



Shire of **Ngaanyatjarraku**
ON A JOURNEY

ATTACHMENTS

Ordinary Council Meeting
30 September 2026

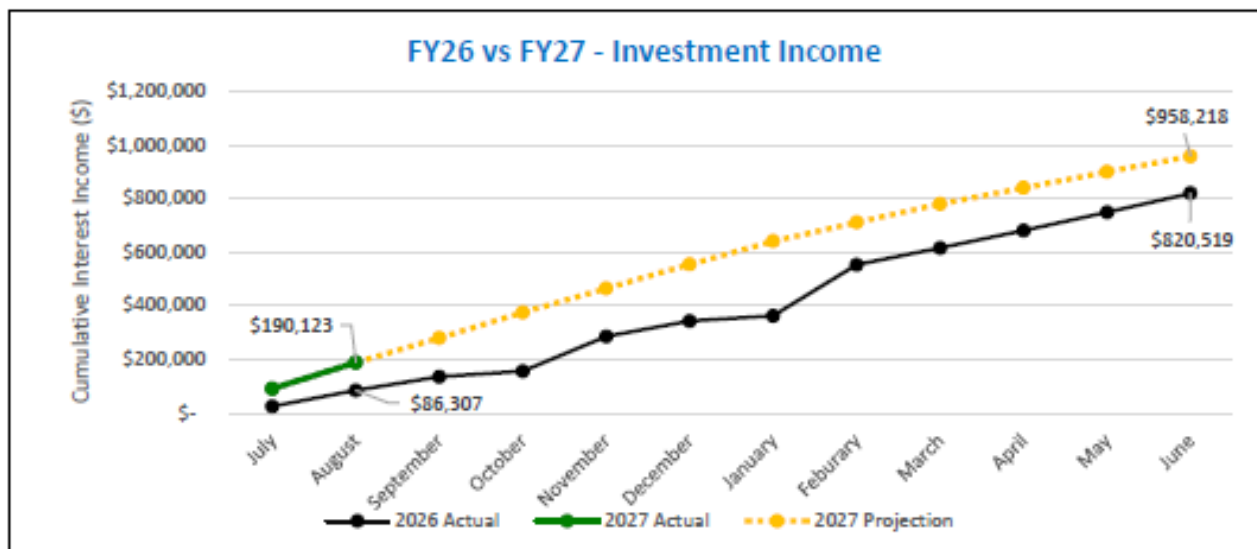
Attachments

Item No.	Title	Page No
10.1	Shire Investment Register – August 2026	3.
10.2	Payments via Credit Card – August 2026	4.
10.4	Council Resolution Register	7.
10.6	Compliance Audit Review 2025	8.
11.1	Operations Report – August - September 2026	38.
12.1	Monthly Payments List – August 2026	41.
12.2	Month End Financial Report – August 2026	44.

Investment 10.1 Investment Register – August 2026

Cash Position Summary as at 31 August 2026

Account	Balance (\$)	Annual Interest Rate	Maturity Date
Municipal Funds:			
Municipal Account - xxx911	83,343	0.00%	At Call
Municipal Premium - xxx534	1,194,906	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	22,071,927		



Commentary

Investment income is forecast to increase from \$821k in 2025-26 to approximately \$958k 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 \$4,571,927 (21% of portfolio) available on call or within 90 days.

Compliance Statement

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

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 – August 2026

Payee Name	Debit Amount	Date	Transaction Description
Virgin Airline	\$312.78	29/07/2026	CEO Travel
Qantas	\$543.84	30/07/2026	CEO Accommodation - Alice Springs - NT Conference
Adobe	\$4,103.35	3/08/2026	Renewal of Adobe - corporate subscription 2026/27 - charged in US dollars
Qantas	\$781.04	3/08/2026	BMO Travel - AS to Adelaide 21/8/26
Starlink Internet	\$3,599.00	4/08/2026	Starlink Internet Performance Kit - for Shire Office - upgrade.
Starlink Internet	\$34.77	4/08/2026	Starlink access and data block 4/8-17/8/26
Uber	\$72.09	5/08/2026	CEO Travel - Home to airport 5/8/26
Starlink Internet	\$47.75	5/08/2026	Internet Roam data subscription 4/8/2026 - 22/8/2026
SP Home of 12 Volt	\$148.16	5/08/2026	Fuses for shire vehicles
All needs Computers	\$434.52	17/08/2026	Computer Monitor/Screen - CEO
Starlink Internet	\$700.02	20/08/2026	Internet subscription 17/8/26 - 17/9/26
Starlink Internet	\$492.50	22/08/2026	Internet subscription Roam, Residential and travel bundle 22/8 - 22/9/26
Virgin Airline	\$65.00	23/08/2026	Additional luggage fee
Batteries n More Kalgoorlie	\$93.90	24/08/2026	
Uber	\$30.94	24/08/2026	CEO Travel - Perth Airport to Hotel
Shell Laverton	\$125.37	25/08/2026	Fuel – Rubbish Truck
Tjukayirla Roadhouse	\$247.57	25/08/2026	Fuel - Rubbish Truck
Card Fee	\$10.00	27/08/2026	
Total	\$11,842.60		

Finance Manager – August 2026

Payee Name	Debit Amount	Date	Transaction Description
JB HI-FI	\$159.00	20/08/2026	Phone system for Shire Office
UBER	\$61.03	24/08/2026	Uber to Airport prior to visit to Warburton
Shell Laverton	\$9.92	25/08/2026	Fuel for Shire vehicle
Shell Laverton	\$107.82	25/08/2026	Fuel for Shire vehicle
	\$10.00	27/08/2026	Card Fee
Total	347.77		

