ATTACHMENTS

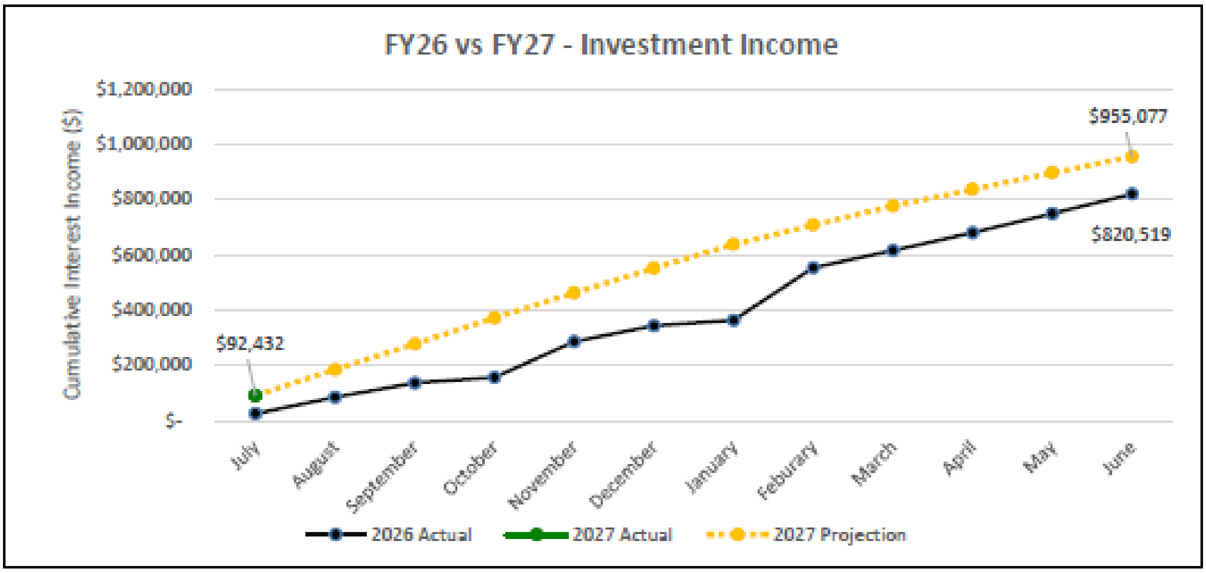
Ordinary Council Meeting
26 August 2026

Attachments

Investment 10.1 Investment Register – July 2026

Cash Position Summary as at 31 July 2026

Account	Balance ($)	Annual Interest Rate	Maturity Date
Municipal Funds:			
Municipal Account - xxx911	259,436	0.00%	At Call
Municipal Premium - xxx534	1,514,689	2.95% (balances > $999,999)	At Call
Term Deposit - xxx845	1,000,000	4.99%	18/12/2026
Term Deposit - xxx409	2,000,000	5.36%	25/01/2027
Term Deposit - xxx068	2,000,000	5.32%	13/02/2027
Term Deposit - xxx319	4,000,000	5.37%	13/03/2027
Term Deposit - xxx327	3,500,000	5.17%	13/11/2026
Reserve Funds:			
Term Deposit – xxx596	5,000,000	5.61%	04/05/2027
Term Deposit – xxx699	3,293,678	5.28%	09/11/2026
Total Cash & Investments	22,567,803		



Commentary
Investment income is forecast to increase from $821k in 2025-26 to approximately $955k in 2026-27. Year-to-date returns are ahead of the same period last year, supported by continued higher interest rates and active management of the Shire's cash and term deposit portfolio.

Liquidity remains strong with $1,774,125 (8% of portfolio) available on call or within 90 days, with additional cash receipts expected in the coming weeks.

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.

Note
Current year's annual interest is a projection. Projection assumes balances are reinvested upon maturity at 0.5% below interest rates currently held at, with adjustments made to account for required cash expenditure.

Attachment 10.2 – Payment by Employees via Purchasing Cards

Chief Executive Officer – July 2026

Payee Name	Debit Amount	Date	Transaction Description
QT Hotel Canberra	$18.27	25/07/2026	Master card OPI for CEO Accommodation NGA Conference 21-25 June 2026
Virgin Airlines	$323.90	26/07/2026	BMO Travel Kalgoorlie to Perth 6/7/26
Uber	$20.04	29/06/2026	CEO Travel 28/6/26
New Town Toyota	$1,068.60	30/06/2026	Balance of repairs for LC300 1HFB604
Hospitality Inn Kalgoorlie	$247.20	10/07/2026	Accommodation BMO 9/7/26
QT Hotel Canberra	-$252.74	15/07/2026	Reimbursement of over payment
Starlink Internet	$426.01	17/07/2026	Internet data block and terminal access 17/7-17/8/2026
Qantas	$482.27	21/07/2026	CEO Travel Adelaide to Perth 28/7/26
Starlink Internet	$517.50	22/07/2026	Roam Data 22/7/26 - 22/8/26
Home of 12 volt	$1,039.00	22/07/2026	Maintenance stock - fuses and cables
LS the Meeting place	$113.50	24/07/2026	Shared meeting space fee 24/7/26
Uber	$36.41	27/07/2026	CEO Travel
Card Fee	$10.00		
Total	**$4,049.96**		

Finance Manager – July 2026

Payee Name	Debit Amount	Date	Transaction Description
Sharkey motors	$1,116.50	3/07/2026	Detailing on Shire Vehicle - 1HFB604
UBER	$42.14	3/07/2026	Uber to Sharkey detailers to collect Shire Car
UBER	$53.21	4/07/2026	Uber home following dropping car to Pickles Auction House
UBER	$43.22	27/07/2026	Uber to Airport prior to visit to Warburton
	$10.00	27/07/2026	Card Fee
Total	**$1265.07**		

Governance Manager – July 2026

Payee Name	Debit Amount	Date	Transaction Description
Hospitality Surestay Kalgoorlie	$217.55	26/06/2026	BMO Accommodation 5 July 2026
Qantas	$684.95	2/7/2026	Qantas BMO Travel – Adel to Kalgoorlie 9/7/26
Chartair	$368.43	6/7/2026	BMO Travel Warburton to Alice Springs
Qantas	$698.89	6/7/2026	BMO Travel Alice Springs to Adelaide 24/7/26 (flight changed to 31 July 2026)
Albion Shamrock Hotel	$310.00	13/7/2026	Accommodation BMO 14-16 July 2026
Chartair	$403.45	13/7/2026	Flight BMO Travel – Warburton to Alice Springs
Desert Inn Hotel	$649.60	14/7/2026	Accommodation BMO 10-14 July 2026
Starlink	$418.00	16/7/2026	Starlink Mini for Rubbish Truck installation
Qantas	$314.18	21/7/2026	BMO Travel – change of flight and additional costs AS to Adelaide
Card Fee	$10.00		
Total	**$4075.05**		
Total payments by Credit Cards	**$9390.08**		

Attachment 10.4 – Council Resolution Register – June 2026

Council Resolution Tracker

Shire of Ngaanyatjarraku

Resolution Reference	Resolution	Action	Resolution Status
9.1.29.07.2026	That the minutes of the Ordinary Council Meeting held on 17 June 2026 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.	No further action	Completed
10.1.29.07.2026	That Council receive the Council Investment Register detailing investment activity for May 2026.	No further action	Completed
10.2.29.07.2026	That Council receive the listing of payments made by authorised employees using transaction cards for the period of 27 May to 26 June 2026 (Attachment 10.2)	No further action	Completed
10.3.29.07.2026	That Council note the Chief Executive Officers Report for June/July 2026.	No further action	Completed
10.4.29.07.2026	That Council receive and note the Council Resolution Register for June 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		
10.5.29.07.2026	That Council by an absolute majority, authorises the CEO to waive the rental fees for the rental of Lot 104A Warburton for a further 12 months, and to be reviewed in July 2027.	Follow up July 2027	Reviewed in July 2027

10.6.29.07.2026	That Council, by simple majority, adopts the reviewed Policy 1.21 – Records Management as presented in attachment 10.7	No further action	Completed
10.7.29.07.2026	That Council: 1. Approves the renewal of the Shire of Ngaanyatjarraku's Golden Outback Way / Goldfields Tourism Development membership for 2026. 2. Authorises the Chief Executive Officer to arrange payment of the annual contribution of $16,500 including GST, subject to provision being available in the adopted budget.	No further action	Completed
10.8.29.07.2026	That Council: 1. Adopt the 2026-2027 Schedule of Fees and Charges, and 2. Authorise the Chief Executive Officer to provide local public notice of the 2026-2027 Schedule of Fees and Charges which are to be imposed from 01 July 2026.	No further action	completed
10.9.29.07.2026	For the purposes of yielding the deficiency (100%) disclosed by the proposed Municipal Fund Budget and pursuant to section 6.34 of the Local Government Act 1995, Council imposes the following general and minimum rates of Unimproved Values: UV Mining $0.238776 cents in the dollar ($) General Minimum $306.00 per rateable property	No further action	completed

