	Landfill operations	Site licence renewals and compliance
Infrastructure	Landfill operations	DER reporting
Infrastructure	Landfill operations	Assessment of contaminated waste disposals
Infrastructure	Landfill operations	Management of controlled waste disposal
Infrastructure	Landfill operations	Monitor septic tanks & caravan sewerage
Infrastructure	Waste collection & Recycling services	Manage waste services for domestic and commercial collection
Infrastructure	Waste collection & Recycling services	Strategic waste management plan
Infrastructure	Waste collection & Recycling services	New services and master list maintenance
Infrastructure	Works Admin	Financial management and reporting
Infrastructure	Works Admin	Procurement and associated compliance
Infrastructure	Works Admin	Working groups membership
Infrastructure	Works Admin	Policy review
Infrastructure	Asset Management	Asset management framework
Infrastructure	Asset Management	Development of asset management plans
Infrastructure	Asset Management	Funding submission applications



Proposed Business Unit	Service Area	Activity
Infrastructure	Asset Management	Project renewal modelling
Infrastructure	Asset Management	Asset management reports
Infrastructure	Asset Management	Preventative maintenance planning
Infrastructure	Asset Management	Asset information systems management
Infrastructure	Asset Management	Data collection and analysis
Infrastructure	Operations	Depot management
Infrastructure	Operations	Roads, footpaths and laneways construction
Infrastructure	Operations	Works services procurement
Infrastructure	Operations	Drainage construction
Infrastructure	Operations	Private works
Infrastructure	Parks and Gardens	Parks, gardens and ovals routine maintenance
Infrastructure	Parks and Gardens	Gardens maintenance
Infrastructure	Parks and Gardens	Litter control
Infrastructure	Parks and Gardens	Historic cemetery maintenance
Infrastructure	Parks and Gardens	Street verge maintenance

- End of document



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Council Policy

Policy 1.24 - Information Privacy

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Council Policy 1.24 - Information Privacy

Policy Objective

This Policy sets out how the Shire of Ngaanyatjarraku manages personal information in accordance with the Privacy and Responsible Information Sharing Act 2024 (WA).

This Policy applies to all employees, contractors, elected members and volunteers of the Shire and to all personal information handled by the Shire.

Background

The Shire of Ngaanyatjarraku is a local government and public entity for the purposes of the Privacy and Responsible Information Sharing Act 2024 (WA). The Act establishes a comprehensive framework for the protection of personal information handled by public entities and enables the responsible sharing of information in the public interest.

As a local government operating in remote and predominantly Aboriginal communities, the Shire routinely collects and handles personal and sensitive personal information in the course of delivering services, administering statutory functions, and engaging with the community. This Policy supports lawful, culturally respectful, and transparent handling of that information.

Definitions

Personal information: Information or an opinion, whether true or not and whether recorded in a material form or not, that relates to an identified individual or an individual who is reasonably identifiable.

Sensitive personal information: Personal information of a sensitive nature as defined in the Privacy and Responsible Information Sharing Act 2024 (WA), including health information and information relating to racial or ethnic origin.

IPP entity: An entity to which the information privacy principles apply under the Privacy and Responsible Information Sharing Act 2024 (WA).

Privacy Officer: A senior officer designated by the Chief Executive Officer to promote compliance with privacy obligations and coordinate privacy-related matters.

Notifiable information breach: A data breach involving personal information that is likely to result in serious harm to an individual, as defined under the Act.

Policy Statement

The Shire of Ngaanyatjarraku is committed to protecting the privacy of individuals and to handling personal information in a fair, lawful and responsible manner.

The Shire will comply with the Information Privacy Principles set out in Schedule 1 of the Privacy and Responsible Information Sharing Act 2024 (WA) and will take reasonable steps to ensure personal information is collected, used, disclosed, stored and disposed of in accordance with legislative requirements.

This Policy affirms the Shire's commitment to transparency, accountability, information security and the protection of individual rights, while enabling the responsible use and sharing of information to support service delivery, community wellbeing and good governance.

Privacy Complaints

Individuals may make a complaint about an interference with privacy where personal information has been handled in a manner inconsistent with the Information Privacy Principles.

Privacy complaints will be managed in accordance with Part 2 Division 9 of the Privacy and Responsible Information Sharing Act 2024 (WA). Complaints should first be raised with the Shire to allow for internal resolution.

Where a complaint cannot be resolved internally, individuals may escalate the matter to the Information Commissioner, who has powers to conciliate, investigate and make binding determinations.

Responsible Information Sharing

The Shire may share information for permitted purposes in accordance with Part 3 of the Act.

Before sharing information, the Shire will apply the Responsible Sharing Principles to ensure the information sharing is necessary, proportionate, secure and in the public interest.

