# ORDINARY MEETING OF COUNCIL

# ATTACHMENTS

## 28 October 2026
## at
## 1.00pm

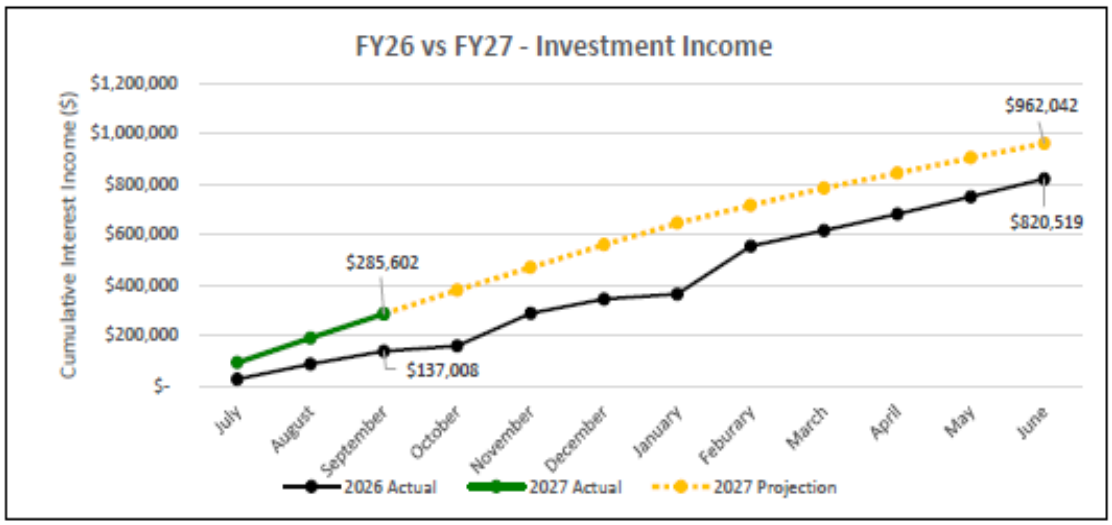
# Attachments


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# Investment 10.1 Investment Register – September 2026

## Cash Position Summary as at 30 September 2026

| Account | Balance ($) | Annual Interest Rate | Maturity Date |
|---|---|---|---|
| Municipal Funds: | | | |
| Municipal Account - xxx911 | 92,725 | 0.00% | At Call |
| Municipal Premium - xxx534 | 2,598,730 | 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 | 23,485,133 | | |




**Commentary**
Investment income is forecast to increase from $821k in 2025-26 to approximately $962k 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 $10,485,133 (45% of portfolio) available on call or within 90 days.

**Compliance Statement**
All investments are held in accordance with Council's Investment Policy and the Ministerial Investment Order under Section 6.14 of the Local Government Act 1995.

**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.

**10.2 – Payment by employees via Purchasing Cards**

**September 2026**

**CEO Credit Card Transactions**

| Payee Name | Debit Amount | Date | Transaction Description |
|---|---|---|---|
| Budget rent A Car | $1,789.67 | 2/09/2026 | Rental car - replacement for BMO vehicle |
| Uber | $44.82 | 5/09/2026 | CEO - Adelaide Airport to Home |
| Goldfields Toyota | $940.97 | 7/09/2026 | Repairs to wiring 1IPZ919 - Road Officer Vehicle |
| Starlink Internet | $426.01 | 17/09/2026 | Starlink subscription 17/9-17/10/26 |
| Starlink Internet | $172.46 | 21/09/2026 | Starlink subscritpion data block & terminal access 20/9 - 17/10/26 |
| Virgin Australia | $1,574.99 | 21/09/2026 | CEO Travel - Perth to Adelaide 23/9/26 |
| Qantas | $442.40 | 21/09/2026 | CEO Travel - Adelaide to Perth 22/9/26 |
| Qantas | $1,006.60 | 21/09/2026 | CEO Travel - Adelaide to Perth 27/9/26 |
| Uber | $45.99 | 22/09/2026 | CEO Travel - Home to Adelaide airport 21/9/26 |
| Uber | $17.89 | 22/09/2026 | CEO Travel Perth to NCAMS |
| Uber | $43.54 | 22/09/2026 | CEO Travel - Perth airport to WALGA |
| Starlink Internet | $592.00 | 22/09/2026 | Starlink - Roam and Residential subscription 22/9 - 22/10/26 |
| uber | $24.09 | 23/09/2026 | CEO Travel |
| uber | $23.37 | 23/09/2026 | CEO Travel NCAMS to Accommodation |
| uber | $26.87 | 23/09/2026 | CEO Travel Accommodation to Perth Airport |
| Card Fee | $10.00 | 27/09/2026 | |
| Total | $7,181.67 | | |

**Finance Manager**

| Payee Name | Debit Amount | Date | Transaction Description |
|---|---|---|---|
| Uber | 20.99 | 23/09/2026 | Uber to LGIS office for post-renewal meeting |
| Uber | 28.13 | 22/09/2026 | Uber home from LGIS office |
| Card Fee | $10 | 27/09/2026 | |
| Total | $59.12 | | |

**Governance Manager – September 2026**

| Payee Name | Debit Amount | Date | Transaction Description |
|---|---|---|---|
| Qantas | $688.90 | 31/08/2026 | CEO Travel Ayers Rock to Home 4/9/26 |
| Chartair | $481.61 | 7/09/2026 | AC travel Warburton to Kalgoorlie 10/9/26 |
| Yulara - ayers rock hotel | $706.30 | 9/09/2026 | CEO & EHO Accommodation 27/10/26 |
| Albion Hotel | $155.00 | 10/09/2026 | Accommodation AC to pick up work vehicle |
| Wilson Carparking | $30.54 | 11/09/2026 | CEO and GM Carparking - UHY Haines meeting |
| Airnorth | $376.09 | 11/09/2026 | EHO Flight Perth to Alice Springs 27/10/26 |
| Chartair flight | $390.77 | 11/09/2026 | GM Flight |
| Trusty Glass | $900.00 | 11/09/2026 | Deposit for CEO LC300 rear window replacement 1HXJ715 |
| Qantas | $698.89 | 11/09/2026 | GM Travel - AS to Home 26/9/26 |
| Chartair | -$385.53 | 15/09/2026 | Refund of double booked flight |
| Mily Store | $31.20 | 16/09/2026 | Catering for ARIC Meeting 16/9/26 |
| Mily Store | $54.80 | 24/09/2026 | Water and supplies for Community site visit |
| Kmart | $193.00 | 24/09/2026 | Supplies for staff housing |
| Kmart | -$193.00 | 24/09/2026 | Cancelled and refunded to change collection name |
| Kmart | $193.00 | 24/09/2026 | Reordered supplied for staff housing under staff members name for pickup |
| Murphy Tyrepower | $430.00 | 24/09/2026 | Replacement tyre and fitting for 1IPZ919 |
| Card Fee | $10.00 | 27/09/2026 | |
| Total | $4,761.57 | | |
| | | | |
| Total payments via credit cards | $ 12,002.36 | | |