10.9.29.07.2026	Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council offers the following options for the payment of rates by instalments: Option 1 (Full Payment) Full amount of rates and charges including arrears, to be paid on or before 04 October 2026 or 35 days after the date of service appearing on the rate notice whichever is the later. Option 2 (Two Instalments) First instalment to be made on or before 04 October 2026 or 35 days after the date of service appearing on the rate notice whichever is the later and including all arrears and half the current rates and service charges; and Second instalment to be made on or before 03 December 2026 or the first business day two months from the due date of the first instalment appearing on the rate notice, whichever is the later. Option 3 (Four Instalments) First instalment to be made on or before 04 October 2026 or 35 days after the date of service appearing on the rate notice, whichever is the later and including all arrears and one quarter of the current rates and service charges; Second instalment to be made on or before 03 December 2026 or the first business day two months from the due date of the first instalment on the rate notice, whichever is the later; Third instalment to be made on or before 03 February 2027 or the first business day two months from the due date of the second instalment appearing on the rate notice, whichever is the later; and Fourth instalment to be made on or before 04 April 2027 or the first business day two months from the due date of the third instalment appearing on the rate notice, whichever is the later.	No further action	Completed

10.9.29.07.2026	That Council, by absolute majority in accordance with Section 67 of the Waste Avoidance and Recovery Act 2007, impose the following receptacle charge for 2026-2027: • Domestic rubbish removal $434.90 (GST Free) per bin; and • Commercial rubbish removal $1,649.80 (GST Free) per service. That Council, by absolute majority, in accordance with section 6.16 of the Local Government Act 1995, adopt Attachment 10.9 Schedule of Fees and Charges as presented in the Budget for the year ending 30 June 2027. That Council, in accordance with section 6.2 of the Local Government Act 1995, by absolute majority adopt Attachment 10.10 Annual Budget for the year ended 30 June 2027. That Council, in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulation 1996, by absolute majority adopts the following materiality thresholds: <u>Condition</u> Variance exceeding 10% or $20,000 whichever is greater. <u>Action</u> Must Report (Note: Management discretion may be used on reporting Actual Variances less than 10% or $20,000) That Council adopt by absolute majority, the following Councillor Allowances for the 2026-2027 period: In accordance with Section 5.98(1) and (2A) of the Local Government Act 1995, Local Government (Administration) Regulation 30(3A) and Part 6.2 and 6.3 of the Local Government CEO and EM Determination 2024 pursuant to Section 7(B) of the Salaries and Allowance Act, Councillor meeting attendance fees be set at	No further action	Completed

	$270 per Council meeting, and $135 per Committee or other prescribed meeting. In accordance with Section 5.98(1) and (2A) of the Local Government Act 1995, Local Government (Administration) Regulation 30(3A) and Part 6.2 and 6.3 of the Local Government CEO and EM Determination 2024 pursuant to Section 7(B) of the Salaries and Allowances Act, Shire President meeting attendance fees be set at $550 per Council meeting, and $135 per Committee or other prescribed meeting. In accordance with Sections 5.98(5) and 5.98A(1) of the Local Government Act 1995, Local Government (Administration) Regulation 33, and Part 7.2 of the Local Government CEO and EM Determination 2024 pursuant to section 7B of the Salaries and Allowances Act, the annual allowance for the Shire President is set at $8,400. In accordance with Sections 5.98A(1) of the Local Government Act 1995, Local Government (Administration) Regulation 33A and Part 7.3 of the Local Government CEO and EM Determination 2024 pursuant to Section 7B of the Salaries and Allowance Act, the annual allowance for the Deputy Shire President is set at $2,100. In accordance with Section 5.98(2), (3), and (4) of the Local Government Act 1995, Local Government (Administration) Regulation 31(1)(b) and Part 8.2(5) of the Local Government CEO and EM Determination 2021, travel costs incurred while driving a privately owned or leased vehicle (rather than a commercially hired vehicle) are to be calculated at the same rate contained in Section 30.6 of the Local Government Officers' (Western Australia) Award 2021.		

11.1.29.07.2026	That Council receive the Operational Services Action Report for June 2026. (Attachment 11.1).	No further action	Completed
12.1.29.07.2026	That the Council received the month payment listing for June 2026 showing payments of $1,185,022.23 (Attachment 12.1)	No further action	Completed
13.1.29.07.2026	That Council: 1. Acknowledges the support of the Ngaanyatjarra Council, as documented in the signed Amendment form attached (attachment 13.1) 2. Support the change of land use for Lot 84 Papulankutja Community from Residential to Recreation as detailed in Report13.1. 3. To grant delegated authority to the CEO to confirm with the Department of Planning, Lands and Heritage of its intention to proceed with the amendment to the Papulankutja Community Layout plan to change the classification of Lot 84 from Residential to Recreation.	No further action	Completed

Warburton Layout Plan No. 1

Amendment No.15

Proponent: Ngaanyatjarra Land Council	
Date: 12/08/2026	

Reason for the Amendment

Re-classification of land use of Lot 75 to permit construction and operation of a 4-chair dialysis facility at the Warburton Community. To be operated conjointly with the adjoining health centre.

Re-classification of land use of Lot 410 to permit short stay use of dwellings and workers accommodation that has already been established at Lot 410.

Land identification		Amendment description
1.	SL- Lot 75	Land use change from residential to community.
2.	SL-Lot 410	Land use change from industrial to commercial.

Endorsements:

Ngaanyatjarra Council (Aboriginal Corporation)	
please sign and print name	**Date:**
Warburton Community Incorporated	
please sign and print name	**Date:**
Shire of Ngaanyatjarraku	
please sign and print name	**Date:**
Western Australian Planning Commission	
please sign and print name	**Date:**

Other Information:

This Layout Plan does not constitute development approval

It is the responsibility of the developer to ensure that all relevant consents, approvals, licences and clearances are in place prior to commencing physical works on site. Organisations responsible for such matters may include landowner, local government, incorporate community council, native title representative body, Department of Environmental Regulation, Aboriginal Cultural Materials Committee, Environmental Protection Authority and Department of Water.

Attachment 10.7 Review of Policy 1.4 Legal Representation and Costs Indemnificaton

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Council Policy

Policy 1.4 – Legal Representation – Costs Indemnification

Table of Contents

Council Policy 1.4 – Legal Representation – Costs Indemnification

Policy Objective

This policy is designed to protect the interests of Council members ("members") and employees (including past members and former employees) where they become involved in civil legal proceedings because of their official functions. In most situations the Shire of Ngaanyatjarraku ("Shire") may assist the individual in meeting reasonable expenses and any liabilities incurred in relation to those proceedings.

In each case it will be necessary to determine whether assistance with legal costs and other liabilities is justified for the good government of the district. This policy applies in that respect.

Definitions

Term	Meaning
Financial assistance	Payment or reimbursement of approved legal fees, representation costs, court costs, settlements, judgments or directly related liabilities.
Good faith	Acting honestly, reasonably and without an improper purpose in performing official duties.
Legal proceedings	Civil proceedings, administrative review proceedings, statutory inquiries, tribunals, commissions or investigations for which legal representation may reasonably be required.
Public interest	The benefit to the effective administration, governance or operations of the Shire and the proper exercise of local government functions.

Policy Statement

The Shire may provide financial assistance for legal representation and associated costs where Council is satisfied that:

- the matter arises directly from the lawful performance of official duties;

- the applicant acted honestly, reasonably and in good faith;
- the applicant did not act unlawfully, dishonestly, fraudulently, corruptly, against the interests of the Shire or otherwise in bad faith;
- the assistance is in the public interest and supports effective local government administration;
- available insurance cover has been considered; and
- the expenditure is an appropriate use of public resources.

Financial assistance under this policy is discretionary. This policy does not create an entitlement to legal representation, indemnification or reimbursement.

Legal services will ordinarily be provided by the Shire's solicitors. Where this is impractical, or a conflict of interest exists, another legal practitioner approved by the Shire may be engaged.

Council may obtain independent legal advice regarding the merits, risks, likely costs and public interest considerations associated with any application before determining whether assistance will be provided."

Assistance That May Be Considered

1. Proceedings Initiated by an Applicant

Council may consider assistance for proceedings against a third party where the action is reasonably necessary to enable the applicant to perform, or protect the lawful performance of, official functions. This does not include proceedings against the Shire or another elected member or employee.

2. Proceedings Taken Against an Applicant

Council may consider assistance for civil proceedings arising from a decision, action or conduct undertaken by the applicant in the performance of official duties, including civil claims, judicial or administrative review proceedings and the defence of defamation proceedings.

3. Statutory Inquiries and Investigations

Council may consider assistance for representation before a statutory inquiry, commission, tribunal or investigation where representation is justified in the circumstances.

Matters Excluded from Assistance

Unless Council determines otherwise after receiving independent legal advice, assistance will not be provided for:

- criminal proceedings or regulatory prosecutions;
- conduct involving fraud, corruption, serious misconduct, dishonesty or deliberate unlawful conduct;
- proceedings against the Shire or another elected member or employee;
- private disputes unrelated to official duties;
- election campaigns, election disputes or political activities;
- fines, penalties or infringement notices; or
- defamation proceedings initiated to obtain damages or compensation for personal reputational harm.

A person may obtain independent legal representation at their own expense.