Information sharing agreements will be entered into where required, and additional safeguards will be applied where information relates to or particularly affects Aboriginal people.

Mandatory Data Breach Notification

The Shire will assess all suspected information breaches promptly and take reasonable steps to contain and mitigate harm.

Where a notifiable information breach has occurred, the Shire will notify the Information Commissioner and affected individuals in accordance with the mandatory notification requirements of the Act.

The Shire will maintain a register of notifiable information breaches and report required information in its Annual Report.

Privacy Impact Assessments

The Shire will conduct privacy impact assessments for functions or activities that are likely to have a significant impact on the privacy of individuals.

Privacy impact assessments will be undertaken before commencing new high-risk activities, when significant changes occur, or where directed by the Information Commissioner.

Enforcement and Penalties

The Privacy and Responsible Information Sharing Act 2024 (WA) establishes an enforcement and penalty regime for non-compliance, including investigations, compliance notices, enforceable determinations and penalties.

Unauthorised disclosure or misuse of shared information may constitute an offence and expose the Shire and individuals to regulatory and legal consequences.

Implementation of Legislation

- Privacy and Responsible Information Sharing Act 2024 (WA)
- Freedom of Information Act 1992 (WA)
- State Records Act 2000 (WA)

Policy History

Amendments to this Policy

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

History

Policy created – April 2026

Previous Policy

N/A



Council Policy

Policy 1.25 - Information Breach

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Council Policy 1.25 - Information Breach Policy

Policy Objective

This Information Breach Policy sets out how the Council identifies, contains, assesses, escalates, records, and responds to suspected or confirmed information breaches involving personal information and other sensitive information. It supports compliance with the Privacy and Responsible Information Sharing Act 2024 (WA) and promotes timely mitigation of harm to affected individuals, the Council, and partner agencies.

Background

Council collects, uses, stores and shares information (including personal information) to deliver services and meet its statutory functions. From time to time, incidents may occur that result in information being accessed, disclosed, altered, lost or destroyed without authorisation. The Privacy and Responsible Information Sharing Act 2024 (WA) requires the Council to handle personal information appropriately and to share information responsibly. This policy provides a consistent, timely approach to managing information breaches to minimise harm, meet reporting and notification obligations, and strengthen Council's information governance and security practices.

Policy Statement

This policy applies to:

- Council elected members, committee members, employees, contractors, consultants, volunteers and temporary staff.
- All Council information assets, including paper records and electronic information held in Council systems, cloud services, portable devices, and third-party systems managed on Council's behalf.
- Information received from or shared with State Government agencies or other parties under information sharing arrangements.

Definitions (for information breaches)

Information breach: An incident where personal information or other sensitive/confidential Council information is accessed, disclosed, altered, lost, or destroyed without authorisation, or where such access/disclosure is reasonably suspected.

Personal information: Information or an opinion about an identified individual, or an individual who is reasonably identifiable.

Eligible/Notifiable breach: A breach that meets any notification thresholds required by applicable legislation, directions, or whole-of-government guidance, or where notification is necessary to reduce a reasonably foreseeable risk of harm.

Containment: Immediate steps to stop or limit the unauthorised access, disclosure, loss, or further compromise.

Risk of harm: Potential for physical, psychological, emotional, reputational, or financial harm to individuals; or operational, legal, or security harm to the Council or partners.

Policy Scope

Reporting a Suspected or Confirmed Breach

All suspected or confirmed information breaches must be reported immediately to the relevant manager and the Council's Privacy Officer (or nominated delegate). If the incident involves cyber security, it must also be reported to the ICT Provider without delay.

Immediate actions (first response):

- Contain: Recover the information where possible (e.g., recall email, remove access, disable accounts, retrieve documents), stop any further disclosure, and preserve evidence.
- Escalate: Notify the Privacy Officer and ICT Manager; advise the CEO where required.
- Document: Record what happened, when, who was involved, the information types affected, and actions taken to date.
- Do not: Attempt to delete logs or "cover up" the incident, contact affected individuals directly, or make public statements unless authorised.

Assessment and Classification

The Privacy Officer (with the ICT Manager and the relevant business area) will assess the incident as soon as practicable to determine the nature and scope of the breach, the risk of harm, and any legal or operational notification requirements.

- In determining whether a breach is likely to result in serious harm, the Shire will consider sensitivity, protection status, likelihood of misuse, recipient, and individual impact
- What information was involved (personal information, sensitive information, confidential Council information).
- How and why it occurred (human error, system failure, malicious activity, third-party incident).
- Who has accessed or may have accessed the information, and whether it has been further disclosed.
- Number and type of individuals or entities affected, and any vulnerabilities.
- Whether the information is protected (encryption, access controls) and the likelihood of re-identification.

- Reasonably foreseeable harms and the likelihood and severity of those harms.
- Whether notification is required or advisable to reduce risk of harm.