**10.4 Council Resolution Register**

| Council Outstanding Resolution Tracker as of September 2026<br><br>Shire of Ngaanyatjarraku | | | |
|---|---|---|---|
| **Resolution Reference** | **Resolution** | **Action** | **Resolution Status** |
| 9.1.30.09.26 | That the minutes of the Ordinary Council Meeting held on 26 August 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 |
| 10.1.30.09.26 | That Council receive the Council Investment Register detailing investment activity for August 2026. | No further action | Completed |
| 10.2.30.09.26 | That Council receive the listing of payments made by authorised employees using transaction cards for the period of 27 July to 26 August 2026. (Attachment 10.2) | No further action | Completed |
| 10.3.30.09.26 | That Council note the Chief Executive Officers Report for August/September 2026. | No further action | Completed |
| 10.4.30.09.26 | That Council receive and note the Council Resolution Register for August 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 |
| 10.5.30.09.26 | That Council by absolute majority:<br>1. Authorises the CEO to waive the adopted rental fees and charges for Lot 183 Warburton (Early Learning Complex) and Lot 255B Motel Street, Warburton to the Ngaanyatjarra Council Group.<br>2. Waiving of Rental charges for Lot 183 Warburton (Early Learning Complex) and Lot 255B Motel Street, Warburton to the Ngaanyatjarra Council Group to be reviewed in three months, being December 2026. | Follow up December 2026 | Follow up December 2026 |
| 10.6.30.09.26 | *That Council:*<br>*1. Accept the Compliance Audit Return 2025 (Attachment 9.1) as* | No further action | Completed |

| | | | |
|---|---|---|---|
| | *contained in Attachment 9.1 for the period 1 January to 31 December 2025;*<br>*2. Recommend Council adopt the Compliance Audit Return 2025 and*<br>*3. Recommend Council authorise the Shire President and Chief Executive Officer to sign the 2025 Compliance Audit Return for submission to the Department of Local Government, Industry Regulation and Safety by 30 September 2026 in accordance with legislative requirements.* | | |
| 11.1.30.09.26 | That Council receive the Operational Services Action Report for September 2026. (Attachment 11.1). | No further action | Completed |
| 12.1.30.09.26 | That the Council received the month payment listing for August 2026 showing payments of $1,115,301.18 (Attachment 12.1). | No further action | Completed |
| 12.2.30.09.26 | That Council receive the Monthly Financial Report for the periods ended 31 August 2026 (Attachment 12.2). | No further action | Completed |

**10.6 Council Meeting Dates**

| Date | Location | Time |
|---|---|---|
| Wednesday, 24 February 2027 | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm |
| Wednesday, 31 March 2027 | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm |
| Wednesday, 28 April 2027 | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm |
| Wednesday, 26 May 2027 | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm |
| Wednesday, 30 June 2027 | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm |
| Wednesday, 28 July 2027 | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm |
| Wednesday, 25 August 2027 | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm |
| | Council Chambers | |

| | | |
|---|---|---|
| Wednesday, 29 September 2027 | Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm |
| Wednesday, 27 October 2027 | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm |
| Wednesday, 24 November 2027 | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm |
| Wednesday, 15 December 2027 | Council Chambers<br>Tjulyuru Cultural and Civic Centre,<br>Warburton Community | 1.00pm |

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# Council Policy

## Policy 2.10 – Cash Reserves

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# Council Policy 2.10 – Cash Reserves

## Policy Objective

To provide strategic support and direction for the establishment and utilisation of Cash/Financial Asset Backed Reserves (Reserves).

## Background

Reserves are accounts established and held within the municipal fund to hold cash retained by the Shire for the purpose of:

- Reducing business risk;
- Improved financial management;
- Improved strategic capacity;
- meeting asset renewal needs; or
- meeting statutory obligations and other external requirements.

The balance of cash held in reserve accounts are restricted to the defined purpose for which the reserve account was established.

Changes to the purpose for which money is held or used in a Reserve is to be made in accordance with the requirements of section 6.11 of the *Local Government Act 1995*.

## Policy Statement

This Policy provides direction to management in relation to a framework surrounding decisions to place funds into a reserve account.

### Linkage to the Long-Term Financial Plan

Cash reserves are a mechanism to assist in achieving the strategic objectives of the Shire and the decision to allocate cash to/from a reserve account is made within the context of its implication on the long-term financial sustainability of the Shire.

### Inter-Generational Equity

The Shire will seek to achieve intergenerational equity in its use of reserve savings as a means of funding long lived assets to achieve an alignment of the cost of funding the asset(s) and the consumption of the benefit.

### Establishment of Reserve Accounts

The Shire will generally support the establishment of cash reserves in accordance with Appendix A of this policy, to achieve the following outcomes:

| Purpose | Rationale for Establishment |
|---|---|
| Business Risk | Reserves may be established to minimise the impact on Council operations in any one year from unanticipated events. Unanticipated events can arise from the impact of natural disasters where the financial risks cannot be fully recouped under an insurance policy or disaster funding.<br><br>In addition, unanticipated events may include draws on employee entitlements such as annual leave or sick leave or the unanticipated failure of assets critically important to maintaining service levels. |
| Financial Management | To manage the transition from a past budget period to a future period, reserves may be established to hold restricted funds to match/offset the respective expenditure.<br><br>Reserves may also be established to be used to accumulate funds for operating expenses that occur on a recurrent basis but do not require an annual allocation in every budget year. |
| Strategic Capacity | On occasions, the Shire is offered strategic opportunities by the State/Federal government or the private sector to partner in the provision and delivery of community initiatives and programs. These are usually in the form of external grants or contributions which require a financial contribution from the Shire. Sufficient notice may not be provided to develop a specific financing strategy to take advantage of these opportunities. Strategic Reserves may be established to maintain a level of savings to access these opportunities subject to the outcomes aligning with the Shire's strategic community goals and priorities. |
| Meeting Future Needs | Reserves may be established to save for the future renewal of assets with the funding of anticipated future expenditure needs. This provides the Shire a financing tool to manage issues of intergenerational equity, reduce reliance on borrowing to fund long lived assets and to overcome the restriction of a single budget by smoothing the funding allocation over the longer term. |
| Statutory Obligations | Legislation, including the Local Government Act 1995, requires selected revenue streams to be quarantined and to only fund the purpose for which the revenue was raised. Money held in these Reserves cannot be used for any other purpose and its use must be in accordance with the relevant legislative instrument. |

## Interest on Investment Reserves

**Interest earned on funds held in Reserve accounts is retained in the municipal fund and is not transferred to the respective Reserve, unless either of the following applies:**

a) Interest treatment set out in Appendix A states an alternative; or
b) Council has adopted an alternative budget position that overrides this Policy

Where interest is retained, it is deposited into the Municipal Funds account.

# Monitoring and Reporting

The minimum and maximum levels of cash held in each Reserve (if applicable) will be determined in accordance with Appendix A of this Policy. The anticipated levels of Reserves will be reported in the budget annually in accordance with minimum and maximum levels as set out in this policy.