Assessment Criteria

In assessing an application, Council will consider:

- whether the matter arose from the performance of official duties;
- whether the applicant acted honestly, reasonably, lawfully and in good faith;
- compliance with relevant legislation, Shire policies and lawful directions;
- the legal merits and circumstances of the matter;
- the likely cost and financial exposure to the Shire;

- governance and reputational implications;
- the availability and terms of insurance cover;
- the public interest; and
- any legal advice obtained by the Shire.

Council may approve assistance subject to conditions, including a financial limit, reporting requirements, the use of an approved legal practitioner and repayment obligations.

Insurance

Before Shire funds are committed, the Chief Executive Officer must notify LGIS or any other relevant insurer and determine whether professional indemnity or other insurance cover may respond. Available insurance cover will ordinarily be used before financial assistance is provided from Shire funds.

Management Procedures

1. Applications for Financial Assistance

- Applications must be made in writing as soon as practicable and, where possible, before legal costs are incurred.
- The application must provide full details of the circumstances, the legal services required, all relevant documents and any actual, potential or perceived conflict of interest.
- An applicant must not make admissions, respond to the other party or incur legal costs on behalf of the Shire unless authorised or advised by the Shire or its insurer.
- The application must be accompanied by an assessment and recommendation prepared by or on behalf of the Chief Executive Officer.
- Where the application concerns the Chief Executive Officer, the Shire President will arrange the assessment and recommendation.
- Except for urgent assistance lawfully approved under delegated authority, decisions on financial assistance are to be made by Council.

2. Conflicts of Interest

Any person with an interest in an application must comply with the applicable disclosure and participation requirements of the Local Government Act 1995. An elected member who is the applicant must disclose the interest, leave the meeting during consideration of the matter and not participate in discussion or voting, subject to any applicable statutory provision or approval.

3. Urgent Legal Assistance

Where urgent legal services are required before Council can consider an application, the Chief Executive Officer may approve expenditure only within a current written delegation made under section 5.42 of the Local Government Act 1995 and subject to section 5.43. Any exercise of the delegation must be reported to the next Ordinary Council Meeting.

Where the Chief Executive Officer seeks urgent assistance, Council will determine the application. If necessary, the matter may be dealt with under Council Policy 1.5 - Approvals at Short Notice.

4. Repayment and Recovery of Assistance

The Shire may withdraw assistance and require repayment of all or part of the amount paid where:

- costs, damages, compensation or reimbursement are recovered from another party;
- an insurer subsequently accepts or pays the claim;
- information supplied by the applicant is false, misleading, incomplete or material information was withheld;
- the applicant is found to have acted unlawfully, dishonestly, fraudulently, corruptly, against the interests of the Shire or otherwise in bad faith; or
- Council determines, after receiving legal advice, that assistance should be withdrawn.

Any amount recovered by the applicant for legal costs must first be applied to repay money provided by the Shire. The Shire may recover unpaid amounts through any lawful means available.

Legislative Reference

- Local Government Act 1995, including Part 5 Division 6 and sections 5.42 and 5.43
- Applicable insurance arrangements, including LGIS cover
- Council Policy 1.5 - Approvals at Short Notice
- CEO Procedure No. 7 - Legal Representation

Policy History

Amendments to this Policy

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

History

Policy reviewed: 24 June 2020

Policy reviewed: 28 June 2023

Policy reviewed: 26 August 2026

Previous Policy

Policy adopted: unknown

Policy No. 2.2

Attachment 11.1 Action Report – Operational Services

Status	Subject	Action Taken
Ongoing	Compliance	**Completed** **Action:**
Ongoing	Fleet and Vehicle Management	**Vehicles Serviced:** • 1HTZ233 Ford Ranger repairs • 1IPZ919 Toyota Landcruiser repairs **Action:** Fleet utilisation being monitored and recorded to ensure all vehicles are serviced within manufactures recommended service intervals.
Ongoing	General Duties	**General Duties** Electrical meter readings • Installed new toolbox on BMO vehicle • Admin duties
Ongoing	Property Maintenance	**General Building Maintenance** Lot 255B: • Cut keys for new tenant Early Learning Centre: • Replaced light globe • Water lawn • Spray weeds CRC Offices • Identified water leak • CRC 13 – Repaired screen door Lot 104B • Fixed the gate • Inspected for insurance quote • Installed deadlock on back gate Lot 104A • Inspected for insurance quote

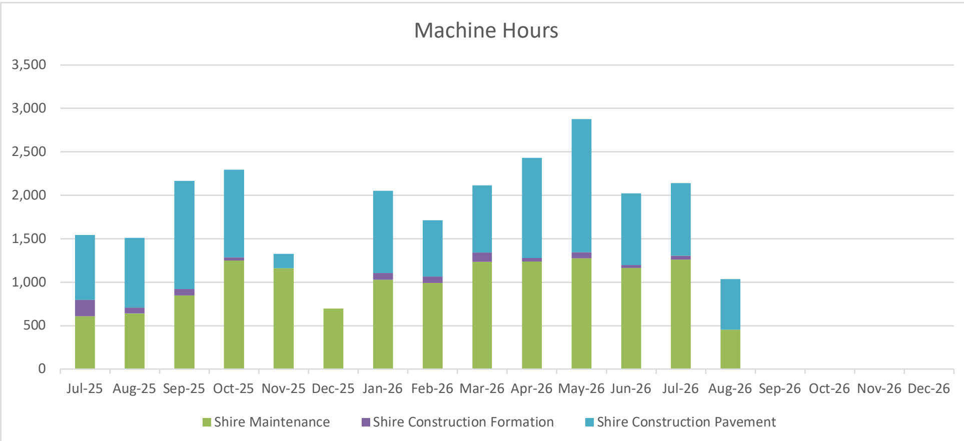
		Lot 117A Blackstone • Yard maintenance • Removed wardrobe Lot 11B Warrakuna • Painted living room • Replaced light globe Lot 152 • Yard maintenance • Installed cameras Lot 154 • Yard maintenance • Inspected for request for replacement of windows and install of security lighting Lot 158 • Painting of inside of property • Yard maintenance • Repaired laundry screen door • Replaced fence sheeting • Removal of furniture Lot 367 • Replaced fencing sheeting Lot 97 • Installed mini orb on eves Lot 98 • Repaired fencing Swimming Pool • Removal of padlocks Shire Office • Yard Maintenance • Prime the render on the wall **Action: Operations team to continue to undertake yard and building maintenance as required.**

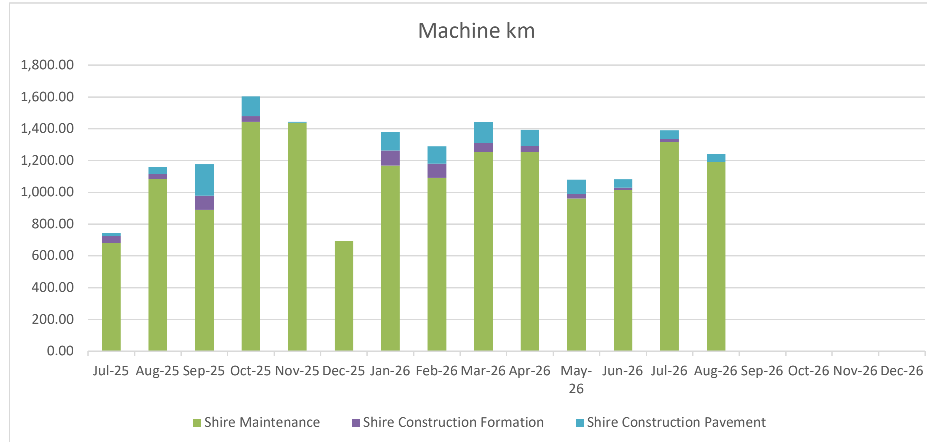
Ongoing	**Warburton Waste Management**	**Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.** • Delivered waste disposal bin to Lot 123 and Lot 197 **Action: Operations team to continue waste collection and disposal**

Shire of Ngaanyatjarraku

Road Maintenance & Construction Monthly Performance

Report Date: August 17 2026





		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
Shire Maintenance	Hours	608	643	850	1,250	1,162	695	1,027	993	1,236	1,238	1,276	1,165	1,260	454	0	0	0	0	**13,857**
	Kilometres	680.00	1,083.72	890.00	1,444.67	1,437.40	695.65	1,169.00	1,092.50	1,253.36	1,253.00	960.00	1,014.26	1,318.80	1,191.50	0.00	0.00	0.00	0.00	**15,484**
Shire Construction Formation	Hours	187	68	70	38	0	0	77	73	106	43	70	33	44	0	0	0	0	0	**809**
	Kilometres	45.70	32.72	88.00	35.00	0.00	0.00	95.33	87.20	55.60	37.80	28.00	16.00	16.80	0.00	0.00	0.00	0.00	0.00	**538**
Shire Construction Pavement	Hours	748	802	1,247	1,006	165	0	946	649	774	1,152	1,531	825	836	583	0	0	0	0	**11,264**
	Kilometres	17.70	43.84	198.00	124.00	6.00	0.00	116.53	109.00	134.30	101.80	92.00	52.00	55.10	49.60	0.00	0.00	0.00	0.00	**1,100**
Total Hours		**1,543**	**1,513**	**2,167**	**2,294**	**1,327**	**695**	**2,050**	**1,715**	**2,116**	**2,433**	**2,877**	**2,023**	**2,140**	**1,037**	**0**	**0**	**0**	**0**	**25,930**
Total km		**743.40**	**1,160.28**	**1,176.00**	**1,603.67**	**1,443.40**	**695.65**	**1,380.86**	**1,288.70**	**1,443.26**	**1,392.60**	**1,080.00**	**1,082.26**	**1,390.70**	**1,241.10**	**0.00**	**0.00**	**0.00**	**0.00**	**17,121.88**