Notification

Where notification is required by law, direction, or agreement—or where it is reasonably necessary to reduce a risk of harm—the Council will notify affected individuals and/or relevant agencies as soon as practicable after containment and initial assessment, balancing urgency with accuracy.

Notification approvals: Notifications must be approved by the Privacy Officer and the CEO. Legal advice should be obtained where the breach is serious, complex, involves law enforcement, or may trigger statutory reporting obligations.

Notifications should include (as appropriate):

- A description of what happened and when.
- The type of information involved.
- Who is affected (or likely affected) and how many people.
- Steps the Council has taken to contain and reduce impacts.
- Recommended steps individuals can take to protect themselves.
- How individuals can contact the Council for more information or support.
- Any steps the Council is taking to prevent recurrence.
- The Shire will notify affected individuals and the Information Commissioner as soon as practicable.

Remediation and Post-Incident Review

The Council will take reasonable steps to remediate impacts of an information breach, including technical fixes, process changes, and support to affected individuals where appropriate.

- Identify root cause(s) and contributing factors.
- Confirm what information was affected and whether it was recovered or secured.
- Assess effectiveness of containment and communications.
- Implement corrective actions (e.g., access control changes, training, vendor remediation, policy/procedure updates).
- Consider whether disciplinary action is warranted where there is misconduct or serious negligence, in line with Council procedures.

Recordkeeping and Reporting

The Privacy Officer will maintain an Information Breach Register capturing (at minimum) incident date/time, description, systems/information involved, number of affected individuals, risk assessment outcome, notifications made, remediation actions, and closure date. Records relating to breaches must be created, kept, and disposed of in accordance with the State Records Act 2000 (WA) and any applicable retention and disposal schedules.

Training and Awareness

The Council will provide periodic privacy and information handling training, including practical guidance on identifying and reporting information breaches. Targeted training will be provided to teams handling higher-risk information and to staff involved in information sharing arrangements.

Roles and Responsibilities (Information Breaches)

- All staff and officials: Take reasonable steps to protect information; report suspected breaches immediately; cooperate with containment and investigation activities.
- Managers: Ensure prompt escalation; support containment; ensure staff follow directions; assist with incident fact-finding.
- Privacy Officer: Lead breach assessment; advise on compliance with the Privacy and Responsible Information Sharing Act 2024 (WA); coordinate notifications; maintain the breach register; provide guidance and training.
- ICT Manager: Lead technical containment and forensic support; preserve logs/evidence; remediate system vulnerabilities; advise on cyber security aspects.
- CEO: Provide oversight; approve external communications; allocate resources for response and remediation; ensure systemic issues are addressed.

Policy Review

This Information Breach Policy will be reviewed at least every two years, and earlier where there are material legislative changes, significant breaches, or changes to Council systems or information sharing arrangements.

Implementation of Legislation

- Privacy and Responsible Information Sharing Act 2024 (WA)
- Freedom of Information Act 1992 (WA)
- State Records Act 2000 (WA)

Policy History

Amendments to this Policy

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

History

Policy created – April 2026

Previous Policy

N/A

Attachment 11.1 Action Report – Operational Services

Status	Subject	Action Taken
Ongoing	Compliance	Completed
Ongoing	Fleet and Vehicle Management	<p>Vehicles Serviced:</p> <p>Ford Ranger Building Maintenance Officer – 1HTZ233</p> <ul style="list-style-type: none"> • Removed and installed a new toolbox installed • Fixed oil leak • Replaced intercooler hose • Replaced spare tyre • Washed and cleaned Ute <p>Toyota Road Officer Car – 1IPZ919</p> <ul style="list-style-type: none"> • Taken to Perth for Service <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>Shire Office:</p> <ul style="list-style-type: none"> • General Admin • Picking up delivery • Electricity metre reads • Removal of old aircon ducts • Watering lawns • Wipper Snipper of outer boundary • Painting of inside office building <p>Early Learning Centre</p> <ul style="list-style-type: none"> • Scope the replacement of light globes <p>Community</p> <ul style="list-style-type: none"> • Wipper snipper of streets • Picking up of excess rubbish <p>CRC Offices</p> <ul style="list-style-type: none"> • Yard maintenance <p>Lot 104 B</p>