Governance Manager – August 2026

Payee Name	Debit Amount	Date	Transaction Description
Virgin Australia	\$323.90	30/07/2026	BMO Travel 3/8/26 Kalgoorlie to Perth
The Miner Rest Motel	\$459.00	30/07/2026	BMO Accommodation - Kalgoorlie 2/8/26
Qantas	\$464.12	31/07/2026	CEO Travel 5/8/26 - Adelaide to AS
Conference Charge	\$1,906.28	31/07/2026	Conference Developing Northern Australia - CEO Attendance
Chartair	\$368.43	3/08/2026	BMO Travel Warburton to AS 20/8/26
Chartair	\$368.43	3/08/2026	Gov Manager Warburton to Alice Springs 14/8/26
Qantas	\$893.57	3/08/2026	Gov Manager Travel AS to Home 15/8/26
			BMO Travel to Perth 6/8/26
Qantas	\$559.73	4/08/2026	
Qantas	\$559.73	4/08/2026	Gov Manager travel to Perth 9/8/26
Qantas	\$1,020.08	4/08/2026	CEO Travel 6/8/26 - cancelled and credit flight provided
Conference Charge	\$287.64	5/08/2026	CEO Conference dinner 5/8/26
Virgin Australia	\$1,169.09	6/08/2026	CEO Travel AS to Home 7/8/26
Skippers	\$542.37	10/08/2026	CEO Travel Perth to Laverton - cancelled with flight credit provided
Skippers	\$542.37	13/08/2026	FM Travel Perth to Laverton - cancelled with flight credit provided
Cabfare	\$34.54	14/08/2026	GM taxi - AS airport to accommodation
Mantra Alice Springs	\$278.85	14/08/2026	GM Accommodation - Alice Springs
Cabfare	\$52.29	15/08/2026	GM Tax to AS Airport
Virgin Australia	\$512.17	14/05/2026	CEO Travel 23/8/26 to Perth

Qantas	\$412.76	17/08/2026	CEO Travel 27/10/26 to AS
Chartair	\$408.46	18/08/2026	BMO Travel Warburton to Kalgoorlie 25/8 cancelled and refund received
Upark city	\$26.00	19/08/2026	Gov Manager carparking Adelaide 19/8/26
Virgin Australia	\$1,115.44	20/08/2026	CEO & FM travel Perth to Kalgoorlie 24/8/26
Chartair	-\$343.04	20/08/2026	Refund of Booking Number 4384953
Chartair	\$408.46	21/08/2026	BMO Travel cancelled and refund provided
Chartair	-\$343.04	21/08/2026	Refund of Booking Number 4383322
Chartair	\$395.78	21/08/2026	Gov Manager travel Warburton to AS 25/9/26
Qantas	\$423.45	24/08/2026	Gov Manager travel to Perth 13/9/26
Card Fee		27/08/2026	
Total	\$12,856.86		
Total payments by Credit Cards	\$25,047.23		

Attachment 10.4 – Council Resolution Register – August 2026

Council Resolution Tracker			
Shire of Ngaanyatjaraku			
Resolution Reference	Resolution	Action	Resolution Status
9.1.26.08.2026	That the minutes of the Ordinary Council Meeting held on 29 July 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
10.1.26.08.2026	That Council receive the Council Investment Register detailing investment activity for July 2026.	No further action	Completed
10.2.26.08.2026	That Council receive the listing of payments made by authorised employees using transaction cards for the period of 27 June to 26 July 2026 (Attachment 10.2)	No further action	Completed
10.3.26.08.2026	That Council note the Chief Executive Officers Report for July/August 2026.	No further action	Completed
10.4.26.08.2026	That Council receive and note the Council Resolution Register for July 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.	No further action	Completed
10.5.26.08.2026	That Council: 1. Support the change of land use for Lot 75 from Residential to Community and Lot 401 from Industrial to Commercial as detailed in Report 10.5. 2. 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 Warburton Community Layout plan to change the classification of Lot 75 from Residential to Community and Lot 401 from Industrial to Commercial. 3. The above actions being subject to written support being provided by the Ngaanyatjarra Land Council and the Warburton Community Incorporated.	No further action	Completed
10.6.26.08.2026	That Council by absolute majority adopts the revised Council Policy 1.4 – Legal Representation and Costs Indemnification as attached.	No further action	Completed
11.1.26.08.2026	That Council receive the Operational Services Action Report for July 2026. (Attachment 11.1).	No further action	Completed

12.1.26.08.2026	That the Council received the month payment listing for July 2026 showing payments of \$992,272.60 (Attachment 12.1)	No further action	Completed
12.2.26.08.2026	That Council receive the Monthly Financial Report for the periods ended 30 th June 2026 (Attachment 12.2)	No further action	Completed
12.3.26.08.2026	That Council receive the Monthly Financial Report for the periods ended 31 July 2026 (Attachment 12.3)	No further action	Completed

2025 Compliance Audit Return

Local Government Authority: The Shire of Ngaanyatjaraku

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

Comments: Following the October Elections the two reelected council members and Shire president made the declaration at the OCM 29 October 2025

october-ordinary-council-meeting-minutes.

<https://www.ngaanyatjaraku.wa.gov.au/documents/339/october-ordinary-council-meeting-minutes>

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: N/A

Comments: The Local Law – Bush fire developed in 2023. Not required for review.

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: N/A

Comments: No major trading undertakings within the reporting period.

<https://www.ngaanyatjaraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx>

All procurements were undertaken with the relevant policies and procedures.

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: N/A

Comments: No major trading undertakings within the reporting period.

<https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx>

All procurements were undertaken with the relevant policies and procedures.

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: N/A

Comments: No major trading undertakings within the reporting period.

<https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx>

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

Comments: No major trading undertakings within the reporting period.

<https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx>

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

Comments: No major trading undertakings within the reporting period.

<https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx>

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

Comments: No major trading undertakings within the reporting period.

<https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx>

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

Comments: No major trading undertakings within the reporting period.

<https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx>

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

Comments: No major trading undertakings within the reporting period.

<https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx>

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

Comments: The Shire of Ngaanyatjaraku has established committees; however, no powers or duties have been delegated to any committee under section 5.16 of the LG Act 1995.

<https://www.ngaanyatjaraku.wa.gov.au/documents/339/october-ordinary-council-meeting-minutes>

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

Comments: The Shire of Ngaanyatjaraku has established committees; however, no powers or duties have been delegated to any committee under section 5.16 of the LG Act 1995.

Letter advising of appointment to committees provided 30 October 2026

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

Comments: The Shire of Ngaanyatjaraku has established committees; however, no powers or duties have been delegated to any committee under section 5.16 of the LG Act 1995.

<https://www.ngaanyatjaraku.wa.gov.au/documents/339/october-ordinary-council-meeting-minutes>

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

Comments: The Shire of Ngaanyatjaraku has established committees; however, no powers or duties have been delegated to any committee under section 5.16 of the LG Act 1995. Consequently, there are no delegations required to be recorded under section 5.18.

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: N/A

Comments: No vacancies during the reporting period.

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Comments: No Senior officers employed.

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

Comments: The Code of Conduct for Council members, Committee Members and candidates was endorsed on the 26 November 2025 and published on the council website.
<https://www.ngaanyatjarraku.wa.gov.au/documents/349/november-ordinary-council-meeting-minutes>

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Comments: Yes as per the 28 May 2025 Council meeting report 10.7.