The minimum levels as set out in this policy are to be considered as a goal and may not be able to be achieved at times due to events that impact the use of the Reserve. If minimum levels are not achieved, the long-term financial plan is to include strategies to return the cash levels to the minimum balance in accordance with this policy.

If the maximum levels, as set out in this policy, are achieved for the relevant Reserve, future transfers of cash to the Reserve are to be suspended until such time a report is prepared to the Council to review the levels and purpose of the Reserve account.

# Policy History

## Amendments to this Policy

Amendments to this policy require a simple majority decision of Council. This Policy is to be reviewed at least every three (3) years.

## History

Policy adopted: 24 June 2020
Policy reviewed: 28 June 2023
Policy reviewed: 30 July 2025
Policy Reviewed: 28 October 2026

## Previous Policy

N/A

# Appendix A - Reserves

| Reserve Name | Reserve Purpose | Anticipated Date of Use | Interest Treatment | Min. Target Balance | Max. Target Balance |
|---|---|---|---|---|---|
| Leave Reserve | To provide for the payment of employee entitlements | Ongoing | Interest earned to be retained in municipal fund | 50% of the accumulated liability | 100% of the accumulated liability |
| Asset Replacement, acquisition and development fund Reserve | To provide and replace the necessary equipment, furniture, plant, buildings and infrastructure comprising of roads, drains, footpaths and recreational reserves | Ongoing | Interest earned to be retained in municipal fund | Determined by the LTFP and applicable AMPs | Determined by the LTFP and applicable AMPs |
| Cultural Centre Reserve | To Provide for the successful operations of the Cultural Centre as provided in clause 8.2.31 of the management deed between the Shire of Ngaanyatjarraku, Warburton Community Incorporated and the Ngaanyatjarra Council (Aboriginal Corporation), transfers to the reserve representing surplus funds from the day to day operations of the Cultural Centre after deducting costs incurred by the Shire | Ongoing | Interest earned to be retained in municipal fund | Not applicable | Not applicable |
| Strategic Reserve | To provide for the reduction of financial risk of unanticipated events in the occurrence of a natural disaster.<br>To provide for strategic actions in support of identified activities that cannot be funded in the one budget period.<br>To Provide for the capacity to take-up unanticipated strategic opportunities. | Ongoing | Interest earned to be retained in municipal fund | Determined by the LTFP | Determined by the LTFP |

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# Council Policy

## Policy 2.12 – Investment

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# Council Policy 2.12 – Investment

## Policy Objective

To invest the Shire surplus funds with consideration of risk and at the most favourable rate of interest available to it at the time, for that investment type, whilst ensuring that liquidity requirements are being met.

## Policy Statement

Preservation of capital is to be the principal objective with consideration given to liquidity, cash flow requirements and return on investment.

Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio. This includes managing credit and interest rate risk within identified thresholds and parameters.

The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of an investment.

The investment is expected to achieve a predetermined market average rate of return that takes into account the Shire's risk tolerance. Any additional target set by the Shire will also consider the risk limitation and prudent investment principles.

## Scope and Limitations

All investments are to comply with the following:

- *Local Government Act 1995* - Section 6.14
- The *Trustees Act 1962* – Part III Investments;
- *Local Government (Financial Management) Regulations 1996*; and
- Australian Accounting Standards.

## Prudent Person Standard

Investments are to be managed with the care, diligence and skill that a "prudent person" (as derived by legislation, Trustees Act 1962, and case law) would exercise. Officers are to manage investments to safeguard the portfolio in accordance with the spirit of this Investment Policy, and not for speculative purposes.

# Ethics and Conflicts of Interest

Officers shall refrain from personal activities that could be perceived to conflict with the proper execution and management of Shire's investment portfolio. This policy requires officers to disclose any conflict of interest to the CEO and the CEO to the Council.

# Approved Investments

Where delegations from Council exist, the CEO and/or delegated officers may invest funds within authorised investment parameters of this policy and legislative requirements.

1. Cash / Bank Deposits may be invested with:

   an authorised deposit-taking institution as defined in the *Banking Act 1959* (Commonwealth) section 5; or
   the Western Australian Treasury Corporation established by the *Western Australian Treasury Corporation Act 1986*;

2. Restrictions on investments will require the Shire not to:

   a) deposit with an institution except an authorised institution;
   b) deposit for a fixed term of more than 12 months;
   c) invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
   d) invest in bonds with a term to maturity of more than 3 years;
   e) invest in a foreign currency.

# Risk Profile

The Shire will maintain a conservative investment approach aligned to its risk appetite and tolerance statement within the Shire's adopted Risk Management policy, and investment risks will therefore be kept to an acceptable minimum. This is intended to ensure short term funds are readily available when required through Council and delegated officers maintaining their fiduciary obligations required by legislation.

# Internal Control

The Chief Executive Officer is to implement internal controls in accordance with *Local Government (Financial Management) Regulations 1996*.

# Policy History

## Amendments to this Policy

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

## History

Policy adopted: unknown
Policy reviewed: 24 June 2020
Policy amended: 24 June 2020
Policy reviewed: 28 June 2023
Policy reviewed: 07 October 2026

## Previous Policy

Policy 2.7



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# Council Policy

## Policy 1.5 – Approvals at Short Notice

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# Council Policy 1.5 – Approvals at Short Notice

## Policy Objective

This policy establishes a process for the CEO to seek Council endorsement on minor matters requiring a simple majority decision between scheduled Council meetings, where delaying the decision until the next meeting would not be in the Shire's interest.

## Policy Statement

To provide the CEO the ability to seek council endorsement, out of session, on minor matters. The policy cannot be enacted for any matter or action requiring an absolute majority decision of Council.

## Matter Arising – Short Notice

The CEO will prepare an agenda item for council to consider, relating to the matter to be considered, detailing the following information:

a) Details to support the timing / necessity for consideration in accordance with this policy;
b) Information pertinent to provide sufficient information to allow elected members to make an informed decision;
c) The benefit / disadvantage to the district if the matter was not considered at short notice;
d) Risk information; and
e) Financial implications.

## Approvals – Short Notice

Where the timing of a matter being brought before the Shire requiring a decision does not provide an opportunity for council to consider the matter at a scheduled meeting (such as when received at short notice), the CEO shall:

a) Prepare an agenda item in accordance with regular processes / procedures and circulate to the council via email;
b) Email correspondence is to set a reasonable period of notice for elected members to respond (not less than 24 hours);
c) If no objections are raised within the set notice period by an elected member to the CEO, it will be taken by the CEO the elected member agrees with the recommendation;
d) Decisions on matters at short notice will be made once agreement has been received from a simple majority of all elected members; and
e) Decision is to be presented for ratification at the next ordinary meeting of council with a copy of the agenda item included in the minutes.

# Exclusions

Matters which may not be considered by this policy include:

a) any decision requiring an absolute majority decision of council; and
b) tenders.