		<ul style="list-style-type: none"> • Replaced deadlock on gates • Building framework for cage between 104 A and 104 B <p>Lot 104 A</p> <ul style="list-style-type: none"> • Scope for insurance claim <p>Lot 152</p> <ul style="list-style-type: none"> • Yard Maintenance • Removed and replaced padlock • Replacement of plumbing of vanity <p>Lot 154</p> <ul style="list-style-type: none"> • Moved bed <p>Lot 356</p> <ul style="list-style-type: none"> • Removed rubbish waste • Installed window <p>Lot 117 A Blackstone</p> <ul style="list-style-type: none"> • Yard Maintenance • Removal of rubbish <p>Ongoing Work:</p> <p>Cleaning of community streets and the reduction of weeds</p> <p>Action: Operations team to continue to undertake yard and building maintenance as required. The operation team is also trialling a new work schedule which allows two people on the land to get some of the jobs done which require help from another person.</p>
<p>Ongoing</p>	<p>Warburton Waste Management</p>	<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 <p>Action: Operations team to continue waste collection and disposal</p>

Attachment 12.1 – Monthly Payment Listing – May 2026

Chq/EFT	Date	Name	Description	Payment
EFT6424	04/05/2026	Ingot Hotel	2 night accommodation - Ingot Hotel	340.00
EFT6425	04/05/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/e 27/04/2026 - Maintenance	102,629.86
EFT6426	04/05/2026	Strategic Leadership Consultant	Independent facilitator for CEO Performance Review	5,280.00
EFT6427	08/05/2026	NATS (Ngaanyatjarra Agency & Transport Services)	Transportation of Slasher to Warburton & Misc items.	1,849.95
EFT6428	08/05/2026	QUEST INNALOO	Accommodation whilst undertaking DoT training in Perth	1,576.00
EFT6429	08/05/2026	Focus Networks	Monthly SAAS Agreement - Per Contract	8,160.02
EFT6430	08/05/2026	Ingot Hotel	2 nights in ingot Hotel - Tammie Green - 17/04/2026 and 26/04/2026	340.00
EFT6431	08/05/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/e 05/05/2026 - Shire	96,801.94
EFT6432	08/05/2026	DKM WORKPLACE SOLUTIONS PTY LTD	CEO Contract variation fees	473.00
EFT6433	08/05/2026	MCLEODS LAWYERS PTY LTD	Review and drafting of employment contract	4,540.03
EFT6434	08/05/2026	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge & agent handling time	726.90
EFT6435	08/05/2026	Halsall & Associates	Professional advice around Clinic upgrade and Blackstone	530.20
EFT6436	08/05/2026	CORE BUSINESS AUSTRALIA	Integrated planning and reporting review - Claim 2	7,584.50
EFT6437	12/05/2026	Border Exploration Pty Ltd	Rates refund for assessment A2838 E69/03984 MINING TENEMENT NGAANYATJARRAKU WA 6620	2,827.26
EFT6438	18/05/2026	Leonora Motel	1 night stay in Leonora Motel - Marsel - 14th May	175.00

EFT6439	18/05/2026	NATS (Ngaanyatjarra Agency & Transport Services)	Water for Shire office - Delivery to Warburton	1,159.80
EFT6440	18/05/2026	Focus Networks	Monthly SAAS Agreement	4,767.12
EFT6441	18/05/2026	AUSTRALIA POST	Postage of items sold in the Warta Shop.	67.55
EFT6442	18/05/2026	NGAANYATJARRA Services (NG Essential Services & Flights)	Electricity Supply 01/03/2026 - 30/04/2026	3,513.33
EFT6443	18/05/2026	Bob Waddell & Associates Pty Ltd	Rates consulting services W/E 10/05/2026	528.00
EFT6444	18/05/2026	Ingot Hotel	2 nights in Ingot Hotel - 12th to 14th May - D Mosel	340.00
EFT6445	18/05/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E12/05/2026 - Construction	193,101.27
EFT6446	18/05/2026	UHY HAINES NORTON	UHY Accounting support services - April 2026 hours	13,597.38
EFT6447	18/05/2026	MCLEODS LAWYERS PTY LTD	CEO Employment Contract	3,431.96
EFT6448	18/05/2026	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge x 12 months.	550.88
EFT6449	18/05/2026	Halsall & Associates	Professional advice Re: Warakurna Clinic & Blackstone	435.60
EFT6450	18/05/2026	Toolmart	Hi-Torque Wrench	1,253.01
EFT6451	18/05/2026	Macsen Parr	Various travelling costs - Max Parr	429.62
EFT6452	18/05/2026	Starcom Services Pty Ltd	Postage of Tracking device from Starcom to Navman	24.75
EFT6453	18/05/2026	Open Systems Technology Pty Ltd (OST) - Council First	Monthly License fee - CF Subscription	4,354.79
EFT6454	26/05/2026	NGAANYATJARRA Services (NG Essential Services & Flights)	Flight from Perth to Warburton (27/04) - Linda Parsons	14,850.00
EFT6455	26/05/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 19/05/2026 - Construction	253,327.13
EFT6456	27/05/2026	DAMIAN MCLEAN	OCM fee for 27/05/2026	550.00
EFT6457	27/05/2026	Julie Porter	OCM fee for 27/05/2026	270.00
EFT6458	27/05/2026	Preston Neil Thomas (SNR)	OCM fee for 27/05/2026	270.00