<https://www.ngaanyatjarraku.wa.gov.au/documents/318/may-ordinary-council-meeting-minutes>

Were all delegations to the CEO in writing?

Response: Yes

Comments: All delegations were provided to the CEO on 30 May 2025.

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

Comments: The adopted delegations were made under s.5.42 of the Local Government Act 1995 and excluded all powers and duties that cannot be delegated under s.5.43."

<https://www.ngaanyatjarraku.wa.gov.au/documents/318/may-ordinary-council-meeting-minutes>

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

Comments: Instrument of delegations were provided to employees delegated in May 2025

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

Comments: As per OCM May 2025 – Item 10.7

<https://www.ngaanyatjarraku.wa.gov.au/documents/318/may-ordinary-council-meeting-minutes>

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Comments: A register of all delegations made under Division 4 of the Local Government Act is made available on the Shires website and saved in the Shire's record keeping system.

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Comments: Reviewed in May 2025.

<https://www.ngaanyatjarraku.wa.gov.au/documents/318/may-ordinary-council-meeting-minutes>

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

Comments: Delegates exercising powers and duties under delegated authority maintained written records in accordance with regulation 19 of the Local Government (Administration) Regulations 1996. Records are maintained within the Shire's electronic records management system and relevant operational files and included details of the decision made, the date of the decision and the persons affected by the exercise of the delegated authority.

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: No

Comments: During the reporting period, the employment of a contracted employee was terminated following a process undertaken with independent legal advice to ensure compliance with all relevant employment obligations and procedural requirements. The matter was finalised through the execution of a Deed of Settlement by the parties, which documented the agreed terms and resolution of all claims.

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

Comments: The Shire does not have a policy providing for additional termination entitlements beyond those required by legislation, industrial instruments, employment contracts, or any separately negotiated settlement arrangements.

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Comments: The 2021 Code of Conduct was current during the reporting period and available to employees and made available on the council website.

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

Comments: The Employee code of conduct has since been reviewed and updated in February 2026

<https://www.ngaanyatjaraku.wa.gov.au/our-shire/publications-and-reports/governance/codes-of-conduct.aspx>

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: N/A

Comments: No conflicts of interest were disclosed for 2025 by a council member.

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: N/A

Comments: No conflicts of interest were disclosed for 2025 by a council member.

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

Comments: No conflicts of interest were disclosed for 2025 by a council member.

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: N/A

Comments: No conflicts of interest were disclosed for 2025 by an employee.

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Comments: No conflicts of interest were disclosed

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

Comments: No conflicts of interest were disclosed, therefore no decisions were required by the Minister.

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: N/A

Comments: No conflicts of interest were disclosed.

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

Comments: Yes all relevant persons lodged a primary return within three months of their start date.

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

Comments: Yes all relevant persons lodged an annual return within three months of their start date.

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

Comments: Yes all primary and annual returns were acknowledged in writing by either the CEO or President as required.

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Comments: A register is saved in the Shire's record keeping system and information provided on the Shire's website.

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: N/A

Comments: No disclosures were made during the reporting period

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Comments: Yes, all non-relevant returns were removed from the register.

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

Comments: Yes, all returns removed have been stored and archived within the Shire's record keeping system.

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Comments: A register is published but no disclosures or gifts were received during the reporting period.

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

Comments: <https://www.ngaanyatjaraku.wa.gov.au/register-of-gifts-for-councillors-and-ceo.aspx>

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

Comments: The Shire's 1.13 Attendance at Events policy was reviewed on 28 June 2023 and deemed current during the reporting period. The policy was reviewed and adopted by council on 27 May 2026.

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

Comments: Information is available on councils website or by request at the Shire's office.

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

Comments: Available by request at the Shire's office to view or printed as per the Schedule of Fees and Charges 2025-26

https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Fees___Charges.pdf

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

Comments: All information required under s5.96 (1-4) is available on the Shires website.

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Comments: Code of Conduct was reviewed at the 26 November 2025 OCM following the Council election.

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: N/A

Comments: No additional requirements were adopted.

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

Comments: On the 26 November 2025 OCM, Council adopted a code of conduct which was available on the council website, it has since been revised to align with Schedule 1 of the LG (Model Code of Conduct) regulations 2021 at the 20 February 2026 OCM.

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

Comments: Policy 1.8 Ongoing Professional development was adopted in July 2023. The policy has since been reviewed in May 2026.

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: Yes

Comments: The Audit, Risk and Improvement Committee reviewed the auditor's report and associated management letter and assessed the matters raised by the auditor. Where improvement opportunities or corrective actions were identified, management developed and implemented appropriate responses. No findings identified in the audit report were determined to be significant, and the local government ensured that appropriate action was undertaken in respect of all matters requiring attention.

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

Comments: No matters were identified as significant in the auditor's report. Accordingly, the requirement to prepare a report under section 7.12A(4) of the Local Government Act 1995 and provide it to the Minister did not apply

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: Yes

Comments: Published on the Shires website - Annual Report 2024/25

<https://www.ngaanyatjarraku.wa.gov.au/documents/357/annual-report-2024-2025>

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: N/A

Comments: No appointment of CEO during reporting period.

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

Comments: The 2021 Code of Conduct that was current during the reporting period addresses all the specified requires in accordance with regulatory standards.

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

Comments: The 2021 Code of Conduct that was current during the reporting period addresses all the specified requirements in accordance with the regulatory standards.

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

Comments: Yes the 2021 Code of Conduct that was current during the reporting period addresses all the specified requirements in accordance with regulatory standards

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over \$130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance,

available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

Comments: Yes – provided information in Shires 2024/25 Annual report.

<https://www.ngaanyatjarraku.wa.gov.au/documents/357/annual-report-2024-2025>

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Comments: Strategic Community Plan adopted OCM 26 May 2021.

A desk top review was undertaken in July 2025.

A full review project was commenced including community consultation in 2025 and will be presented to council for adoption in November 2026.

https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Plan_for_the_Future_2021-2031_-_Review_July_2025.pdf

Adoption date or the date of the most recent review: 26/05/2021

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: Yes

Comments: A desk top review was undertaken in July 2025.

A full review project was commenced including community consultation in 2025 and will be presented to council for adoption in November 2026

https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Plan_for_the_Future_2021-2031_-_Review_July_2025.pdf

Date of review: 23/07/2025

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

Comments: Plan for the Future: Strategic Community Plan and Corporate Business Plan

The Shire's Corporate Business Plan forms part of the Integrated Planning and Reporting Framework and complies with regulations 19DA(2) and 19DA(3) of the Local Government (Administration) Regulations 1996. The Plan covers a period exceeding four financial years, aligns with and supports the priorities and objectives contained within the Strategic Community Plan, identifies the local government's operational priorities, and integrates key resourcing components including long-term financial planning, workforce planning and asset management planning.