# Policy History

## Amendments to this Policy

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

## History

Policy adopted: 24 June 2020
Policy reviewed: 28 June 2023
Policy reviewed: 28 October 2026

## Previous Policy

N/A

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# Council Policy

## Policy 1.15 – Community Engagement

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# Council Policy 1.15 – Community Engagement

## Policy Objective

To:

outline the principles for community engagement activities conducted by, or on behalf of, the Shire of Ngaanyatjarraku;
utilise community input to assist in making more informed and sustainable decisions; and
use engagement methods that are inclusive, culturally appropriate, accessible, flexible and proportionate to the purpose, level of impact and participants involved.

a) support community input into the Shire's Integrated Planning and Reporting processes, including the Strategic Community Plan, Corporate Business Plan and other major plans, strategies and policies.

The policy reflects the Shire's Strategic Community Plan Theme, A strong voice representing the interests of the community.

## Scope and Limitations

The policy will be supported by community engagement guidelines that provide clarity on when it is appropriate to engage, and at what level.

Shire's approach to community engagement is based on the International Association of Public Participation's (IAP2) Spectrum. The level of engagement should be determined by considering the issue, problem or opportunity requiring community engagement, the objectives to be achieved by engaging and the extent that the community can assist Shire Council to make decisions.

The IAP2 Public Participation Spectrum:

| | Inform | Consult | Involve | Collaborate | Empower |
|---|---|---|---|---|---|
| **Community Participation Goal** | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| **Promise to the Community** | | | | | |
| **Example Techniques** | | | | | |

The Shire will ensure that the level of engagement selected is clearly communicated to participants, including the purpose of the engagement, what can be influenced, any statutory or operational constraints, expected timeframes, and how feedback will be considered.

Where engagement is required by legislation, regulation or a formal planning process, this policy will be applied in a way that complements, and does not replace, those statutory notification, advertising, submission or decision-making requirements.

This policy will apply to Shire Councillors and Shire staff. It also applies to contract workers, consultants and tenderers who are undertaking community engagement on behalf of Shire.

Community engagement is about involving the community in decisions that affect them in an appropriate manner. It is crucial to the successful development and implementation of effective policies and decisions and for improving services through understanding and responding to the needs and aspirations of the community.

Community engagement does not necessarily mean achieving consensus. However, it does involve seeking broad informed agreement and the best possible outcome for the Shire and community. It assists the Shire Council to build rapport with the community ensuring that they feel their views are being recognised as part of the decision-making process.

The policy does not prevent Shire Council from engaging with the community in addition to any statutory requirements, provided that any legislative timeframes are also met.

# Background

Community engagement is recognised as crucial to effective, transparent and accountable governance in the public, community and private sectors. Effective engagement generates better decisions and can deliver more sustainable economic, environmental, social and cultural outcomes. Meaningful community engagement seeks to address barriers and build the capacity and confidence of all people to participate in and negotiate and partner with institutions that affect their lives.

# Guiding Statement

The Shire's approach to community engagement will reflect the principles below. They represent the Shire's best practice approach in community engagement. They are not prescriptive but rather are used to guide the development, implementation and evaluation of the community engagement process.

# Open and Inclusive

a) Recognise community participation as a right of all citizens and an integral component of informed decision-making;
b) Create, support and promote opportunities for the community to participate in decision-making;
c) Encourage involvement from a wide cross-section of the community using engagement processes that are accessible, inclusive and suitable to the audiences;
- Provide openness and commitment to ensuring that the community is well informed about the Shire's service delivery, planning and decision-making processes.

d) Recognise the cultural context, language needs, remoteness and practical access barriers that may affect participation across Ngaanyatjarraku communities.

# Mutual Trust, Respect and Accountability

a) Treat all participants in the engagement process with respect and dignity;
b) Approach engagement from an impartial perspective, free from bias toward any stakeholder involved in the process;
- Ensure accountability, accessibility and ethical dealings with the community.

c) Respect cultural protocols and, where appropriate, work with community representatives, Elders, service providers and other stakeholders to support meaningful participation.

# Early and Clear Engagement

a) Seek early engagement and regularly involve the community in decision making;
b) Communicate clearly the objectives of the engagement process and provide community members with all available and relevant information as part of the consultation engagement process to ensure informed discussion;
c) Communicate the parameters of the engagement process (what is and is not negotiable) to participants from the outset, including legislative requirements, the Shire's sphere of influence, conflicting community views, policy frameworks and context, budget constraints, etc;

Acknowledge that planning is a crucial process to deliver successful outcomes and commit to developing and implementing community engagement plans.

d) Select engagement methods that are proportionate to the level of community interest, potential impact, statutory requirements, available resources and the extent to which community input can influence the outcome.

## Consideration and Feedback

- Demonstrate that community contributions and relevant data have been considered before decisions are made on matters that affect the local community;
- Provide participants with feedback at appropriate stages and, where practicable, explain how engagement findings influenced the final decision, recommendation or next step.

a) Keep appropriate records of engagement activities, feedback received, key issues raised and how that feedback was considered, in accordance with the Shire's record keeping obligations.

## Skills and Resources

a) Endeavour to ensure that sufficient timeframes and adequate resources are allocated to engagement processes;
b) Coordinate community engagement processes where possible to optimise resources, ensure efficiency and avoid duplication;

- Recognise the skills required to undertake community engagement and provide staff and Shire Councillors with opportunities for further skills development and training.

c) Use a mix of engagement methods where appropriate, including in-person, written, digital and place-based approaches, to support participation by people who may not be able to access standard consultation methods.

The Shire's best practice will ensure that the community is notified of the level of community engagement that will be required within the decision-making process and why this was chosen.

## Outcomes

The outcomes and benefits of effective community engagement include:

a) Increased community awareness about the Shire's services, planning and program delivery;
b) Increased awareness across the Shire of community views and the issues that should be considered as part of the decision-making process;
c) Increased awareness of the needs, priorities and diversity of the local community, which in turn ensures that the Shire's service provision and planning functions are aligned appropriately;
d) Increased levels of community ownership and acceptance of decisions affecting the local government area;

- Shire Council and the community working together to address local issues where appropriate; and





- Potential for time, resources and cost savings for the Shire; and

e) Clearer evidence to support Council and administrative decision-making, including reporting on engagement outcomes through Council reports, project records or other appropriate mechanisms.

# Policy History

## Amendments to this Policy

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

## History

Policy adopted: 24 June 2020
Policy amended: 24 June 2020
Policy reviewed: 28 June 2023
Policy reviewed: 28 October 2026

### Previous Policy

N/A





Shire of Ngaanyatjarraku
ON A JOURNEY

# Council Policy

## Policy 1.17 – Use of Common Seal



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# Council Policy 1.17 – Use of Common Seal

## Policy Objective

To establish protocols for the affixing of the Shire's Common Seal in accordance with Section 9.49A *Local Government Act 1995*. For the purposes of section 9.49A(2) of the Local Government Act 1995, Council authorises the use of the Common Seal in accordance with this Policy, either generally or specifically as applicable.