EFT6459	27/05/2026	JOYLENE FRAZER	OCM fee for 27/05/2026	270.00
EFT6460	27/05/2026	DEBRA FRAZER	OCM fee for 27/05/2026	270.00
EFT6461	29/05/2026	NATS (Ngaanyatjarra Agency & Transport Services)	Spare Tyres for Shire vehicles - x6	5,422.00
EFT6462	29/05/2026	Focus Networks	Configuration of port on core switch stack - Relating to CCTV	70.40
EFT6463	29/05/2026	Bob Waddell & Associates Pty Ltd	2025-26 Rates Modelling, Reconciliations, and Rates Query Servicing	220.00
EFT6464	29/05/2026	Ingot Hotel	1 night in Ingot - Tania Baldock - 29th May	340.00
EFT6465	29/05/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 26/05/2026 - Construction	208,064.72
EFT6466	29/05/2026	MCLEODS LAWYERS PTY LTD	Legal advice re sublease and management agreement	574.20
EFT6467	29/05/2026	WELL DONE INTERNATIONAL PTY LTD	Telecoms - GPS Setup fee and monthly charge	440.00
EFT6468	29/05/2026	Halsall & Associates	Professional advice Re Warakurna Clinic	382.80
EFT6469	29/05/2026	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Additional parts and fees associated with installation of Air-conditioning Units for Shire Office	5,821.63
EFT6470	29/05/2026	Department of Local Government, Industry Regulation and Safety	BSL Levy collected for April 2026	1,639.00
DD3676.2	01/05/2026	WESTPAC BANK	Bank Activity fee - 01/05/2026	47.00
DD3676.3	04/05/2026	COMMONWEALTH BANK OF AUSTRALIA	Commbank Merchant Fees - 04/05/2026	122.03
DD3678.1	06/05/2026	Aware Super Future Saver	Payroll deductions	1,374.38
DD3678.2	06/05/2026	HOST PLUS	Payroll deductions	2,204.00
DD3678.3	06/05/2026	CBUS SUPERANNUATION	Superannuation contributions	746.93
DD3678.4	06/05/2026	HUB24 Super Fund	Superannuation contributions	432.00
DD3678.5	06/05/2026	Australian Retirement Trust	Superannuation contributions	530.77
DD3686.1	20/05/2026	Aware Super Future Saver	Payroll deductions	1,374.38
DD3686.2	20/05/2026	HOST PLUS	Superannuation contributions	1,704.00

DD3686.3	20/05/2026	CBUS SUPERANNUATION	Superannuation contributions	746.93
DD3686.4	20/05/2026	HUB24 Super Fund	Superannuation contributions	432.00
DD3686.5	20/05/2026	Australian Retirement Trust	Superannuation contributions	530.77
DD3694.1	06/05/2026	WESTPAC BANK	Transfer to Corporate Credit Card on 06/05/2026	5,000.00
DD3694.2	11/05/2026	WESTPAC BANK	Transfer to Corporate Credit Card - 11.05.2026	6,000.00
DD3694.3	06/05/2026	DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)	Dot Licensing 06.05.2026	163.40
DD3694.4	20/05/2026	Navman Wireless Australia Pty Ltd	Navman Satellite and Satcomm - May 2026	900.13
DD3694.5	13/05/2026	Westpac Credit Card CEO	Automatic payment to credit card on 13.05.2026	5,248.90
				981,729.22

Attachment 12.2 Monthly Financial Report – May 2026

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Shire of Ngaanyatjarraku

FINANCIAL REPORT

for the period from 01/07/25 to 31/05/26

Financial Report

for the period from 01/07/25 to 31/05/26

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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 31/05/26