The Corporate Business Plan was most recently reviewed in via desktop in July 2025 and a full review project was commenced including community consultation and will be presented to Council in November 2026.

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

Comments: All prescribed information is available on the Shire's website.

<https://www.ngaanyatjaraku.wa.gov.au/>

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: Yes

Comments: The Shire verified that all Council Members subject to the mandatory training requirements completed and passed the prescribed Council Member Essentials course within the required 12-month period following election. Elected Member Training » Shire of Ngaanyatjaraku

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

Comments: All Council Members required to undertake mandatory training completed and passed the Council Member Essentials course within 12 months of being elected.

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

Comments: Yes presented to 17 December 2025 OCM

<https://www.ngaanyatjarraku.wa.gov.au/documents/356/december-ordinary-council-meeting-minutes>

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: Yes

Comments: The review period covered 1 July 2024 – 30 April 2025 and was presented to ARIC and Ordinary Council Meeting at the 17 December 2025 meeting.

<https://www.ngaanyatjarraku.wa.gov.au/documents/356/december-ordinary-council-meeting-minutes>

Date of council's resolution to accept the report: 17/12/2025

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

Comments: Report was submitted on the 30 October 2025.

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: N/A

Comments: Not applicable to the Shire of Ngaanyatjaraku.

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments: No disclosures received.

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

Comments: No disclosures received

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments: <https://www.ngaanyatjarraku.wa.gov.au/register-of-gifts-for-councillors-and-ceo.aspx>

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

Comments: The CEO has established systems and procedures for the matters in regulation 5(1)(a)–(g), including collection and custody of money, security of financial records, accounting for municipal and trust funds, authorisation of payments, payroll and costing records, and preparation of budgets and statutory reports. In accordance with regulation 5(2)(c), a review of the appropriateness and effectiveness of the Shire's financial management systems and procedures was undertaken by Dry Kirkness (report dated 30 September 2025) and reported to the Audit, Risk and Improvement Committee and Council on 17 December 2025

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

Comments: The Shire maintains appropriate segregation of duties in its financial processes. Officers undertaking finance-related tasks are not responsible for reviewing, checking, or approving their own work. Independent review is performed by other staff members and external financial consultants to provide assurance over the accuracy and integrity of financial transactions and records.

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: N/A

Comments: Not applicable. The Shire of Ngaanyatjaraku is not divided into wards and does not keep separate ward accounts or determine expenditure on the basis of ward revenue.

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

Comments: The Shire maintains separate bank accounts for the Municipal Fund, Trust Fund and Reserve Account monies, in accordance with section 6.6 of the Local Government Act 1995 and

regulation 8 of the Local Government (Financial Management) Regulations 1996. These accounts are reconciled regularly and reported through monthly financial reports to Council.

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

Comments: The Shire did not operate a trading undertaking and did not enter into a major land transaction during the reporting period.

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

Comments: Procedures for the authorisation and making of payments are in place through the Shire's purchasing/procurement procedures, delegated authority and Synergy accounts payable processes, in accordance with regulation 11.

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

Comments: Payments from the municipal fund were made by the CEO under delegated authority, with the register of delegations reviewed and endorsed by Council (most recently February 2026). No unauthorised payments were made from the trust fund.

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

Comments: Where payments are made under delegated authority, a monthly list of accounts paid is prepared and presented to the next ordinary meeting of Council. The lists include the payee's name, amount, payment date and sufficient information to identify each transaction, and are recorded in the minutes.

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

Comments: Monthly reports were prepared and presented to Council during the reporting period in accordance with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996. The schedules contain employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and are recorded through the Council meeting process and minutes.

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

Comments: Shire Policy 2.12 - Investments

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Comments: Shire Policy 2.12 Investments

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?

Response: Yes

Comments: Policy 2.1 Procurement was reviewed and endorsed at the OCM 25 July 2025 and endorsed by Council.

<https://www.ngaanyatjaraku.wa.gov.au/documents/327/july-ordinary-council-meeting-minutes>

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: N/A

Comments: Not applicable to the Shire.

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Comments: No tenders were invited during the reporting period.

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Comments: No tenders were invited during the reporting period.

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

Comments: No tenders were invited during the reporting period.

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Comments: No tenders were invited during the reporting period.

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of _____ 2026.

CEO

Date

Mayor or President

Date

Attachment 11.1 Action Report – Operational Services

Status	Subject	Action Taken
Ongoing	Compliance	Completed Action:
Ongoing	Fleet and Vehicle Management	Vehicles Serviced: - Roads Officer Vehicle serviced - Installation of tool box on BMO vehicle Action: Fleet utilisation being monitored and recorded to ensure all vehicles are serviced within manufactures recommended service intervals.
Ongoing	General Duties	General Duties - Administration items - Removed toolbox from BMO car before repairs - Pick up deliveries - Dropped of records for destruction
Ongoing	Property Maintenance	General Building Maintenance Compound in Community: - Replaced Lock CRC Offices : - Inspected water leak - Delivered waste bins - Yard Maintenance outside and inside fence Lot 183 Early Learning Centre - Inspect water leak - Arrange light globe replacement - Yard maintenance outside fence area Lot 104A: - Scoped work for insurance claim - Yard Maintenance Lot 104B: - Scoped work for insurance claim - Installed a new dead lock on back gate - Yard Maintenance Lot 117A Blackstone: - Yard maintenance - Removed furniture

Lot 152:

- Yard Maintenance
- Removed and installed padlock
- Replaced vanity plumbing
- Locate water pipe

Lot 154:

- Yard Maintenance
- Service Air conditioners
- Change over light globes

Lot 158:

- Removed furniture
- Painted house
- Installed aircon
- Installed new padlock on both gates
- Inspected Water leak
- Inspected toilet blockage
- Key new set of keys

Lot 255A:

- Yard Maintenance

Lot 255B:

- Yard Maintenance

Lot 367:

- Yard Maintenance

Lot 97:

- Yard Maintenance
- Installed new lock on gate
- Repairs to roof and window screen following break-in

Lot 98:

- Yard Maintenance

Shire Office:

- Yard Maintenance
- Prepped and Painted staff toilets
- Prepped and Painted Warta Shop
- Installed Starlink