## Documents Requiring the Common Seal

Documents requiring the Common Seal may include, but shall not be limited to:

a) Sale of Shire owned land where the Council resolution approving the transaction expressly states that the final document is to be signed and sealed and the transaction finalised.
b) Legal Agreements – executed as deeds or where sealing is required by law or expressly required by Council.
c) Contractual Agreement – only where sealing is required by legislation or Council resolution.
d) A Town Planning Scheme and any Town Planning Scheme Amendments;
e) Documents relating to land matters including the lodgement of caveats, memorials, leases, transfers, deeds, licences, covenants, easements and withdrawal of instruments where execution by common seal is required by legislation or Council resolution;
f) Local Laws
g) Service Agreements; where execution by common seal is required by legislation or Council resolution;
h) New Funding or Contracts of Agreement between the Shire and State or Commonwealth Governments for programs to which the Shire has previously adopted, or additions to existing programs, which in the view of the Chief Executive Officer are in accordance with the original intent of the Shire endorsed program; and
i) Any other documents stating that the Commons Seal of the Shire is to be affixed.

The following documentation generally does not require affixation of the Common Seal unless legislation requires it or Council expressly resolves otherwise:

- Withdrawal of caveats;
- Subdivision of Shire owned land

## Execution of Documents without the Common Seal

Where affixation of the Common Seal is not required by legislation or Council resolution, documents may be executed on behalf of the Shire by the Chief Executive Officer or other

authorised employee or agent in accordance with section 9.49A(4) of the Local Government Act 1995 and the Shire's Register of Delegations.

## Authorised Signatures

The President and Chief Executive Officer are authorised to affix and sign all documents to be executed under the common seal; however, in the absence of the President and/or the Chief Executive Officer, as the case may be, the Deputy President and the Acting Chief Executive Officer are authorised to affix the common seal.

## Witnessing of Signature

The common seal may only be affixed in the presence of both the President and the Chief Executive Officer (or the Deputy President and/or the Acting Chief Executive Officer, as the case may be), each of whom is to sign the document to attest that the common seal was so affixed.

## Register to be Maintained

Details of all transactions where the common seal has been affixed shall be recorded in a register, with such register to record each date on which the common seal was affixed to a document, the nature of the said document, and the parties to any agreement to which the common seal was affixed.

The register is to record each transaction with an identifying number that is to be recorded against the common seal as it is affixed.

## Reporting to Council

Council will receive a copy of details from the register of all Common Seals affixed for the previous (6) six month period.

## Policy History

### Amendments to this Policy

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

### History

Policy reviewed: 24 June 2020
Policy amended: 24 June 2020
Policy reviewed: 28 June 2023
Policy reviewed: 28October 2026

## Previous Policy

Policy 1.18

Shire of Ngaanyatjarraku
ON A JOURNEY

# Council Policy

## Policy 1.20 – Information Technology Systems and Internet Usage

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# Council Policy 1.20 – Information Technology Systems and Internet Usage

## Policy Objective

To establish clear principles for the secure, lawful, responsible and effective use of the Shire's information technology systems, internet services, devices, applications and information by authorised users.

- Elected members;
- Contractors/Sub-Contractors engaged by the Shire;
- Visitors and/or persons conducting business on Shire premises;
- Volunteers conducting activities approved by the Shire; and
- Committees of the Shire.

## Policy Statement

All use of Shire information technology systems and internet services must comply with applicable legislation, licensing requirements, standards, Shire policies, procedures and the relevant Code of Conduct. Users must use Shire information, equipment and facilities lawfully, securely, responsibly and only for authorised purposes. Users are accountable for protecting Shire information and access credentials and must not use Shire systems in a manner that exposes the Shire to operational, security, legal, financial or reputational risk.

This Policy will allow staff to maximise the benefits to be gained from the computer systems for staff, other users and the Shire. This Policy applies to all IT systems and associated equipment operated and available at the Shire.

The Chief Executive Officer is responsible for approving and maintaining an Information Technology Systems and Internet Usage Procedure that sets out user responsibilities, access controls, acceptable-use requirements, security practices, incident-reporting arrangements and administrative controls for Shire information technology resources. Communications and other information created, received or stored through Shire systems may constitute State records and must be captured, managed, retained and disposed of in accordance with the Shire's Record Keeping Plan, records management policies and procedures, and applicable legislation.

## Policy History

### Amendments to this Policy

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

### History

Policy reviewed: 24 June 2020

Policy amended: 24 June 2020
Policy reviewed: 28 June 2023
Policy reviewed: 28 October 2026

## Previous Policy

Policy 2.10




# Our Plan for the Future

## Shire of Ngaanyatjarraku | Council Plan 2026-2036

An integrated Strategic Community Plan and Corporate Business Plan

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# Introduction

**Welcome to the Shire of Ngaanyatjarraku's Plan for the Future. This document integrates the Strategic Community Plan and Corporate Business Plan into a single, cohesive plan that guides the Shire's future direction.**

Informed by contributions from community members and key stakeholders, the Plan is built around three fundamental questions:

- Where are we now?
- Where do we want to be?
- How will we get there?

Developed in line with the Integrated Planning and Reporting Framework, this Plan fulfils the legislative requirement for local governments to maintain a long-term planning document for their district.

The Plan sets out:

- The future vision for the Shire of Ngaanyatjarraku
- How the Shire will achieve its objectives and allocate resources
- How progress and success will be measured and reported

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# Shire of Ngaanyatjarraku
## On a Journey

The Shire's tagline 'On a Journey' reflects our commitment to continuous progress. While we are proud of our culture, communities and achievements, we recognise there is still work to do.

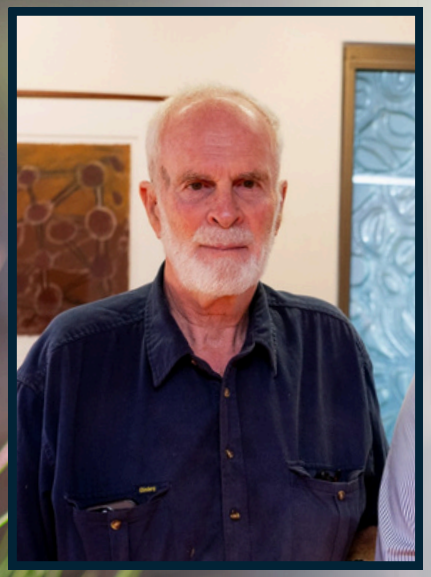
This Plan for the Future sets the direction for the next stage of our journey, working together to strengthen our people, care for our land and build capable leadership for future generations.

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## Acknowledgement of Country

The Shire of Ngaanyatjarraku acknowledges the Ngaanyatjarra people as the Traditional Owners and Custodians of the land on which we live and work. We pay our respects to Elders past, present, and emerging, and recognise their ongoing connection to Country, culture, and community.

We honour the deep knowledge and enduring care the Ngaanyatjarra people have given this land over countless generations, and we are committed to working in partnership to ensure the land, assets, and community continue to be supported for future generations.