		01/07/25 to 31/05/26	01/07/25 to 31/05/26	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	514,582	529,949	529,949	529,949	(3)%
Grants, subsidies and contributions		7,453,940	9,258,854	10,903,495	10,903,495	(19)%
Fees and charges		461,174	321,412	383,082	383,082	43%
Interest revenue		752,635	380,479	689,250	689,250	98%
Other revenue		255,850	193,523	224,898	224,898	32%
		<u>9,438,181</u>	<u>10,684,217</u>	<u>12,730,674</u>	<u>12,730,674</u>	<u>(12)%</u>
Expenses						
Employee costs		(1,389,369)	(1,913,057)	(2,019,948)	(2,019,948)	(27)%
Materials and contracts		(4,597,094)	(5,036,918)	(5,297,618)	(5,297,618)	(9)%
Utility charges		(11,223)	(29,502)	(32,200)	(32,200)	(62)%
Depreciation	7	(7,221,299)	(7,128,902)	(7,780,200)	(7,780,200)	1%
Insurance		(163,609)	(155,500)	(164,000)	(164,000)	5%
Other expenditure		(64,648)	(352,363)	(389,630)	(389,630)	(82)%
		<u>(13,447,242)</u>	<u>(14,616,242)</u>	<u>(15,683,596)</u>	<u>(15,683,596)</u>	<u>(8)%</u>
Operating result from continuing operations						
		<u>(4,009,061)</u>	<u>(3,932,025)</u>	<u>(2,952,922)</u>	<u>(2,952,922)</u>	<u>2%</u>
Capital grants, subsidies and contributions		1,685,280	1,923,244	1,923,244	1,923,244	(12)%
Profit on asset disposals		—	—	—	—	∞
Loss on asset disposals		(49,972)	152,000	152,000	152,000	133%
		<u>1,635,308</u>	<u>2,075,244</u>	<u>2,075,244</u>	<u>2,075,244</u>	<u>(21)%</u>
Net result for the period						
	29a	<u>(2,373,753)</u>	<u>(1,856,781)</u>	<u>(877,678)</u>	<u>(877,678)</u>	<u>28%</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>(2,373,753)</u>	<u>(1,856,781)</u>	<u>(877,678)</u>	<u>(877,678)</u>	<u>28%</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 31/05/26

		01/07/25 to 31/05/26	01/07/25 to 31/05/26	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	18,051,046	–	8,197,453	8,197,453	∞
Trade and other receivables	3	772,203	–	446,838	446,838	∞
Inventories	4	7,673	–	148,130	148,130	∞
Total current assets		18,830,922	–	8,960,944	8,960,944	∞
Non-current assets						
Other financial assets		77,589	–	–	–	∞
Property, plant and equipment	5	12,254,125	–	12,807,890	12,807,890	∞
Infrastructure	6	168,240,565	–	163,118,385	163,118,385	∞
Intangible assets	8	16,568	–	–	–	∞
Total non-current assets		180,588,847	–	175,967,860	175,967,860	∞
Total assets		199,419,769	–	184,928,804	184,928,804	∞
Liabilities						
Current liabilities						
Trade and other payables	9	254,745	–	2,167,738	2,167,738	∞
Employee related provisions		84,008	–	115,550	115,550	∞
Total current liabilities		338,753	–	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		361,447	–	2,291,975	2,291,975	∞
Net assets		199,058,322	–	182,636,829	182,636,829	∞
Equity						
Retained surplus		69,774,252	–	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		199,058,322	–	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 31/05/26

	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		(2,373,753)	–	–	(2,373,753)
Total comprehensive income for the period		(2,373,753)	–	–	(2,373,753)
Transfers from reserve accounts	15	–	–	–	–
Transfers to reserve accounts	15	–	–	–	–
Balance as at 30 June 2026		69,774,252	8,293,678	120,990,392	199,058,322

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

Statement of cash flows

for the period from 01/07/25 to 31/05/26

	01/07/25 to 31/05/26	01/07/25 to 31/05/26	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	519,747	–	529,948	529,948	100%
Grants, subsidies and contributions	7,181,601	10,716,412	10,903,495	10,903,495	(49)%
Fees and charges	461,174	383,083	383,083	383,083	17%
Service charges	–	(415,250)	–	–	∞
Interest revenue	617,983	(9,411,360)	689,250	689,250	1,623%
Goods and services tax received	(39,122)	–	605,602	605,602	100%
Other revenue	255,850	13,692	224,898	224,898	95%
Total receipts	8,997,233	1,286,577	13,336,276	13,336,276	86%
Payments					
Employee costs	(1,389,369)	67,000	(2,019,948)	(2,019,948)	105%
Materials and contracts	(4,718,071)	186,074	(5,297,618)	(5,297,618)	104%
Utility charges	(11,223)	–	(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	(47,753)	(5,000)	(389,630)	(389,630)	90%
Total payments	(6,330,025)	239,574	(8,508,998)	(8,508,998)	104%
Net cash provided by operating activities	2,667,208	1,526,151	4,827,278	4,827,278	43%
Cash flows from investing activities					
Payments					
Payments for financial assets at amortised cost	(37,779)	–	–	–	100%
Payments for purchase of property, plant & equipment	5a (419,017)	1,612,428	(367,500)	(367,500)	485%
Payments for construction of infrastructure	6a (2,434,219)	(497,545)	(2,456,117)	(2,456,117)	80%
Payments for intangible assets	8 (16,568)	–	–	–	100%
Receipts					
Proceeds from capital grants, subsidies and contributions	1,685,280	400,000	1,923,244	1,923,244	76%
Proceeds from financial assets at amortised cost	–	–	–	–	∞
Proceeds from sale of property, plant & equipment	81,107	32,000	152,000	152,000	61%
Net cash (used in) investing activities	(1,141,196)	1,546,883	(748,373)	(748,373)	236%
Net increase /(decrease) in cash held	1,526,012	3,073,034	4,078,905	4,078,905	(101)%
Cash at beginning of year	16,525,034	–	–	–	100%
Cash and cash equivalents at the end of the year	18,051,046	3,073,034	4,078,905	4,078,905	83%

continued on next page ...