Attachment 12.1 – Monthly Payment Listing – July 2026

Posting Date	Document No.	Name	Description	Payments ($)
8/07/2026	PAY00002	Super Payment - PP1	Superannuation Contribution	5,063.70
8/07/2026	PAY00001	Super Payment - PP1	Superannuation Contribution	156.86
8/07/2026	EFT00001	WARAKURNA ROADHOUSE	Fuel for roads supervisor vehicle	244.94
8/07/2026	EFT00001	LANDGATE	Mining Tenements Chargeable - M2026/6	18.6
8/07/2026	EFT00001	NATS (Ngaanyatjarra Agency & Transpor t Services)	Cameras for Shire Property	1,610.61
8/07/2026	EFT00001	WELL DONE INTERNATIONAL PTY LTD	Telecoms - Monthly Service Fee June	1,369.17
8/07/2026	EFT00001	MCLEODS LAWYERS PTY LTD	Legal advice re removal of rental from fees and charges	1,658.80
8/07/2026	EFT00001	UHY HAINES NORTON	UHY Accounting Support for June 2026	8,054.75
8/07/2026	EFT00001	BREAKAWAY C-/ KEY FACTORS	Roadworks for Week-ending 30/06/2026	218,499.40
8/07/2026	EFT00001	NGAANYATJARRA Services (NG Essentia l Services & Flights)	Flights for the month of June 2026	11,550.00
8/07/2026	EFT00001	CORE BUSINESS AUSTRALIA	Roads Technical Support - Sept to June 2026	1,452.00
13/07/2026	EFT00002	Institute of Public Works Engineering Au stralia (IPWEA)	IPWEA Membership	737
13/07/2026	EFT00002	LOCAL HEALTH AUTHORITIES ANALYTI CAL COMMITTEE (LHAAC)	LHAAC Sampling Scheme annual fee	541.76
13/07/2026	EFT00002	GOLDFIELDS VOLUNTARY REGIONAL O RG OF COUNCIL	Outback Highway Development Council - FY27 membership	38,500.00
13/07/2026	EFT00002	Open Systems Technology Pty Ltd (OST) - Council First	ERP Implementation fees - Apr/May 2026	45,496.00
13/07/2026	EFT00002	Mirlirrtjarra Arts	Ceramic Bowls for resale in Warta Shop	760

13/07/2026	EFT00002	BREAKAWAY C-/ KEY FACTORS	Roadworks W/E 07/07/2026	210,327.79
13/07/2026	EFT00002	Local Government Professionals Australia WA (LGPRO)	LG Professionals - FY27 Membership	660
13/07/2026	EFT00002	thinkproject Australia Pty Ltd	Thinkproject Digita Asset Register - License Support and Maintenance - 01 July 2026 to 30 June 2027	9,634.55
13/07/2026	EFT00002	Ingot Hotel	Staff accommodation	170
13/07/2026	EFT00002	Bob Waddell & Associates Pty Ltd	Rates Modelling, recs, queries - W/E 05/07/2026	440
13/07/2026	EFT00002	NGAANYATJARRA Services (NG Essential Services & Flights)	Electricity for May and June 2026	3,455.71
13/07/2026	EFT00002	Focus Networks	IT Subscription and support - July	3,968.80
13/07/2026	EFT00002	OUTBACK HIGHWAY DEVELOPMENT C OUNCIL INC.	Outback Highway Development Council - 2026-27 membership	33,000.00
16/07/2026	PAY00004	Super PP2	Superannuation Contribution	5,531.29
16/07/2026	PAY00003	Super PP2	Superannuation Contribution	164.71
20/07/2026	EFT00003	Outback Tilt Tray & Recovery Services	Recovery of rubbish truck from near Cosmo to Lavert on (185km)	895.4
20/07/2026	EFT00003	S&E Automotives Pty Ltd	EHO Services - Evie Molson - on site 25 to 29 May	4,897.20
20/07/2026	EFT00003	NGAANYATJARRA CONSTRUCTION & M ANAGEMENT SERVICES (NCAMS)	Plumbing work at 104B Warburton (rental property)	2,150.50
20/07/2026	EFT00003	Open Systems Technology Pty Ltd (OST) - Council First	Microsoft Azure - June 2026	89.82
20/07/2026	EFT00003	Accredit Building Surveying & Constructi on Services Pty Ltd	Building application - Lot 17 Piralungka Street	440
20/07/2026	EFT00003	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 14/06/2026	215,670.77
20/07/2026	EFT00003	Department of Local Government, Indus try Regulation and Safety	Payment of June 2026 BSL	3,141.20
20/07/2026	EFT00003	Market Creations Agency	Annual CouncilConnect Subscription - FY27	14,322.00

22/07/2026	PAY00007	Navman Wireless Australia Pty Ltd	SattComm Subscription Service Fee	642.95
28/07/2026	EFT00004	NATS (Ngaanyatjarra Agency & Transport Services)	Security Door Lock Pin Cylinder - Staff House	1,008.81
28/07/2026	EFT00004	Goldfields Truck Power	Service and repair on Rubbish Truck (Replaced hinges and locks)	3,958.13
28/07/2026	EFT00004	Open Systems Technology Pty Ltd (OST) - Council First	CouncilFirst Subscription - August 2026	4,844.17
28/07/2026	EFT00004	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	WALGA Subscriptions - FY27 - Association, Employee relations, Tax, procurement, Governance	24,425.96
28/07/2026	EFT00004	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/e 21/07/2026	98,870.30
28/07/2026	EFT00004	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/e 21/07/2026	3,457.21
28/07/2026	EFT00004	Bob Waddell & Associates Pty Ltd	Rates Modelling, recs, queries	748
29/07/2026	EFT00006	DAMIAN MCLEAN	President OCM Fee - 29/07/2026	550
29/07/2026	EFT00006	Preston Neil Thomas (SNR)	July 2026 OCM	270
29/07/2026	EFT00006	DEBRA FRAZER	July 2026 OCM	270
29/07/2026	EFT00006	JOYLENE FRAZER	July 2026 OCM	270
30/07/2026	PAY00009	Super PP3	Superannuation Contribution	5,550.19
30/07/2026	PAY00009	Super PP3	Superannuation Contribution	164.71
30/07/2026	PAY00011	Telstra Limited	Telstra Charges July 2026 - Account 700000039623	95.99
30/07/2026	PAY00010	DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)	Fleet Registration renewal - 01/08/2026 to 31/07/2027 (with GST)	2,472.85
				992,272.60

Attach 12.2

Shire of Ngaanyatjarraku

FINANCIAL REPORT
for the period from 01/07/25 to 30/06/26

Shire of Ngaanyatjarraku

Financial Report
for the period from 01/07/25 to 30/06/26

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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 30/06/26

	Note	01/07/25 to 30/06/26 YTD Actual $	01/07/25 to 30/06/26 YTD Budget $	01/07/25 to 30/06/26 Adopted FY Budget $	01/07/25 to 30/06/26 Forecast $	YTD Actual vs. YTD Budget Variance %
Revenue						
Rates	14	514,582	529,949	529,949	529,949	(3)%
Grants, subsidies and contributions		13,322,864	10,903,495	10,903,495	10,903,495	22%
Fees and charges		466,376	383,082	383,082	383,082	22%
Interest revenue		820,519	689,250	689,250	689,250	19%
Other revenue		262,615	224,898	224,898	224,898	17%
		15,386,956	12,730,674	12,730,674	12,730,674	21%
Expenses						
Employee costs		(1,550,887)	(2,019,948)	(2,019,948)	(2,019,948)	(23)%
Materials and contracts		(4,981,919)	(5,297,618)	(5,297,618)	(5,297,618)	(6)%
Utility charges		(14,366)	(32,200)	(32,200)	(32,200)	(55)%
Depreciation	7	(8,229,961)	(7,780,200)	(7,780,200)	(7,780,200)	6%
Insurance		(163,609)	(164,000)	(164,000)	(164,000)	0%
Other expenditure		(69,512)	(389,630)	(389,630)	(389,630)	(82)%
		(15,010,254)	(15,683,596)	(15,683,596)	(15,683,596)	(4)%
Operating result from continuing operations		376,702	(2,952,922)	(2,952,922)	(2,952,922)	(113)%
Capital grants, subsidies and contributions		1,923,244	1,923,244	1,923,244	1,923,244	0%
Profit on asset disposals		–	–	–	–	∞
Loss on asset disposals		(52,691)	152,000	152,000	152,000	135%
		1,870,553	2,075,244	2,075,244	2,075,244	(10)%
Net result for the period	29a	2,247,255	(877,678)	(877,678)	(877,678)	(356)%
Other comprehensive income for the period						
Items that will not be reclassified subsequently to profit or loss						
Changes in asset revaluation surplus	11	–	–	–	–	∞
Total other comprehensive income for the period	19	–	–	–	–	∞
Total comprehensive income for the period		2,247,255	(877,678)	(877,678)	(877,678)	(356)%