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. • Rubbish Collection in the community • Residential Rubbish collection • Commercial Rubbish collection Action: Operations team to continue waste collection and disposal

Attachment 12.1 – Monthly Payment Listing – August 2026

Posting Date	Document No.	Name	Description	Payments (\$)
31/08/2026	EFT00012	Golden City Motors	Service and Repairs of BMO Vehicle	9,511.69
17/08/2026	EFT00009	BlueGuard Integrity WHS Services Pty Ltd	Deliverable 1 - Emergency Management Plan (EMP)	1650
28/08/2026	PAY00016	Super Clearing house placeholder	Super Payment - PP5	5531.29
28/08/2026	PAY00015	Super Clearing house placeholder	Super Payment - PP5	664.71
17/08/2026	PAY00014	Super Clearing house placeholder	Super Payment - PP4	5,587.99
17/08/2026	PAY00013	Super Clearing house placeholder	Super Payment - PP4	164.71
26/08/2026	EFT00010	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Repair works at 104B Warburton	5,970.50
3/08/2026	EFT00007	LANDGATE	Mining Tenements - Interim Valuations July 2026	19.10
26/08/2026	EFT00010	NATS (Ngaanyatjarra Agency & Transport Services)	Maintenance materials for Shire Office and Properties, Battery for BMO Vehicle, Replacement Tyres	10,416.61
26/08/2026	EFT00011	Julie Porter	AUGUST 2026 OCM	270.00
17/08/2026	EFT00009	Know-Ledge Asset Management Pty Ltd (KLAM / KnowLedge)	Final 10% charge of property revaluation (accrued expense)	5,486.80
26/08/2026	EFT00010	Open Systems Technology Pty Ltd (OST) - Council First	CouncilFirst Subscription - September 2026 - Service Request	4973.42
26/08/2026	PPCR00001	Open Systems Technology Pty Ltd (OST) - Council First	Credit Adj: SR-06738-X327 - Fees invoiced incorrectly	129.25
3/08/2026	EFT00007	Open Systems Technology Pty Ltd (OST) - Council First	CouncilFirst Implementation fees	9,435.25
26/08/2026	EFT00010	Accredit Building Surveying & Construction Services Pty Ltd	Fee for review of certified application for Thirteenth Street Wanarn	440.00
10/08/2026	EFT00008	LGIS	EAP - 01/07/2026 to 31/12/2026	1234.12

31/08/2026	EFT00012	Mirlirtjarra Arts	Purchase of Art for Resale in Warta Shop	500.00
26/08/2026	EFT00010	Halsall & Associates	Advice re town planning - Warburton, Blackstone, Jameson, Warakurna	1265
26/08/2026	EFT00011	DAMIAN MCLEAN	AUGUST 2026 OCM	550.00
26/08/2026	EFT00011	Preston Neil Thomas (SNR)	AUGUST 2026 OCM	270
26/08/2026	EFT00010	Michelle Roberts	Staff Reimbursement - Michelle Roberts - Parking	152.71
3/08/2026	EFT00007	MODELVE PTY LTD	Modelve Strategic Asset Management Subscription- FY27	23,760.00
26/08/2026	EFT00010	WELL DONE INTERNATIONAL PTY LTD	Monthly Telephone Service fee and Agent Handling Time	1,043.27
3/08/2026	EFT00007	LG SOLUTIONS PTY LIMITED	Month End Year End (MEYE) Licence renewal - 26/27 financial year + Cloud YE License renewal	14,025.00
17/08/2026	EFT00009	MCLEODS LAWYERS PTY LTD	Legal Advice relating to the removal of rental charges from fees and charges	603.90
3/08/2026	EFT00007	MCLEODS LAWYERS PTY LTD	Legal Advice Re Shire House	137.94
31/08/2026	EFT00012	DESERT INN HOTEL	1 night in Desert Inn Hotel - 2 rooms - D Mosel & M Parr	280
26/08/2026	EFT00010	UHY HAINES NORTON	UHY Accounting Support - July 2026	5,200.25
31/08/2026	EFT00012	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 25/08/2026	4,714.38
31/08/2026	EFT00012	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 25/08/2026	189215.86
26/08/2026	EFT00010	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 18/08/2026	203413.38
17/08/2026	EFT00009	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 11/08/2026	204,802.22
10/08/2026	EFT00008	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 4/08/2026	2,514.34
10/08/2026	EFT00008	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 4/08/2026	173,063.76
3/08/2026	EFT00007	BREAKAWAY C-/ KEY FACTORS	Roadworks- W/E 28/07/2026	94916.17
10/08/2026	EFT00008	LGIS BROKING - JLT RISK SOLUTIONS PTY LTD	LGIS FY27 Insurance - First 50%	102,467.93
17/08/2026	EFT00009	QUEST PERTH ASCOT	Night in Quest Perth Ascot - M Toska - 6th August	205.00
10/08/2026	EFT00008	Local Government Professionals Australia WA (LGPRO)	LG Professionals Membership Dues - FY27	560.00
26/08/2026	EFT00011	DEBRA FRAZER	AUGUST 2026 OCM	270.00

17/08/2026	EFT00009	Department of Local Government, Industry Regulation and Safety	BSL Payment for July 2026	927.82
17/08/2026	EFT00009	Ingot Hotel	Ingot Hotel - Taniia, David, Michelle	510.00
3/08/2026	EFT00007	Ingot Hotel	Ingot Hotel - David & Michelle	340
17/08/2026	EFT00009	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights for July 2026 - Warburton - Perth	13200
3/08/2026	EFT00007	NGAANYATJARRA Services (NG Essential Services & Flights)	Work performed on Shire Vehicle Dec 2025 - Accrual Reversal	1226.64
10/08/2026	EFT00008	Focus Networks	Focus Networks	8325.37
3/08/2026	EFT00007	Focus Networks	Focus Networks - SaaS monthly charges	246.4
17/08/2026	EFT00009	CORE BUSINESS AUSTRALIA	Roads Technical Support - July 2026 + SCP Review Claim 4	5,108.40
				1,115,301.18

Shire of Ngaanyatjarraku

FINANCIAL REPORT

for the period from 01/07/26 to 31/08/26

Financial Report

for the period from 01/07/26 to 31/08/26

Contents	Page
Primary Financial Report	
Statement of comprehensive income	2
Statement of financial position	3
Statement of changes in equity	4
Statement of cash flows	5
Statement of financial activity	6
Notes to and forming part of the financial report	7