Month End Year End

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Statement of cash flows (continued)

for the period from 01/07/25 to 31/05/26

	01/07/25 to 31/05/26	01/07/25 to 31/05/26	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 31/05/26

		01/07/25 to 31/05/26	01/07/25 to 31/05/26	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	514,582	528,634	528,634	528,634	3%
Rates excluding general rates	14	–	1,315	1,315	1,315	100%
Grants, subsidies and contributions		7,453,940	9,258,854	10,100,610	10,100,610	19%
Fees and charges		461,174	171,413	187,083	187,083	(169)%
Interest revenue		752,635	380,479	415,250	415,250	(98)%
Other revenue		255,850	193,523	211,206	211,206	(32)%
Profit on asset disposals		–	–	–	–	∞
		9,438,181	10,534,218	11,444,098	11,444,098	(10)%
Expenditure from operating activities						
Employee costs		(1,389,369)	(1,913,057)	(2,086,948)	(2,086,948)	(27)%
Materials and contracts		(4,597,094)	(5,026,718)	(5,483,692)	(5,483,692)	(9)%
Utility charges		(11,223)	(29,502)	(32,200)	(32,200)	(62)%
Depreciation		(7,221,299)	(7,128,902)	(7,780,200)	(7,780,200)	1%
Insurance		(163,609)	(155,500)	(155,500)	(155,500)	5%
Other expenditure		(64,648)	(352,363)	(384,630)	(384,630)	(82)%
Loss on asset disposals		(49,972)	–	–	–	∞
		(13,497,214)	(14,606,042)	(15,923,170)	(15,923,170)	(8)%
Non-cash amounts excluded from operating activities		7,233,492	(7,128,902)	(7,780,200)	(7,780,200)	201%
Amount attributable to operating activities		3,174,459	(11,200,726)	(12,259,272)	(12,259,272)	128%
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions		1,685,280	(1,523,244)	(1,523,244)	(1,523,244)	211%
Proceeds from disposal of assets		81,107	–	–	–	∞
Other (enter details here...)		–	(120,000)	(120,000)	(120,000)	100%
		1,766,387	(1,643,244)	(1,643,244)	(1,643,244)	(207)%
Outflows from investing activities						
Acquisition of property, plant and equipment	5a	(419,017)	(1,979,928)	(1,979,928)	(1,979,928)	79%
Acquisition of infrastructure	6a	(2,434,219)	(1,794,358)	(1,958,572)	(1,958,572)	(36)%
Payments for intangible assets	8	(16,568)	–	–	–	∞
		(2,869,804)	(3,774,286)	(3,938,500)	(3,938,500)	(24)%
Amount attributable to investing activities		(1,103,417)	(5,417,530)	(5,581,744)	(5,581,744)	80%
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year						
		8,127,449	–	–	–	∞
Amount attributable to operating activities		3,174,459	–	–	–	∞
Amount attributable to investing activities		(1,103,417)	–	–	–	∞
Surplus/(deficit) after imposition of general rates		10,198,491	–	–	–	∞

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 31/05/26

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Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/05/26

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.

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.

- 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*

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/05/26

Note 1. Basis of preparation (continued)

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.

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/05/26

Note 2. Cash and cash equivalents

	Note	01/07/25 to 31/05/26 \$	2025 \$
Cash at bank and on hand		18,051,046	16,525,034
Total cash and cash equivalents	20a	18,051,046	16,525,034
Held as			
- Unrestricted cash and cash equivalents		9,757,368	8,231,356
- Restricted cash and cash equivalents	12a	8,293,678	8,293,678
Total		18,051,046	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 31/05/26

Note 3. Trade and other receivables

	01/07/25 to 31/05/26	2025
	\$	\$
Current		
Rates and statutory receivables	4,487	13,728
Trade receivables	563,521	291,182
GST receivable	69,543	30,421
Interest	134,652	–
	<u>772,203</u>	<u>335,331</u>

MATERIAL ACCOUNTING POLICIES**Rates and statutory receivables**

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

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

Trade and other receivables

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

Other Receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/05/26

Note 4. Inventories

	01/07/25 to 31/05/26	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 31/05/26