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

Shire of Ngaanyatjarraku

Statement of financial position

for the period from 01/07/25 to 30/06/26

	Note	01/07/25 to 30/06/26 YTD Actual $	01/07/25 to 30/06/26 YTD Budget $	01/07/25 to 30/06/26 Adopted FY Budget $	01/07/25 to 30/06/26 Forecast $	YTD Actual vs. YTD Budget Variance %
Assets						
Current assets						
Cash and cash equivalents	2	23,164,320	8,197,453	8,197,453	8,197,453	(183)%
Trade and other receivables	3	761,494	446,838	446,838	446,838	(70)%
Other financial assets		–	168,523	168,523	168,523	100%
Inventories	4	11,004	148,130	148,130	148,130	93%
Total current assets		23,936,818	8,960,944	8,960,944	8,960,944	167%
Non-current assets						
Trade and other receivables	3	–	41,585	41,585	41,585	100%
Other financial assets		77,589	–	–	–	∞
Property, plant and equipment	5	12,401,184	12,807,890	12,807,890	12,807,890	3%
Infrastructure	6	167,970,007	163,118,385	163,118,385	163,118,385	(3)%
Intangible assets	8	76,258	–	–	–	∞
Total non-current assets		180,525,038	175,967,860	175,967,860	175,967,860	3%
Total assets		204,461,856	184,928,804	184,928,804	184,928,804	11%
Liabilities						
Current liabilities						
Trade and other payables	9	612,785	2,167,738	2,167,738	2,167,738	72%
Employee related provisions		135,583	115,550	115,550	115,550	(17)%
Total current liabilities		748,368	2,283,288	2,283,288	2,283,288	(67)%
Non-current liabilities						
Employee related provisions		34,158	8,687	8,687	8,687	(293)%
Total non-current liabilities		34,158	8,687	8,687	8,687	293%
Total liabilities		782,526	2,291,975	2,291,975	2,291,975	66%
Net assets		203,679,330	182,636,829	182,636,829	182,636,829	12%
Equity						
Retained surplus		74,395,260	53,352,759	53,352,759	53,352,759	(39)%
Reserve accounts	15	8,293,678	8,293,678	8,293,678	8,293,678	0%
Revaluation surplus	11	120,990,392	120,990,392	120,990,392	120,990,392	0%
Total equity		203,679,330	182,636,829	182,636,829	182,636,829	12%

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

Shire of Ngaanyatjarraku

Statement of changes in equity
for the period from 01/07/25 to 30/06/26

	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		2,247,255	–	–	2,247,255
Total comprehensive income for the period		2,247,255	–	–	2,247,255
Transfers from reserve accounts	15	–	–	–	–
Transfers to reserve accounts	15	–	–	–	–
Balance as at 30 June 2026		74,395,260	8,293,678	120,990,392	203,679,330

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

Shire of Ngaanyatjarraku

Statement of cash flows

for the period from 01/07/25 to 30/06/26

	Note	01/07/25 to 30/06/26 YTD Actual $	01/07/25 to 30/06/26 YTD Budget $	01/07/25 to 30/06/26 Adopted FY Budget $	01/07/25 to 30/06/26 Forecast $	YTD Actual vs. YTD Budget % Variance %
Cash flows from operating activities						
Receipts						
Rates		519,709	529,948	529,948	529,948	(2)%
Grants, subsidies and contributions		13,105,812	10,903,495	10,903,495	10,903,495	17%
Fees and charges		466,376	383,083	383,083	383,083	18%
Interest revenue		697,582	689,250	689,250	689,250	1%
Goods and services tax received		(86,764)	605,602	605,602	605,602	798%
Other revenue		254,002	224,898	224,898	224,898	11%
Total receipts		14,956,717	13,336,276	13,336,276	13,336,276	11%
Payments						
Employee costs		(1,468,703)	(2,019,948)	(2,019,948)	(2,019,948)	(38)%
Materials and contracts		(4,861,769)	(5,297,618)	(5,297,618)	(5,297,618)	(9)%
Utility charges		(14,366)	(32,200)	(32,200)	(32,200)	(124)%
Finance costs		–	(164,000)	(164,000)	(164,000)	∞
Insurance paid		(163,609)	–	–	–	100%
Goods and services tax paid		–	(605,602)	(605,602)	(605,602)	∞
Other expenditure		41,820	(389,630)	(389,630)	(389,630)	1,032%
Total payments		(6,466,627)	(8,508,998)	(8,508,998)	(8,508,998)	(32)%
Net cash provided by operating activities		8,490,090	4,827,278	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	(507,612)	(367,500)	(367,500)	(367,500)	28%
Payments for construction of infrastructure	6a	(3,244,467)	(2,456,117)	(2,456,117)	(2,456,117)	24%
Payments for intangible assets	8	(76,258)	–	–	–	100%
Receipts						
Proceeds from capital grants, subsidies and contributions		1,923,244	1,923,244	1,923,244	1,923,244	0%
Proceeds from financial assets at amortised cost		–	–	–	–	∞
Proceeds from sale of property, plant & equipment		92,068	152,000	152,000	152,000	(65)%
Net cash (used in) investing activities		(1,850,804)	(748,373)	(748,373)	(748,373)	60%
Net increase /(decrease) in cash held		6,639,286	4,078,905	4,078,905	4,078,905	39%
Cash at beginning of year		16,525,034	–	–	–	100%
Cash and cash equivalents at the end of the year	2	23,164,320	4,078,905	4,078,905	4,078,905	82%

continued on next page ...

Statement of cash flows (continued)
for the period from 01/07/25 to 30/06/26

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

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

Shire of Ngaanyatjarraku

Statement of financial activity

for the period from 01/07/25 to 30/06/26

	Note	01/07/25 to 30/06/26 YTD Actual $	01/07/25 to 30/06/26 YTD Budget $	01/07/25 to 30/06/26 Adopted FY Budget $	01/07/25 to 30/06/26 Forecast $	YTD Actual vs. YTD Budget Variance %
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		13,322,864	10,100,610	10,100,610	10,100,610	(32)%
Fees and charges		466,376	187,083	187,083	187,083	(149)%
Interest revenue		820,519	415,250	415,250	415,250	(98)%
Other revenue		262,615	211,206	211,206	211,206	(24)%
Profit on asset disposals		–	–	–	–	∞
		15,386,956	11,444,098	11,444,098	11,444,098	34%
Expenditure from operating activities						
Employee costs		(1,550,887)	(2,086,948)	(2,086,948)	(2,086,948)	(26)%
Materials and contracts		(4,981,919)	(5,483,692)	(5,483,692)	(5,483,692)	(9)%
Utility charges		(14,366)	(32,200)	(32,200)	(32,200)	(55)%
Depreciation		(8,229,961)	(7,780,200)	(7,780,200)	(7,780,200)	6%
Insurance		(163,609)	(155,500)	(155,500)	(155,500)	5%
Other expenditure		(69,512)	(384,630)	(384,630)	(384,630)	(82)%
Loss on asset disposals		(52,691)	–	–	–	∞
		(15,062,945)	(15,923,170)	(15,923,170)	(15,923,170)	(5)%
Non-cash amounts excluded from operating activities		8,256,337	(7,780,200)	(7,780,200)	(7,780,200)	206%
Amount attributable to operating activities		8,580,348	(12,259,272)	(12,259,272)	(12,259,272)	170%
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions		1,923,244	(1,523,244)	(1,523,244)	(1,523,244)	226%
Proceeds from disposal of assets		92,068	–	–	–	∞
Other (enter details here...)		–	(120,000)	(120,000)	(120,000)	100%
		2,015,312	(1,643,244)	(1,643,244)	(1,643,244)	(223)%
Outflows from investing activities						
Acquisition of property, plant and equipment	5a	(507,612)	(1,979,928)	(1,979,928)	(1,979,928)	74%
Acquisition of infrastructure	6a	(3,244,467)	(1,958,572)	(1,958,572)	(1,958,572)	(66)%
Payments for intangible assets	8	(76,258)	–	–	–	∞
		(3,828,337)	(3,938,500)	(3,938,500)	(3,938,500)	(3)%
Amount attributable to investing activities		(1,813,025)	(5,581,744)	(5,581,744)	(5,581,744)	68%
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year		8,127,449	–	–	–	∞
Amount attributable to operating activities		8,580,348	–	–	–	∞
Amount attributable to investing activities		(1,813,025)	–	–	–	∞
Surplus/(deficit) after imposition of general rates		14,894,772	–	–	–	∞

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

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/06/26

Index of Notes to the financial report

Information required by legislation

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/06/26

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*

continued on next page ...

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/06/26

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 30/06/26

Note 2. Cash and cash equivalents

	Note	2025 Actual $	01/07/25 to 30/06/26 Actual $
Cash at bank and on hand		16,525,034	18,164,320
Total cash and cash equivalents	20a	16,525,034	23,164,320
Held as			
- Unrestricted cash and cash equivalents		8,231,356	14,870,642
- Restricted cash and cash equivalents	12a	8,293,678	8,293,678
Total		16,525,034	23,164,320

MATERIAL ACCOUNTING POLICIES

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

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

Restricted financial assets
Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions.
Restrictions are specified in an agreement, contract or legislation.