# Shire President's Message

**It is my pleasure to present the Shire of Ngaanyatjarraku's Plan for the Future, a document that reflects our shared vision for the future and our commitment to working together for the benefit of all our communities.**

This Plan has been shaped by the aspirations, priorities and values of our people. It sets a clear direction for the years ahead and provides a framework for how the Shire will continue to advocate, plan and deliver services in a way that responds to local needs while supporting long term sustainability.

Our Shire is unique, not only because of its remoteness and the challenges that come with service delivery across a vast region, but because of the strength of its people, its culture and its deep connection to Country. We recognise the importance of respecting and protecting these strengths as we plan for the future.

This Plan reflects the Shire's commitment to sound leadership, fairness, accountability and partnership. We know that achieving lasting outcomes requires collaboration with our communities, with government, with service providers and with all those who have a role in supporting the future of Ngaanyatjarraku.

As we look ahead, our focus remains on building strong, safe and healthy communities; improving local infrastructure and services; supporting opportunities for our young people and families; and ensuring that our decisions today create a better future for the next generation.

On behalf of the Shire, I thank everyone who has contributed to the development of this Plan. Your voices are central to its purpose and direction. Together, we will continue working toward a future that reflects the aspirations and unique character of our communities.

Damian

Cr John Damian McLean JP
**Shire President**
**Shire of Ngaanyatjarraku**

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# Overview from the Chief Executive Officer

**The Shire of Ngaanyatjarraku's Plan for the Future sets a clear roadmap for the future of our communities. As the Shire's principal long-term planning document, it connects community aspirations with the Shire's vision and guides the delivery of services, infrastructure, advocacy and organisational planning. It also forms a core part of the Integrated Planning and Reporting Framework, ensuring community priorities are reflected in operational planning and resource allocation.**

Our Shire is unique in both scale and character. Covering nearly 160,000 square kilometres across the traditional lands of the Ngaanyatjarra people, the region is defined by its remoteness, cultural significance and the strength of its communities. This Plan recognises that our future must be shaped by the values, knowledge and aspirations of the people who live on and care for this Country.

The Plan is structured around three themes: Our People, Our Land and Our Leadership.

These themes reflect the priorities identified through consultation and provide a practical foundation for the Shire's work. They ensure the Plan responds to current needs while supporting long-term outcomes for future generations, including healthy and informed communities, stewardship of the land, improved connectivity, strong governance and continuous organisational improvement.

This Plan for the Future is both a practical framework and a statement of commitment. It reinforces the importance of capable staff, sound financial and asset management, and collaborative relationships with government agencies, community organisations and partners. By focusing on these five themes, the Shire can continue to respond to local needs while building resilience, confidence and capacity for the years ahead.

David Mosel
**Chief Executive Officer**
**Shire of Ngaanyatjarraku**



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# About Our Shire



**The Shire of Ngaanyatjarraku is one of the most remote local government areas in Western Australia, located across the vast desert lands east of the Goldfields.**

The Shire encompasses the communities of Warburton, Tjirrkarli, Wanarn, Warakurna, Kanpa, Tjukurla, Wingellina, Blackstone, Jameson and Patjarr and is defined by a strong community identity and enduring connections to Country. Life here is shaped by distance, climate and culture, with residents maintaining rich traditions while navigating the realities of living far from major service centres.

The Shire provides core local government services including roads, waste, facilities, statutory planning and advocacy. These functions support community wellbeing, enable safe travel across long distances and ensure essential infrastructure is maintained in a challenging environment. The Shire works closely with the Ngaanyatjarra Council Group, which delivers community and essential services directly to local communities. Together, these complementary roles help sustain daily life across the region.

The Shire of Ngaanyatjarraku is a place of extraordinary landscapes, with sweeping desert plains, rugged ranges and expansive skies. Its communities are closely connected through shared culture, language and kinship, and the region's remoteness fosters resilience, collaboration and a strong sense of belonging. The Shire's work is guided by these values, focusing on practical service delivery, long-term planning and advocacy to support current and future generations.

As a remote Shire, Ngaanyatjarraku faces unique challenges including limited access to services, high transport costs, extreme weather and the need for specialised infrastructure. These challenges also create opportunities: strengthening digital connectivity, improving essential services, supporting community-led initiatives and advocating for investment that reflects the realities of desert living.

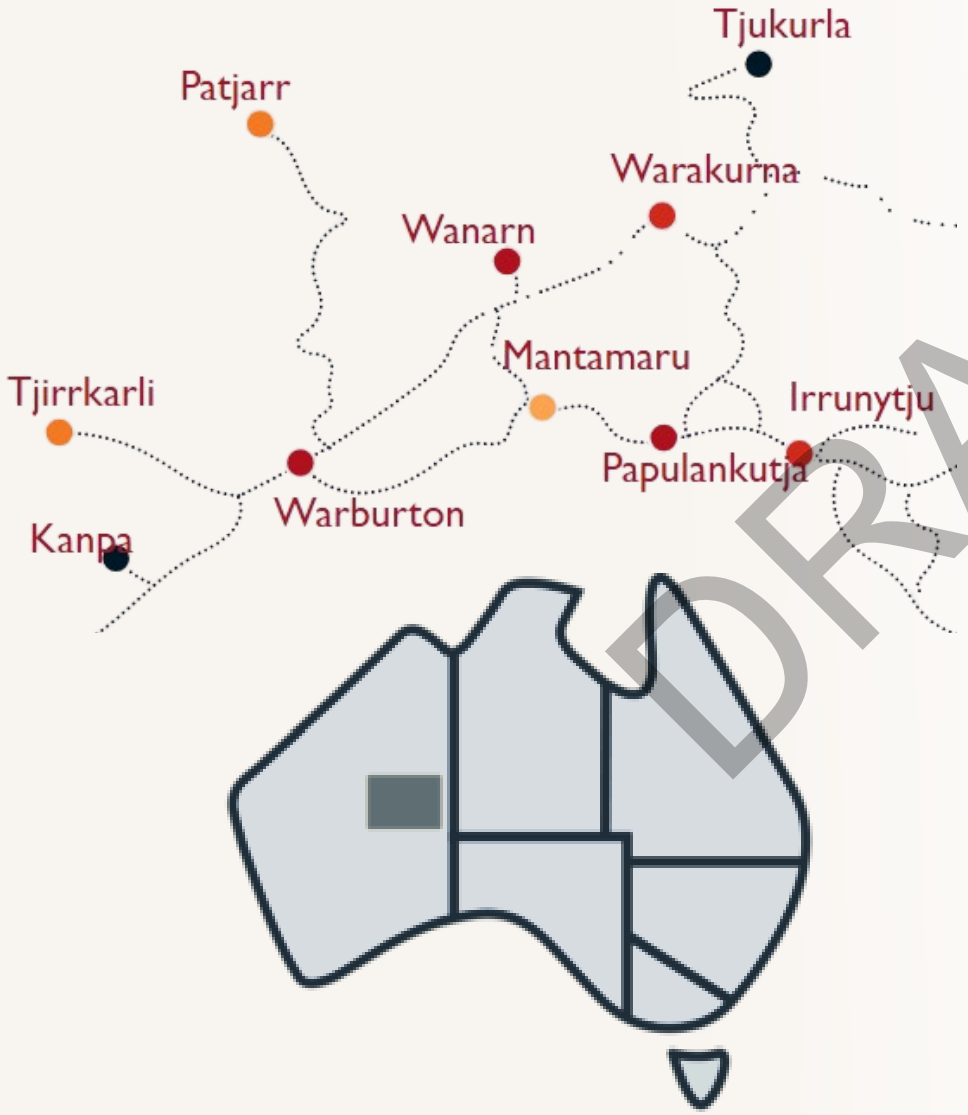
The Shire is committed to working in partnership with communities, regional organisations and government agencies to deliver outcomes that respect culture, support wellbeing and build a sustainable future.