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 \$
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)
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		–	–	23,591	208,903	232,494
Disposals		–	–	–	(149,337)	(149,337)
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Depreciation	7	(346,702)	(346,702)	(6,988)	(86,884)	(440,574)
Other Movements		–	–	–	186,523	186,523
Balance at 30 June 2026		11,489,496	11,489,496	58,557	706,072	12,254,125
Comprises:						
Gross balance amount at 30 June 2026		12,591,698	12,591,698	154,633	988,231	13,734,562
Accumulated depreciation at 30 June 2026		(1,102,202)	(1,102,202)	(96,076)	(282,159)	(1,480,437)
Other Movement		–	–	–	–	–
Balance at 30 June 2026	8b	11,489,496	11,489,496	58,557	706,072	12,254,125

Notes to and forming part of the financial report

for the period from 01/07/25 to 31/05/26

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 31/05/26

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 *		–	–	–	2,287,183	2,287,183
(Disposals)		–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Revaluation decrements transferred to revaluation surplus		–	–	–	–	–
Depreciation	10a	(6,756,513)	(11,612)	(16,976)	–	(6,785,101)
Transfers		–	–	–	–	–
Balance at 30 June 2026		165,008,982	406,898	303,052	2,351,963	168,070,895
Comprises:						
Gross balance amount at 30 June 2026		246,770,247	621,676	419,961	2,351,963	250,163,847
Accumulated depreciation at 30 June 2026		(81,761,265)	(214,778)	(116,909)	–	(82,092,952)

Notes to and forming part of the financial report
for the period from 01/07/25 to 31/05/26

Note 6. Infrastructure (continued)

Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance at 30 June 2026	165,008,982	406,898	303,052	2,351,963	168,070,895

(*) 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 31/05/26

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(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 31/05/26

Note 7. Fixed assets

		01/07/25 to 31/05/26 Actual \$	01/07/25 to 31/05/26 YTD Budget \$	2025 Actual \$
	Note			
Depreciation				
Buildings - non-specialised	5a	346,702	–	251,834
Furniture and equipment	5a	6,988	–	9,279
Plant and equipment	5a	86,884	–	97,443
Infrastructure - roads	6a	6,756,513	–	7,361,574
Infrastructure - other	6a	12,600	–	18,496
Infrastructure - Recreation		11,612	–	12,652
Total depreciation		7,221,299	–	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 31/05/26

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 is the reportable value.

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 and the accumulated depreciation is the balancing figure; or
- (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 31/05/26

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 31/05/26

Note 8. Intangible assets

Intangible assets are as follows:

	01/07/25 to 31/05/26 Actual \$	2025 Actual \$
Software		
Non-current		
Computer software development	16,568	–
Total software – net book value	16,568	–

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 31/05/26

Note 9. Trade and other payables

	01/07/25 to 31/05/26	2025
	\$	\$
Current		
Trade creditors	(368)	120,609
Prepaid rates	2,214	6,290
Accrued payroll liabilities	28,654	28,654
Statutory liabilities	64,826	–
Accrued Expenses	1,166	48,803
Other payables	158,253	158,547
Total current trade and other payables	254,745	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 31/05/26

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 31/05/26

Note 11. Revaluation surplus

	01/07/25 to 31/05/26	01/07/25 to 31/05/26	01/07/25 to 31/05/26	Total Movement on Revaluation	01/07/25 to 31/05/26	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 31/05/26

Note 12. Restrictions over financial assets

	Note	01/07/25 to 31/05/26 Actual \$	01/07/25 to 31/05/26 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 31/05/26

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 31/05/26

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 31/05/26

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 31/05/26	to 31/05/26	to 31/05/26	to 31/05/26	to 31/05/26	to 31/05/26	to 31/05/26	to 31/05/26	to 31/05/26	to 31/05/26
				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	(13,148)	-	514,582	-	-	-	-	481,218
Total general rates					527,730	(13,148)		514,582					481,218
Minimum payment													
Mining Tenaments	Unimproved valuation	-	-	-	-	-	-	-	-	-	-	-	7,909
Total minimum payments													7,909
Total general rates and minimum payments					527,730	(13,148)		514,582					489,127
Total rates								514,582					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 31/05/26

Note 15. Reserve accounts

	01/07/25 to 31/05/26	01/07/25 to 31/05/26	01/07/25 to 31/05/26	01/07/25 to 31/05/26	01/07/25 to 31/05/26	01/07/25 to 31/05/26	01/07/25 to 31/05/26	01/07/25 to 31/05/26	01/07/25 to 31/05/26	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	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	–	–	6,990,740	–	–	–	–	6,990,740	–	–	6,990,740	6,990,740
(c) Cultural Centre Reserve	297,225	–	–	297,225	–	–	–	–	297,225	–	–	297,225	297,225
(d) Strategic Reserve	672,507	–	–	672,507	–	–	–	–	672,507	–	–	672,507	672,507
	8,293,678	–	–	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.