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/06/26

Note 3. Trade and other receivables

	2025 Actual $	01/07/25 to 30/06/26 Actual $
Current		
Rates and statutory receivables	13,728	4,525
Trade receivables	291,182	508,234
Other receivables	–	8,613
GST receivable	30,421	117,185
Interest	–	122,937
	335,331	761,494

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade and other receivables

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

Other Receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/06/26

Note 4. Inventories

	2025 Actual $	01/07/25 to 30/06/26 Actual $
Current		
Fuel and materials	7,673	11,004
Total current inventories	7,673	11,004
Balance at beginning of year	13,659	7,673
Inventories expensed during the year	(5,986)	–

MATERIAL ACCOUNTING POLICIES

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/06/26

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: Plant and equipment	Total property, plant and equipment	Assets not subject to operating lease - Buildings non-specialised Budget	Plant and equipment - Furniture and equipment Budget	Plant and equipment - Plant and equipment Budget
		$	$	$	$	$	$	$	$
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		–	–	90,677	303,885	394,562	–	–	–
Disposals		–	–	(2,719)	(33,757)	(36,476)	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–	–	–	–
Depreciation	7	(251,834)	(251,834)	(12,614)	(117,473)	(381,921)	–	–	–
Other Movements		–	–	–	–	–	–	–	–
Balance at 30 June 2026		11,584,364	11,584,364	117,298	699,522	12,401,184	–	–	–
Comprises:									
Gross balance amount at 30 June 2026		12,591,698	12,591,698	207,456	1,008,609	13,807,763	–	–	–
Accumulated depreciation at 30 June 2026		(1,007,334)	(1,007,334)	(90,158)	(309,087)	(1,406,579)	–	–	–
Other Movement		–	–	–	–	–	–	–	–
Balance at 30 June 2026	8b	11,584,364	11,584,364	117,298	699,522	12,401,184	–	–	–

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Notes to and forming part of the financial report

for the period from 01/07/25 to 30/06/26

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

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/06/26

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.

Other Infrastructure $	Work in progress $	Total infrastructure $	Infrastructure roads Budget $	Other infrastructure - recreation Budget $	Other Infrastructure Budget $	Work in progress Budget $
309,908	7,957,656	176,442,826	–	–	–	–
–	64,780	3,490,093	–	–	–	–
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	–	–	–	–	–
(18,496)	–	(7,392,722)	–	–	–	–
28,616	(7,957,656)	28,616	–	–	–	–
320,028	64,780	172,568,813	–	–	–	–
401,580	64,780	247,858,282	–	–	–	–
(81,552)	–	(75,289,469)	–	–	–	–
320,028	64,780	172,568,813	–	–	–	–
320,028	64,780	172,568,813	–	–	–	–
–	3,314,014	3,314,014	–	–	–	–
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	–	–	–	–	–
(18,495)	–	(7,848,040)	–	–	–	–
–	(64,780)	(64,780)	–	–	–	–
301,533	3,314,014	167,970,007	–	–	–	–
419,962	3,314,014	251,125,898	–	–	–	–
(118,429)	–	(83,155,891)	–	–	–	–

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Notes to and forming part of the financial report

for the period from 01/07/25 to 30/06/26

Note 6. Infrastructure (continued)

Other Infrastructure $	Work in progress $	Total infrastructure $	Infrastructure roads Budget $	Other infrastructure - recreation Budget $	Other Infrastructure Budget $	Work in progress Budget $
301,533	3,314,014	167,970,007	–	–	–	–

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

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/06/26

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

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

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/06/26

Note 7. Fixed assets

	Note	2025 Actual $	01/07/25 to 30/06/26 Actual $
Depreciation			
Buildings - non-specialised	5a	251,834	251,834
Furniture and equipment	5a	9,279	12,614
Plant and equipment	5a	97,443	122,240
Infrastructure - roads	6a	7,361,574	7,816,893
Infrastructure - other	6a	18,496	13,728
Infrastructure - Recreation		12,652	12,652
Total depreciation		7,751,278	8,229,961

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

continued on next page ...

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/06/26

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

continued on next page ...

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/06/26

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 30/06/26

Note 8. Intangible assets

Intangible assets are as follows:

	2025 Actual $	01/07/25 to 30/06/26 Actual $
Software		
Non-current		
Computer software development	–	76,258
Total software – net book value	–	76,258

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 30/06/26

Note 9. Trade and other payables

	2025 Actual $	01/07/25 to 30/06/26 Actual $
Current		
Trade creditors	120,609	244,090
Prepaid rates	6,290	2,214
Accrued payroll liabilities	28,654	47,799
Statutory liabilities	–	32,614
Accrued Expenses	48,803	127,815
Other payables	158,547	158,253
Total current trade and other payables	362,903	612,785

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.

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/06/26

Note 10. Other liabilities

Reconciliation of changes in contract liabilities

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

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.

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/06/26

Note 11. Revaluation surplus

	01/07/25 to 30/06/26 Opening Balance $	01/07/25 to 30/06/26 Revaluation Increment $	01/07/25 to 30/06/26 Revaluation (Decrement) $	Total Movement on Revaluation $	01/07/25 to 30/06/26 Closing Balance $	2025 Opening Balance $	2025 Revaluation Increment $	2025 Revaluation (Decrement) $	Total Movement on Revaluation $	2025 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

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/06/26

Note 12. Restrictions over financial assets

	Note	01/07/25 to 30/06/26 Actual $	01/07/25 to 30/06/26 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
		8,293,678	–	8,293,678
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	15	8,293,678	–	8,293,678
Total restricted financial assets		8,293,678	–	8,293,678

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/06/26

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/06/26

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) Valuation techniques
The City 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 City 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 City 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.

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

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

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

in circumstances where there has been an impairment indication of a general decrease in asset values.

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

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/06/26

Note 14. Rating information

Rate type	2024/25 Actual Total revenue $	2024/25 Actual Total revenue Budget $	Basis of valuation	Rate in $	Number of properties	01/07/25 to 30/06/26 Actual Rateable value(*) $	01/07/25 to 30/06/26 Actual Rate revenue $	01/07/25 to 30/06/26 Actual Interim rates $	01/07/25 to 30/06/26 Actual Back rates $	01/07/25 to 30/06/26 Actual Total revenue $	01/07/25 to 30/06/26 Budget rate revenue $	01/07/25 to 30/06/26 Budget interim rate $	01/07/25 to 30/06/26 Budget back rate $	01/07/25 to 30/06/26 Budget total revenue $
(a) General Rates														
Rate Description														
Mining Tenaments	481,218	–	Unimproved valuation	–	–	–	527,730	(13,148)	–	514,582	–	–	–	–
Total general rates	481,218	–			–	–	527,730	(13,148)	–	514,582	–	–	–	–
Minimum payment														
Mining Tenaments	7,909	–	Unimproved valuation	–	–	–	–	–	–	–	–	–	–	–
Total minimum payments	7,909	–			–	–	–	–	–	–	–	–	–	–
Total general rates and minimum payments	489,127	–			–	–	527,730	(13,148)	–	514,582	–	–	–	–
Total rates	489,127	–								514,582				–

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.

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/06/26

Note 15. Reserve accounts

	01/07/25 to 30/06/26 Opening Balance Actual $	01/07/25 to 30/06/26 Transfer to Actual $	01/07/25 to 30/06/26 Transfer (from) Actual $	01/07/25 to 30/06/26 Closing Balance Actual $	01/07/25 to 30/06/26 Opening Balance Budget $	01/07/25 to 30/06/26 Transfer to Budget $	01/07/25 to 30/06/26 Transfer (from) Budget $	01/07/25 to 30/06/26 Closing Balance Budget $	2025 Opening Balance Actual $	2025 Transfer to Actual $	2025 Transfer (from) Actual $	2025 Closing Balance Actual $
Restricted by council												
(a) Employee Entitlement Reserve	333,206	–	–	333,206	–	–	–	–	333,206	–	–	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	–	–	6,990,740	–	–	–	–	6,990,740	–	–	6,990,740
(c) Cultural Centre Reserve	297,225	–	–	297,225	–	–	–	–	297,225	–	–	297,225
(d) Strategic Reserve	672,507	–	–	672,507	–	–	–	–	672,507	–	–	672,507
	8,293,678	–	–	8,293,678	–	–	–	–	8,293,678	–	–	8,293,678

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

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

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

Attch 12.3

Shire of Ngaanyatjarraku

FINANCIAL REPORT
for July 2026

Shire of Ngaanyatjarraku

Financial Report
for July 2026

Contents

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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