This Plan for the Future outlines how the Shire will continue to meet its responsibilities, respond to local priorities and work collaboratively to support the Ngaanyatjarra Lands. It is informed by community voices, regional context and a shared commitment to ensuring the Shire remains a strong, resilient and culturally grounded place to live.

Further information about the Shire, including the history of the Shire, strategic documents and plans, is available on the Shire of Ngaanyatjarraku website www.ngaanyatjarraku.wa.gov.au.

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# Ngaanyatjarraku at a Glance




**Dwellings**
**599**
Limited housing availability with ongoing workforce accommodation pressures

**Language**
**78.2%**
Majority of the population use non-english language at home

**Median Age**
**30**
Lower than the state median age of 38 for Western Australia

**Isolation**
**900 km**
Distance to Kalgoorlie, the closest major regional centre

**Distance from Perth**
**1571 km**
17 hours and 45 minutes if travelled by road

**Land Area**
**159,948 km2**
One of the largest Shire areas in Australia

**Communities**
**10**
Warburton, Tjirrkarli, Wanarn, Warakurna, Kanpa, Tjukurla, Wingellina, Blackstone, Jameson, Patjarr

**Unsealed Roads**
**1487.6 km**
In addition, 38.3 kms of sealed roads are maintained

**Significant Roads**
**6**
Roads of Regional Significance (Roads 2040) include Great Central, Tjirrkarli, Irrunytju, Mantamaru, Njinnga and Papulankutja Roads

**Population**
**1483**
(ABS ERP June 2025) Increased from 1358 people in the 2021 ABS Census

**Projected Population**
**-0.68%**
WA Tomorrow population forecast has projected the 2036 population to slightly decrease

**Aboriginal Population**
**84.5%**
Home to a predominantly Aboriginal population

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# Our Council

**The Shire of Ngaanyatjarraku is governed by its elected Council, which provides strategic direction, community representation, advocacy and oversight of the Shire's responsibilities across the district. Council's role is to ensure sound governance and effective leadership that responds to the needs and aspirations of the community.**

The Council is led by Shire President Cr (John) Damian McLean, with Cr Preston Thomas serving as Deputy President, alongside Cr Joylene Frazer, Cr Debra Frazer and Cr Julie Porter. With no ward boundaries in place, all Councillors represent the interests of the district as a whole and contribute to decision-making for every community within the Shire.

| Councillor | Term Expires |
|---|---|
| **Cr (John) Damian McLean President** | 16 October 2027 |
| **Cr Preston Thomas Deputy President** | 20 October 2029 |
| **Cr Joylene Frazer** | 16 October 2027 |
| **Cr Debra Frazer** | 16 October 2027 |
| **Cr Julie Porter** | 20 October 2029 |

**Councillor group photo**

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# Shire Roles and Responsibilities

**The Shire of Ngaanyatjarraku provides core local government functions, including roads, waste, facilities, statutory planning and advocacy to support the needs of current and future generations.**

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## Deliver

The Shire is responsible for asset management and regulatory services in accordance with the Local Government Act and delivers discretionary community services endorsed by Council.

## Advocate

The Shire gives voice to the needs and aspirations of the community by advocating for changes in policy and action at relevant levels of government and private industry to bring about the best outcomes for our community.

## Partner

The Shire works alongside the Ngaanyatjarra Council Group, which provides community development, housing, cultural and essential services directly to communities. Together, these complementary roles ensure both statutory governance and community-focused service delivery across the Ngaanyatjarra lands.

The Shire builds strategic partnerships with Australian and State Government agencies, non-governmental organisations, the private sector and others whose work contributes to delivering the community vision and objectives.

# Our Vision

**A strong future built through partnerships, cultural respect and responsible leadership.**



## Our Values

Values guide how the Shire leads, makes decisions and works with its community. They express the behaviours that underpin responsible leadership and ensure our actions align with the vision for a strong future.

### Accountable

We take responsibility for decisions and performance

### Adaptive

We innovate and respond to eemgin challenges

### Respectful

We honour culture, Country and community voice

### Relationships Focused

We work constructively with community and partners

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# How the Plan Works (IPR Framework)

**Western Australia's Integrated Planning and Reporting Framework ensures local governments plan for the future in a structured, community-driven and financially sustainable way. It links community aspirations with Council priorities, resourcing decisions and day-to-day operations so services and infrastructure are delivered strategically and responsibly.**

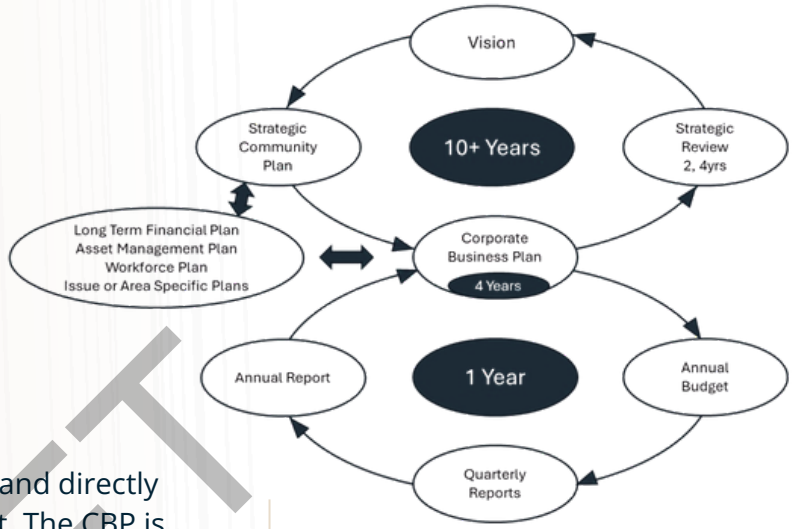
Under the framework, all local governments must prepare a Plan for the Future in line with the Local Government Act 1995 and associated regulations. This requires two core documents: a Strategic Community Plan (SCP) and a Corporate Business Plan (CBP).

The SCP sets the community's long-term vision, values and priorities for at least ten years. It guides all major planning and is reviewed every four years, with a desktop review every two years to keep it current. The CBP translates the SCP into deliverable services, operations and projects over a four-year period. It outlines priorities, responsibilities and costs, and directly informs the Annual Budget. The CBP is reviewed regularly to respond to changing needs, financial capacity and operational realities.