Content Overview

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

The Shire of Ngaanyatjaraku - 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 01/07/26 to 31/08/26

		01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 30/06/27 Adopted FY Budget	YTD Actual vs. YTD Budget Variance %
	Note	YTD Actual \$	YTD Budget \$	\$	%
Revenue					
Rates	15	569,948	569,948	569,948	0%
Grants, subsidies and contributions		706,178	1,161,220	11,483,051	(39)%
Fees and charges		107,183	107,167	467,645	0%
Interest revenue		190,276	157,333	944,000	21%
Other revenue		341	5,170	31,020	(93)%
		<u>1,573,926</u>	<u>2,062,839</u>	<u>13,557,664</u>	<u>(24)%</u>
Expenses					
Employee costs		(261,129)	(400,571)	(2,403,428)	(35)%
Materials and contracts		(885,032)	(995,928)	(5,975,565)	(11)%
Utility charges		—	(6,000)	(36,000)	(100)%
Depreciation	8	—	(1,373,043)	(8,238,260)	(100)%
Insurance		(71,751)	(96,014)	(192,028)	(25)%
Other expenditure		(2,990)	(23,405)	(61,755)	(87)%
		<u>(1,220,902)</u>	<u>(2,894,961)</u>	<u>(16,907,036)</u>	<u>(58)%</u>
Operating result from continuing operations					
		<u>353,024</u>	<u>(832,122)</u>	<u>(3,349,371)</u>	<u>(142)%</u>
Capital grants, subsidies and contributions		—	204,669	1,228,012	(100)%
Profit on asset disposals		23,547	30,000	30,000	22%
		<u>23,547</u>	<u>234,669</u>	<u>1,258,012</u>	<u>(90)%</u>
Net result for the period					
	29a	<u>376,571</u>	<u>(597,454)</u>	<u>(2,091,359)</u>	<u>(163)%</u>
Other comprehensive income for the period					
<i>Items that will not be reclassified subsequently to profit or loss</i>					
Changes in asset revaluation surplus	12	—	—	—	∞
Total other comprehensive income for the period					
	19	<u>—</u>	<u>—</u>	<u>—</u>	<u>∞</u>
Total comprehensive income for the period					
		<u>376,571</u>	<u>(597,454)</u>	<u>(2,091,359)</u>	<u>(163)%</u>

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

Statement of financial position

for the period from 01/07/26 to 31/08/26

		01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 30/06/27 Adopted FY Budget	YTD Actual vs. YTD Budget Variance
	Note	YTD Actual \$	YTD Budget \$	\$	%
Assets					
Current assets					
Cash and cash equivalents	2	1,278,953	23,164,320	23,164,320	94%
Trade and other receivables	4	1,295,157	761,494	761,494	(70)%
Other financial assets	3a	20,793,678	—	—	∞
Inventories	5	11,004	11,004	11,004	0%
Total current assets		23,378,792	23,936,817	23,936,817	(2)%
Non-current assets					
Other financial assets	3b	77,589	77,589	77,589	0%
Property, plant and equipment	6	12,368,592	12,401,184	12,401,184	0%
Infrastructure	7	168,596,501	167,970,007	167,970,007	0%
Intangible assets	9	76,258	76,258	76,258	0%
Total non-current assets		181,118,940	180,525,038	180,525,038	0%
Total assets		204,497,732	204,461,855	204,461,855	0%
Liabilities					
Current liabilities					
Trade and other payables	10	272,090	612,785	612,785	56%
Employee related provisions		135,583	135,583	135,583	0%
Total current liabilities		407,673	748,367	748,367	(46)%
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		441,831	782,525	782,525	44%
Net assets		204,055,901	203,679,330	203,679,330	0%
Equity					
Retained surplus		74,771,831	74,395,260	74,395,260	(1)%
Reserve accounts	16	8,293,678	8,293,678	8,293,678	0%
Revaluation surplus	12	120,990,392	120,990,392	120,990,392	0%
Total equity		204,055,901	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 31/08/26

	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	16	—	—	—	—
Transfers to reserve accounts	16	—	—	—	—
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		376,571	—	—	376,571
Total comprehensive income for the period		376,571	—	—	376,571
Transfers from reserve accounts	16	—	—	—	—
Transfers to reserve accounts	16	—	—	—	—
Balance as at 30 June 2027		74,771,831	8,293,678	120,990,392	204,055,901

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

Statement of cash flows

for the period from 01/07/26 to 31/08/26

	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 30/06/27 Adopted FY Budget	YTD Actual vs. YTD Budget % Variance
Note	YTD Actual \$	YTD Budget \$	\$	%
Cash flows from operating activities				
Receipts				
Rates	404,137	569,948	569,948	(41)%
Grants, subsidies and contributions	583,165	1,161,220	11,483,051	(99)%
Fees and charges	107,183	107,167	467,645	0%
Interest revenue	313,213	157,333	944,000	50%
Goods and services tax received	(432,860)	104,421	626,525	124%
Other revenue	8,954	5,170	31,020	42%
Total receipts	983,792	2,105,260	14,122,189	(114)%
Payments				
Employee costs	(308,928)	(400,571)	(2,403,428)	(30)%
Materials and contracts	(1,143,863)	(995,928)	(5,975,565)	13%
Utility charges	—	(6,000)	(36,000)	∞
Insurance paid	(71,751)	(96,014)	(192,028)	(34)%
Goods and services tax paid	—	(104,421)	(626,525)	∞
Other expenditure	(37,055)	(23,405)	(61,755)	37%
Total payments	(1,561,597)	(1,626,339)	(9,295,301)	(4)%
Net cash provided by operating activities	(577,805)	478,921	4,826,889	183%
Cash flows from investing activities				
Payments				
Payments for financial assets at amortised cost	(7,500,000)	—	—	100%
Payments for purchase of property, plant & equipment 6a	—	(45,833)	(275,000)	∞
Payments for construction of infrastructure 7a	(626,494)	(540,000)	(3,240,000)	14%
Payments for intangible assets 9	—	—	—	∞
Receipts				
Proceeds from capital grants, subsidies and contributions	—	204,669	1,228,012	∞
Proceeds from financial assets at amortised cost	—	—	—	∞
Proceeds from sale of property, plant & equipment	56,139	62,000	62,000	(10)%
Net cash (used in) investing activities	(8,070,355)	(319,165)	(2,224,988)	96%
Net increase /(decrease) in cash held	(8,591,689)	159,756	2,601,901	102%
Cash at beginning of year	9,870,642	23,164,320	23,164,320	(135)%
Cash and cash equivalents at the end of the year 2	1,278,953	23,324,076	25,766,221	(1,724)%