Shire of Ngaanyatjarraku

Statement of comprehensive income
for the period from 01/07/26 to 31/07/26

	Note	01/07/26 to 31/07/26 YTD Actual $	01/07/26 to 31/07/26 YTD Budget $	01/07/26 to 30/06/27 Adopted FY Budget $	YTD Actual vs. YTD Budget Variance %
Revenue					
Rates	14	–	–	569,948	∞
Grants, subsidies and contributions		5,385	319,283	11,483,051	(98)%
Fees and charges		102,930	106,833	467,645	(4)%
Interest revenue		92,431	78,667	944,000	17%
Other revenue		207	2,585	31,020	(92)%
		200,953	507,368	13,557,664	(60)%
Expenses					
Employee costs		(112,985)	(200,286)	(2,403,428)	(44)%
Materials and contracts		(374,691)	(497,964)	(5,975,565)	(25)%
Utility charges		–	–	(36,000)	∞
Depreciation	7	–	(686,522)	(8,238,260)	(100)%
Insurance		–	–	(192,028)	∞
Other expenditure		(1,360)	(3,835)	(61,755)	(65)%
		(489,036)	(1,388,606)	(16,907,036)	(65)%
Operating result from continuing operations		(288,083)	(881,238)	(3,349,371)	(67)%
Capital grants, subsidies and contributions		–	102,334	1,228,012	(100)%
Loss on asset disposals		–	–	–	∞
		–	102,334	1,258,012	(100)%
Net result for the period	29a	(288,083)	(778,904)	(2,091,359)	(63)%
Other comprehensive income for the period					
Items that will not be reclassified subsequently to profit or loss					
Changes in asset revaluation surplus	11	–	–	–	∞
Total other comprehensive income for the period	19	–	–	–	∞
Total comprehensive income for the period		(288,083)	(778,904)	(2,091,359)	(63)%

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

Statement of financial position

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

	Note	01/07/26 to 31/07/26 YTD Actual $	01/07/26 to 31/07/26 YTD Budget $	01/07/26 to 30/06/27 Adopted FY Budget $	YTD Actual vs. YTD Budget Variance %
Assets					
Current assets					
Cash and cash equivalents	2	22,594,857	23,164,320	23,164,320	2%
Trade and other receivables	3	493,439	761,494	761,494	35%
Inventories	4	11,004	11,004	11,004	0%
Total current assets		23,099,300	23,936,817	23,936,817	(3)%
Non-current assets					
Other financial assets		77,589	77,589	77,589	0%
Property, plant and equipment	5	12,401,184	12,401,184	12,401,184	0%
Infrastructure	6	168,206,299	167,970,007	167,970,007	0%
Intangible assets	8	76,258	76,258	76,258	0%
Total non-current assets		180,761,330	180,525,038	180,525,038	0%
Total assets		203,860,630	204,461,855	204,461,855	0%
Liabilities					
Current liabilities					
Trade and other payables	9	299,642	612,785	612,785	51%
Employee related provisions		135,583	135,583	135,583	0%
Total current liabilities		435,225	748,367	748,367	(42)%
Non-current liabilities					
Employee related provisions		34,158	34,158	34,158	0%
Total non-current liabilities		34,158	34,158	34,158	0%
Total liabilities		469,383	782,525	782,525	40%
Net assets		203,391,247	203,679,330	203,679,330	0%
Equity					
Retained surplus		74,107,177	74,395,260	74,395,260	0%
Reserve accounts	15	8,293,678	8,293,678	8,293,678	0%
Revaluation surplus	11	120,990,392	120,990,392	120,990,392	0%
Total equity		203,391,247	203,679,330	203,679,330	0%

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

Statement of changes in equity

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

	Note	Retained surplus $	Reserve accounts $	Revaluation surplus $	Total Equity $
Balance as at 1 July 2025		72,148,005	8,293,678	120,990,392	201,432,075
Restated balance as at 1 July		72,148,005	8,293,678	120,990,392	201,432,075
Comprehensive income for the period					
Net result for the period		2,247,255	–	–	2,247,255
Total comprehensive income for the period		2,247,255	–	–	2,247,255
Transfers from reserve accounts	15	–	–	–	–
Transfers to reserve accounts	15	–	–	–	–
Balance as at 30 June 2026		74,395,260	8,293,678	120,990,392	203,679,330
Balance as at 1 July 2026		74,395,260	8,293,678	120,990,392	203,679,330
Comprehensive income for the period					
Net result for the period		(288,083)	–	–	(288,083)
Total comprehensive income for the period		(288,083)	–	–	(288,083)
Transfers from reserve accounts	15	–	–	–	–
Transfers to reserve accounts	15	–	–	–	–
Balance as at 30 June 2027		74,107,177	8,293,678	120,990,392	203,391,247

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

Statement of cash flows

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

	Note	01/07/26 to 31/07/26 YTD Actual $	01/07/26 to 31/07/26 YTD Budget $	01/07/26 to 30/06/27 Adopted FY Budget $	YTD Actual vs. YTD Budget % Variance %
Cash flows from operating activities					
Receipts					
Rates		(66,545)	–	569,948	100%
Grants, subsidies and contributions		509,094	319,283	11,483,051	37%
Fees and charges		102,930	106,833	467,645	(4)%
Interest revenue		215,368	78,667	944,000	63%
Goods and services tax received		(300,659)	52,210	626,525	117%
Other revenue		8,820	2,585	31,020	71%
Total receipts		469,008	559,578	14,122,189	(19)%
Payments					
Employee costs		(160,784)	(200,286)	(2,403,428)	(25)%
Materials and contracts		(619,149)	(497,964)	(5,975,565)	20%
Utility charges		–	–	(36,000)	∞
Insurance paid		–	–	(192,028)	∞
Goods and services tax paid		–	(52,210)	(626,525)	∞
Other expenditure		(22,246)	(3,835)	(61,755)	83%
Total payments		(802,179)	(754,295)	(9,295,301)	6%
Net cash provided by operating activities		(333,171)	(194,717)	4,826,889	42%
Cash flows from investing activities					
Payments					
Payments for financial assets at amortised cost		–	–	–	∞
Payments for purchase of property, plant & equipment	5a	–	(22,917)	(275,000)	∞
Payments for construction of infrastructure	6a	(236,292)	(270,000)	(3,240,000)	(14)%
Payments for intangible assets	8	–	–	–	∞
Receipts					
Proceeds from capital grants, subsidies and contributions		–	102,334	1,228,012	∞
Proceeds from financial assets at amortised cost		–	–	–	∞
Proceeds from sale of property, plant & equipment		–	–	62,000	∞
Net cash (used in) investing activities		(236,292)	(190,582)	(2,224,988)	19%
Net increase /(decrease) in cash held		(569,463)	(385,299)	2,601,901	32%
Cash at beginning of year		23,164,320	23,164,320	23,164,320	0%
Cash and cash equivalents at the end of the year	2	22,594,857	22,779,021	25,766,221	(1)%

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

Shire of Ngaanyatjarraku

Statement of financial activity

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

	Note	01/07/26 to 31/07/26 YTD Actual $	01/07/26 to 31/07/26 YTD Budget $	01/07/26 to 30/06/27 Adopted FY Budget $	YTD Actual vs. YTD Budget Variance %
OPERATING ACTIVITIES					
Revenue from operating activities					
General rates	14	–	–	568,418	∞
Grants, subsidies and contributions		5,385	319,283	11,483,051	98%
Fees and charges		102,930	106,833	467,645	4%
Interest revenue		92,431	78,667	944,000	(17)%
Other revenue		207	2,585	31,020	92%
		200,953	507,368	13,525,664	(60)%
Expenditure from operating activities					
Employee costs		(112,985)	(200,286)	(2,403,428)	(44)%
Materials and contracts		(374,691)	(497,964)	(5,975,565)	(25)%
Utility charges		–	–	(36,000)	∞
Depreciation		–	(686,522)	(8,238,260)	(100)%
Insurance		–	–	(192,028)	∞
Other expenditure		(1,360)	(3,835)	(61,755)	(65)%
Loss on asset disposals		–	–	–	∞
		(489,036)	(1,388,606)	(16,907,036)	(65)%
Non-cash amounts excluded from operating activities		–	8,208,260	8,208,260	100%
Amount attributable to operating activities		(288,083)	7,327,022	4,826,889	104%
INVESTING ACTIVITIES					
Inflows from investing activities					
Capital grants, subsidies and contributions		–	102,334	1,228,012	100%
Proceeds from disposal of assets		–	–	62,000	∞
		–	102,334	1,290,012	(100)%
Outflows from investing activities					
Acquisition of property, plant and equipment	5a	–	(22,917)	(275,000)	100%
Acquisition of infrastructure	6a	(236,292)	(270,000)	(3,240,000)	12%
Payments for intangible assets	8	–	–	–	∞
		(236,292)	(292,917)	(3,515,000)	(19)%
Amount attributable to investing activities		(236,292)	(190,582)	(2,224,988)	(24)%
MOVEMENT IN SURPLUS OR DEFICIT					
Surplus or deficit at the start of the financial year		14,894,772	(2,601,901)	(2,601,901)	672%
Amount attributable to operating activities		(288,083)	4,826,889	4,826,889	106%
Amount attributable to investing activities		(236,292)	(2,224,988)	(2,224,988)	89%
Surplus/(deficit) after imposition of general rates		14,370,397	–	–	∞

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

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

Index of Notes to the financial report

Information required by legislation

Notes to and forming part of the financial report
for July 2026

Note 1. Basis of preparation

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

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

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

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

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

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

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

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

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*

continued on next page ...

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

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

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

Note 2. Cash and cash equivalents

	Note	2026 Actual $	01/07/26 to 31/07/26 Actual $
Cash at bank and on hand		18,164,320	22,594,857
Total cash and cash equivalents	20a	23,164,320	22,594,857
Held as			
- Unrestricted cash and cash equivalents		14,870,642	14,301,179
- Restricted cash and cash equivalents	12a	8,293,678	8,293,678
Total		23,164,320	22,594,857

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.

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

Note 3. Trade and other receivables

	2026 Actual $	01/07/26 to 31/07/26 Actual $
Current		
Rates and statutory receivables	4,525	71,070
Trade receivables	508,234	4,525
Other receivables	8,613	–
GST receivable	117,185	417,844
Interest	122,937	–
	761,494	493,439

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..

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

Note 4. Inventories

	2026 Actual $	01/07/26 to 31/07/26 Actual $
Current		
Fuel and materials	11,004	–
Visitor centre stock	–	11,004
Total current inventories	11,004	11,004

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.

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

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: Plant and equipment	Total property, plant and equipment	Assets not subject to operating lease - Buildings non-specialised Budget	Plant and equipment - Furniture and equipment Budget	Plant and equipment - Plant and equipment Budget
		$	$	$	$	$	$	$	$
Balance at 1 July 2025		11,836,198	11,836,198	41,954	546,867	12,425,019	–	–	–
Additions		–	–	90,677	303,885	394,562	–	–	–
Disposals		–	–	(2,719)	(33,757)	(36,476)	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–	–	–	–
Depreciation	7	(251,834)	(251,834)	(12,614)	(117,473)	(381,921)	–	–	–
Transfers		–	–	–	–	–	–	–	–
Other Movements		–	–	–	–	–	–	–	–
Balance at 30 June 2026		11,584,364	11,584,364	117,298	699,522	12,401,184	–	–	–
Comprises:									
Gross balance amount at 30 June 2026		12,591,698	12,591,698	207,456	1,008,609	13,807,763	–	–	–
Accumulated depreciation at 30 June 2026		(1,007,334)	(1,007,334)	(90,158)	(309,087)	(1,406,579)	–	–	–
Other Movement		–	–	–	–	–	–	–	–
Balance at 30 June 2026	8b	11,584,364	11,584,364	117,298	699,522	12,401,184	–	–	–
Balance at 1 July 2026		11,584,364	11,584,364	117,298	699,522	12,401,184	–	–	–
Additions		–	–	–	–	–	–	–	–
Disposals		–	–	–	–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–	–	–	–
Depreciation	7	–	–	–	–	–	–	–	–
Other Movements		–	–	–	–	–	–	–	–
Balance at 30 June 2027		11,584,364	11,584,364	117,298	699,522	12,401,184	–	–	–
Comprises:									
Gross balance amount at 30 June 2027		12,591,698	12,591,698	207,456	1,008,609	13,807,763	–	–	–
Accumulated depreciation at 30 June 2027		(1,007,334)	(1,007,334)	(90,158)	(309,087)	(1,406,579)	–	–	–
Other Movement		–	–	–	–	–	–	–	–
Balance at 30 June 2027	8b	11,584,364	11,584,364	117,298	699,522	12,401,184	–	–	–

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Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

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

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

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.

Other Infrastructure $	Work in progress $	Total infrastructure $	Infrastructure roads Budget $	Other infrastructure - recreation Budget $	Other Infrastructure Budget $	Work in progress Budget $
320,028	64,780	172,568,813	–	–	–	–
–	3,314,014	3,314,014	–	–	–	–
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	–	–	–	–	–
(18,495)	–	(7,848,040)	–	–	–	–
–	(64,780)	(64,780)	–	–	–	–
301,533	3,314,014	167,970,007	–	–	–	–
419,962	3,314,014	251,125,898	–	–	–	–
(118,429)	–	(83,155,891)	–	–	–	–
301,533	3,314,014	167,970,007	–	–	–	–
301,533	3,314,014	167,970,007	–	–	–	–
–	236,292	236,292	–	–	–	–
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	(3,314,014)	–	–	–	–	–
301,533	236,292	168,206,299	–	–	–	–
419,962	236,292	251,362,190	–	–	–	–
(118,429)	–	(83,155,891)	–	–	–	–

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Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

Note 6. Infrastructure (continued)

Other Infrastructure $	Work in progress $	Total infrastructure $	Infrastructure roads Budget $	Other infrastructure - recreation Budget $	Other Infrastructure Budget $	Work in progress Budget $
301,533	236,292	168,206,299	–	–	–	–

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

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierachy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Infrastructure - parks and ovals	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.
Infrastructure - other	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 July 2026

Note 7. Fixed assets

	Note	2026 Actual $	01/07/26 to 31/07/26 Actual $
Depreciation			
Buildings - non-specialised	5a	251,834	–
Furniture and equipment	5a	12,614	–
Plant and equipment	5a	122,240	–
Infrastructure - roads	6a	7,816,893	–
Infrastructure - other	6a	13,728	–
Infrastructure - Recreation		12,652	–
Total depreciation		8,229,961	–

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

continued on next page ...

Notes to and forming part of the financial report
for July 2026

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

continued on next page ...

Notes to and forming part of the financial report
for July 2026

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 July 2026

Note 8. Intangible assets

Intangible assets are as follows:

	2026 Actual $	01/07/26 to 31/07/26 Actual $
Software		
Non-current		
Computer software development	76,258	76,258
Total software – net book value	76,258	76,258

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

Notes to and forming part of the financial report
for July 2026

Note 9. Trade and other payables

	2026 Actual $	01/07/26 to 31/07/26 Actual $
Current		
Trade creditors	244,090	(368)
Prepaid rates	2,214	2,214
Accrued payroll liabilities	47,799	–
Statutory liabilities	32,614	79,492
Accrued Expenses	127,815	60,051
Other	158,253	158,253
Total current trade and other payables	612,785	299,642

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.

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

Note 10. Other liabilities

Reconciliation of changes in contract liabilities

Performance obligations in relation to capital grant/contribution liabilities are satisfied
as project milestones are met or completion of construction or acquisition of the asset.

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.

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

Note 11. Revaluation surplus

	01/07/26 to 31/07/26 Opening Balance $	01/07/26 to 31/07/26 Revaluation Increment $	01/07/26 to 31/07/26 Revaluation (Decrement) $	Total Movement on Revaluation $	01/07/26 to 31/07/26 Closing Balance $	2026 Opening Balance $	2026 Revaluation Increment $	2026 Revaluation (Decrement) $	Total Movement on Revaluation $	2026 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

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report
for July 2026

Note 12. Restrictions over financial assets

	Note	01/07/26 to 31/07/26 Actual $	01/07/26 to 31/07/26 Budget $	2026 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
		8,293,678	–	8,293,678
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	15	8,293,678	–	8,293,678
Total restricted financial assets		8,293,678	–	8,293,678

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report

for July 2026

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

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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) Valuation techniques
The City 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 City 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 City 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.

k) 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 July 2026

Note 14. Rating information

Rate type	2025/26 Actual Total revenue $	2025/26 Actual Total revenue Budget $	Basis of valuation	Rate in $	Number of properties	01/07/26 to 31/07/26 Actual Rateable value(*) $	01/07/26 to 31/07/26 Actual Rate revenue $	01/07/26 to 31/07/26 Actual Interim rates $	01/07/26 to 31/07/26 Actual Back rates $	01/07/26 to 31/07/26 Actual Total revenue $	01/07/26 to 31/07/26 Budget rate revenue $	01/07/26 to 31/07/26 Budget interim rate $	01/07/26 to 31/07/26 Budget back rate $	01/07/26 to 31/07/26 Budget total revenue $
(a) General Rates														
Rate Description														
Mining Tenaments	514,582	–	Unimproved valuation	–	–	–	–	–	–	–	–	–	–	–
Total general rates	514,582	–			–	–	–	–	–	–	–	–	–	–
Minimum payment														
Mining Tenaments	–	–	Unimproved valuation	–	–	–	–	–	–	–	–	–	–	–
Total minimum payments	–	–			–	–	–	–	–	–	–	–	–	–
Total general rates and minimum payments	514,582	–			–	–	–	–	–	–	–	–	–	–
Total rates	514,582	–								–				–

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.

Shire of Ngaanyatjarraku

Notes to and forming part of the financial report

for July 2026

Note 15. Reserve accounts

	01/07/26 to 31/07/26 Opening Balance Actual $	01/07/26 to 31/07/26 Transfer to Actual $	01/07/26 to 31/07/26 Transfer (from) Actual $	01/07/26 to 31/07/26 Closing Balance Actual $	01/07/26 to 31/07/26 Opening Balance Budget $	01/07/26 to 31/07/26 Transfer to Budget $	01/07/26 to 31/07/26 Transfer (from) Budget $	01/07/26 to 31/07/26 Closing Balance Budget $	2026 Opening Balance Actual $	2026 Transfer to Actual $	2026 Transfer (from) Actual $	2026 Closing Balance Actual $
Restricted by council												
(a) Employee Entitlement Reserve	333,206	–	–	333,206	–	–	–	–	333,206	–	–	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	–	–	6,990,740	–	–	–	–	6,990,740	–	–	6,990,740
(c) Cultural Centre Reserve	297,225	–	–	297,225	–	–	–	–	297,225	–	–	297,225
(d) Strategic Reserve	672,507	–	–	672,507	–	–	–	–	672,507	–	–	672,507
	8,293,678	–	–	8,293,678	–	–	–	–	8,293,678	–	–	8,293,678

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

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

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