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

Statement of financial activity

for the period from 01/07/26 to 31/08/26

		01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 30/06/27 Adopted FY Budget	YTD Actual vs. YTD Budget Variance %
	Note	YTD Actual \$	YTD Budget \$	\$	%
OPERATING ACTIVITIES					
Revenue from operating activities					
General rates	15	569,948	—	568,418	∞
Grants, subsidies and contributions		706,178	1,161,220	11,483,051	39%
Fees and charges		107,183	107,167	467,645	0%
Interest revenue		190,276	157,333	944,000	(21)%
Other revenue		341	5,170	31,020	93%
Profit on asset disposals		23,547	30,000	30,000	22%
		1,597,473	1,460,890	13,525,664	9%
Expenditure from operating activities					
Employee costs		(261,129)	(400,571)	(2,403,428)	(35)%
Materials and contracts		(885,032)	(995,928)	(5,975,565)	(11)%
Utility charges		—	(6,000)	(36,000)	(100)%
Depreciation		—	(1,373,043)	(8,238,260)	(100)%
Insurance		(71,751)	(96,014)	(192,028)	(25)%
Other expenditure		(2,990)	(23,405)	(61,755)	(87)%
Loss on asset disposals		—	—	—	∞
		(1,220,902)	(2,894,961)	(16,907,036)	(58)%
Non-cash amounts excluded from operating activities		(23,547)	8,208,260	8,208,260	100%
Amount attributable to operating activities		353,024	6,774,189	4,826,889	95%
INVESTING ACTIVITIES					
Inflows from investing activities					
Capital grants, subsidies and contributions		—	204,669	1,228,012	100%
Proceeds from disposal of assets		56,139	62,000	62,000	9%
		56,139	266,669	1,290,012	(79)%
Outflows from investing activities					
Acquisition of property, plant and equipment	6a	—	(45,833)	(275,000)	100%
Acquisition of infrastructure	7a	(626,494)	(540,000)	(3,240,000)	(16)%
Payments for intangible assets	9	—	—	—	∞
		(626,494)	(585,833)	(3,515,000)	7%
Amount attributable to investing activities		(570,355)	(319,165)	(2,224,988)	(79)%
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		353,024	4,826,889	4,826,889	93%
Amount attributable to investing activities		(570,355)	(2,224,988)	(2,224,988)	74%
Surplus/(deficit) after imposition of general rates		14,677,441	—	—	∞

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

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Index of Notes to the financial report

Note 1	Basis of preparation	8
Note 2	Cash and cash equivalents	10
Note 3	Other financial assets	11
Note 4	Trade and other receivables	12
Note 5	Inventories	13
Note 6	Property, plant and equipment	14
Note 7	Infrastructure	16
Note 8	Fixed assets	19
Note 9	Intangible assets	22
Note 10	Trade and other payables	23
Note 11	Other liabilities	24
Note 12	Revaluation surplus	25
Note 13	Restrictions over financial assets	26
Note 14	Other Material Accounting Policies	27

Information required by legislation

Note 15	Rating information	29
Note 16	Reserve accounts	30

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

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.

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*

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*

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 1. Basis of preparation (continued)

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 01/07/26 to 31/08/26

Note 2. Cash and cash equivalents

	Note	2026 Actual \$	01/07/26 to 31/08/26 Actual \$
Cash at bank and on hand		9,870,642	1,278,953
Total cash and cash equivalents	20a	9,870,642	1,278,953
Held as			
- Unrestricted cash and cash equivalents		9,870,642	1,278,953
Total		9,870,642	1,278,953

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 01/07/26 to 31/08/26

Note 3. Other financial assets

	Note	2026 Actual \$	01/07/26 to 31/08/26 Actual \$
(a) Current assets			
Financial assets at amortised cost		13,293,678	20,793,678
Total current financial assets		13,293,678	20,793,678
Term deposits		13,293,678	20,793,678
Held as			
- Unrestricted other financial assets at amortised cost		5,000,000	12,500,000
- Restricted other financial assets at amortised cost	13a	8,293,678	8,293,678
Total		13,293,678	20,793,678
(b) Non current assets			
Financial assets at fair value through profit or loss		77,589	77,589
Total non-current financial assets		77,589	77,589
Financial assets at fair value through profit or loss			
Units in Local Government House Trust		77,589	77,589
		77,589	77,589

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at a mortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (see Note 17 (i)) due to the observable market rates.)

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise as fair value gains and losses through profit or loss.

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 4. Trade and other receivables

	2026 Actual \$	01/07/26 to 31/08/26 Actual \$
Current		
Rates and statutory receivables	4,525	170,336
Trade receivables	451,763	574,776
Other receivables	8,613	—
GST receivable	117,185	550,045
Interest accrued	122,937	—
Prepayments	56,471	—
	761,494	1,295,157

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 01/07/26 to 31/08/26

Note 5. Inventories

	2026 Actual \$	01/07/26 to 31/08/26 Actual \$
Current		
Fuel and materials	11,004	11,004
Total current inventories	11,004	11,004
Balance at beginning of year	—	3,331
Inventories expensed during the year	3,331	—

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 01/07/26 to 31/08/26

Note 6. 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	Total Property \$	Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Balance at 1 July 2025		11,836,198	41,954	546,867	12,425,019
Additions		—	90,677	347,386	438,063
Disposals		—	(2,719)	(142,038)	(144,757)
Revaluation increments transferred to revaluation surplus		—	—	—	—
Depreciation	8	(251,834)	(12,614)	(117,473)	(381,921)
Transfers		—	—	64,780	64,780
Other Movements		—	—	—	—
Balance at 30 June 2026		11,584,364	117,298	699,522	12,401,184
Comprises:					
Gross balance amount at 30 June 2026		12,591,698	207,456	1,008,609	13,807,763
Accumulated depreciation at 30 June 2026		(1,007,334)	(90,158)	(309,087)	(1,406,579)
Other Movement		—	—	—	—
Balance at 30 June 2026	8b	11,584,364	117,298	699,522	12,401,184
Balance at 1 July 2026		11,584,364	117,298	699,522	12,401,184
Additions		—	—	—	—
Disposals		—	—	(32,592)	(32,592)
Revaluation increments transferred to revaluation surplus		—	—	—	—
Depreciation	8	—	—	—	—
Other Movements		—	—	—	—
Balance at 30 June 2027		11,584,364	117,298	666,930	12,368,592
Comprises:					
Gross balance amount at 30 June 2027		12,591,698	207,456	924,195	13,723,349
Accumulated depreciation at 30 June 2027		(1,007,334)	(90,158)	(257,265)	(1,354,757)
Other Movement		—	—	—	—
Balance at 30 June 2027	8b	11,584,364	117,298	666,930	12,368,592

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 6. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

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

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

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

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

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 7. Infrastructure

(a) Movements in balances

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

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance as at 1 July 2025		171,765,495	418,510	320,028	64,780	172,568,813
Additions *		—	—	—	3,314,014	3,314,014
(Disposals)		—	—	—	—	—
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—
Depreciation	10a	(7,816,893)	(12,652)	(18,495)	—	(7,848,040)
Transfers		—	—	—	(64,780)	(64,780)
Balance at 30 June 2026		163,948,602	405,858	301,533	3,314,014	167,970,007
Comprises:						
Gross balance amount at 30 June 2026		246,770,246	621,676	419,962	3,314,014	251,125,898
Accumulated depreciation at 30 June 2026		(82,821,644)	(215,818)	(118,429)	—	(83,155,891)
Balance at 30 June 2026		163,948,602	405,858	301,533	3,314,014	167,970,007
Balance as at 1 July 2026		163,948,602	405,858	301,533	3,314,014	167,970,007
Additions *		—	—	—	626,494	626,494
(Disposals)		—	—	—	—	—
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—
Depreciation	10a	—	—	—	—	—
Transfers		3,314,014	—	—	(3,314,014)	—
Balance at 30 June 2027		167,262,616	405,858	301,533	626,494	168,596,501
Comprises:						
Gross balance amount at 30 June 2027		250,084,260	621,676	419,962	626,494	251,752,392
Accumulated depreciation at 30 June 2027		(82,821,644)	(215,818)	(118,429)	—	(83,155,891)

Notes to and forming part of the financial report
for the period from 01/07/26 to 31/08/26

Note 7. Infrastructure (continued)

		Infrastructure roads	Other infrastructure - recreation	Other Infrastructure	Work in progress	Total infrastructure
	Note	\$	\$	\$	\$	\$
Balance at 30 June 2027		167,262,616	405,858	301,533	626,494	168,596,501

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

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 7. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
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 the period from 01/07/26 to 31/08/26

Note 8. Fixed assets

		2026 Actual \$	01/07/26 to 31/08/26 Actual \$
	Note		
Depreciation			
Buildings - non-specialised	6a	251,834	—
Furniture and equipment	6a	12,614	—
Plant and equipment	6a	117,473	—
Infrastructure - roads	7a	7,816,893	—
Infrastructure - other	7a	18,495	—
Infrastructure - Recreation	9a	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	3 to 5 years
Plant and equipment	5 to 20 years
Infrastructure - Roads	0 to 40 years
Infrastructure - Other	not depreciated
-Pavement	18 to 40 years
Seal	
- bituminous seals	3 to 20 years
- asphalt surfaces	3 to 20 years
Gravel roads	
-formation	not depreciated
-pavement	8 to 31 years
-kerb	6 to 14 years
Other infrastructure	20 to 50 years

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 8. 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.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 8. Fixed assets (continued)

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 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 01/07/26 to 31/08/26

Note 9. Intangible assets

Intangible assets are as follows:

Software

Non-current

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 01/07/26 to 31/08/26

Note 10. Trade and other payables

	2026 Actual \$	01/07/26 to 31/08/26 Actual \$
Current		
Trade creditors	244,090	(14,741)
Prepaid rates	2,214	2,214
Accrued payroll liabilities	47,799	–
Statutory liabilities	32,614	79,527
Accrued expenses	127,815	45,887
Other creditors	158,253	159,203
Total current trade and other payables	612,785	272,090

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

Trade and other payables

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

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

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 11. 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.

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 12. Revaluation surplus

	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26		01/07/26 to 31/08/26	2026	2026	2026		2026
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Movement on Revaluation	Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Movement on Revaluation	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	9,954,056	—	—	—	9,954,056	9,954,056	—	—	—	9,954,056
Revaluation surplus - Plant and equipment	190,407	—	—	—	190,407	190,407	—	—	—	190,407
Revaluation surplus - Infrastructure - roads	110,845,929	—	—	—	110,845,929	110,845,929	—	—	—	110,845,929
	120,990,392	—	—	—	120,990,392	120,990,392	—	—	—	120,990,392
	120,990,392	—	—	—	120,990,392	120,990,392	—	—	—	120,990,392

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 13. Restrictions over financial assets

		01/07/26 to 31/08/26 Actual \$	01/07/26 to 31/08/26 Budget \$	2026 Actual \$
	Note			
(a) Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	2	8,293,678	—	—
- Financial assets at amortised cost	3	—	—	8,293,678
		<u>8,293,678</u>	<u>—</u>	<u>8,293,678</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	16	8,293,678	—	8,293,678
Total restricted financial assets		<u>8,293,678</u>	<u>—</u>	<u>8,293,678</u>

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 14. 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 01/07/26 to 31/08/26

Note 14. 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 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.

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 01/07/26 to 31/08/26

Note 15. Rating information

	2025/26	2025/26				01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26
	Actual Total revenue	Actual Total revenue Budget	Basis of valuati on	Rate in \$	Numbe r of propert ies	Actual Rateabl e value,	Actual Rate revenu e	Actual Interim rates	Actual Back rates	Actual Total revenu e	Budget rate revenu e	Budget interim rate	Budget back rate	Budget total revenu e
Rate type	\$	\$				\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) General Rates														
Rate Description														
Mining Tenaments			Unimpr oved valuatio n											
	512,878	—		—	—	—	569,948	—	—	569,948	—	—	—	—
Total general rates	512,878	—					569,948			569,948				
Minimum payment														
Mining Tenaments			Unimpr oved valuatio n											
	1,704	—		—	—	—	—	—	—	—	—	—	—	—
Total minimum payments	1,704	—												
Total general rates and minimum payments	514,582	—					569,948			569,948				
Total rates	514,582	—								569,948				—

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

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

Notes to and forming part of the financial report

for the period from 01/07/26 to 31/08/26

Note 16. Reserve accounts

	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	01/07/26 to 31/08/26	2026	2026	2026	2026
	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual	Opening Balance Budget	Transfer to Budget	Transfer (from) Budget	Closing Balance Budget	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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.

Interest earned on reserve investments was retained in municipal funds and was not transferred to reserve accounts in 2025-26.

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 Ngaanyatjaraku, 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.