These plans are supported by key informing strategies including the Long-Term Financial Plan, Asset Management Plans, Workforce Plan, and other service-specific strategies. Together, they show what people, assets, funding and systems are required to deliver community priorities sustainably.

The framework relies on shared roles:

- Community — defines long-term aspirations and priorities.
- Council — sets direction and makes strategic decisions.
- Administration — implements plans, manages resources and reports on progress.




Community engagement is central to the framework. Local governments are expected to use meaningful consultation to understand local priorities, service expectations and long-term aspirations.

The framework also emphasises monitoring, reporting and adaptation. Local governments measure performance, report progress and adjust strategies, budgets and operations in response to new opportunities, emerging risks or changes in community needs.

The IPR Framework connects community vision with Council direction, aligns priorities with financial and workforce capacity, and ensures services and projects are planned, funded, delivered and reviewed in an integrated and accountable way.

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# Community Engagement




**The Plan for the Future 2026-2036 has been shaped through a combination of Shire-led engagement, consultation undertaken by partner organisations across the Ngaanyatjarra Lands, and ongoing feedback received through service delivery and stakeholder discussions. This approach ensures compliance with the Integrated Planning and Reporting Framework and reflects the aspirations of the community.**

## Shire-Led Engagement

The Shire undertook a formal review of the Shire of Ngaanyatjarraku Plan for the Future 2021-2031 in 2025. Engagement activities included:

- A community planning session held at the Shire office in Warburton
- Discussions with the Ngaanyatjarra Council Group
- Phone-based engagement with stakeholders across the Lands

## Incorporating Existing Community Feedback

The Shire recognises that many organisations regularly consult with people in our communities. To ensure this Plan reflects the broader voice of our people, the Shire reviewed recent consultations undertaken by partner organisations. This Plan for the Future incorporates insights from publicly available consultation findings, including:

- Ngaanyatjarra Council Group, Annual Report 2023–24 and Ranger Program Updates (www.ngaanyatjarra.org.au)
- Ngaanyatjarra Health Service, Annual Report 2023–24 and Primary Health Care Program Updates (www.nghealth.org.au)
- Ngaanyatjarra Agency & Transport Service (NATS), Service Information and Logistics Updates (www.ngaanyatjarra.org.au/services/transport)

The Shire also considered insights shared through major regional infrastructure and transport consultations:

- Outback Way – community and stakeholder feedback gathered through road upgrade planning, freight access discussions and safety consultations across the Great Central Road corridor. While not all consultation reports are publicly released, Outback Way partners share relevant findings with local governments to support regional planning.
- Beyond Roads Initiative – consultation undertaken with remote communities and service providers regarding road conditions, access reliability, freight movement and safety. These insights are shared with partner organisations, including the Shire, to inform local and regional transport priorities.

These consultations reinforced the themes identified through Shire-led engagement: strong communities, caring for Country, reliable access and essential services, and sustained advocacy.

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## Second Round of Engagement

Following development of the draft Plan for the Future, the Shire undertook a second round of engagement across the Ngaanyatjarra Lands in September and October 2026. This included:

- Planned visits in the communities of Jameson, Warburton, Blackstone, Wingellina, Wanarn and Warakurna to provide opportunity for the community and service providers to give feedback for the Plan
- A formal public submission period

Feedback from this round directly informed refinements to the final Plan for the Future.

## Ongoing Engagement Commitment

The Shire will continue engaging with communities throughout the life of the Plan through:

- Regular community visits
- Stakeholder meetings
- Collaboration with service partners
- Clear communication and reporting to Council

This ensures the Plan remains responsive, community-driven and aligned with local priorities.

More information about the consultations can be found on the Shire website www.ngaanyatjarraku.wa.gov.au.







## What We Heard

- Roads remain the highest priority to the community.
- Greater clarity is needed around organisational roles and responsibilities.
- Smaller communities seek equitable attention and investment.
- Stronger communication and engagement are needed.
- Community safety and law and order remain key concerns.

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# Strategic Community Plan

The Strategic Community Plan sets the long-term direction for the Shire of Ngaanyatjarraku and reflects the aspirations of the community for the next ten years.

As the Shire continues its journey, community engagement identified three interconnected themes that will guide decision-making, advocacy and service delivery. Together, these themes represent the priorities, values and opportunities that will shape the future of the Ngaanyatjarra Lands.

Themes guiding our journey towards a strong and sustainable future:

## Our People

**Strong, safe, healthy and connected communities**

## Our Land

**Caring for country and ensuring essential infrastructure supports our future**

## Our Leadership

**Strong leadership, effective partnerships and organisational sustainability**

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# Corporate Business Plan

The Corporate Business Plan translates these long-term aspirations into practical actions, projects and services to be delivered over the next four years. It identifies the strategies, priorities and resources required to support the community's vision and provides a clear link between strategic direction, operational delivery and responsible resource management.



# Our People

## Outcome 1
Strong, safe, healthy and connected communities

## Strategies

1.1 Support the health, wellbeing and safety of our communities

1.2 Support youth engagement, early years programs, education and art opportunities

1.3 Strengthen communication and community understanding

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# Our People

## Outcome 1: Strong, safe, healthy and connected communities

| Strategies | | Priority Actions | | Key Performance Indicators | 26/27 | 27/28 | 28/29 | 29/30 |
|---|---|---|---|---|---|---|---|---|
| 1.1 | Support the health, wellbeing and safety of our communities | 1.1.1 | Develop a Public Health Plan to consider major health risk factors and actions needed to address these factors in the Shire of Ngaanyatjarraku | Public Health Plan completed and endorsed | ✓ | | | |
| | | 1.1.2 | Provide support for essential services to be delivered by State and regional partners | Annual advocacy report provided to Council outlining priority essential service gaps and actions taken | ✓ | ✓ | ✓ | ✓ |
| | | 1.1.3 | Partner with key agencies to update and maintain Local Emergency Management Arrangements in accordance with legislative requirements and support the Local Emergency Management Committee | Local Emergency Management Arrangements reviewed and updated<br><br>Minimum of four Local Emergency Management Committee meetings held per year | ✓ | ✓ | ✓ | ✓ |
| | | 1.1.4 | Progress implementation of the Disability Access and Inclusion Plan in line with legislative requirements | Annual Disability Access and Inclusion Plan report completed | ✓ | ✓ | ✓ | ✓ |
| | | 1.1.5 | Seek funding to expand CCTV and other security infrastructure that supports community safety | Funding applications submitted for CCTV and security upgrades | | ✓ | ✓ | ✓ |
| | | 1.1.6 | Advocate for Crime Prevention Through Environmental Design principles to be integrated in all community planning | Engagement undertaken with key partners to promote Crime Prevention Through Environmental Design principles in community planning processes | ✓ | ✓ | ✓ | ✓ |

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# Our People

## Outcome 1: Strong, safe, healthy and connected communities

| Strategies | | Priority Actions | | Key Performance Indicators | 26/27 | 27/28 | 28/29 | 29/30 |
|---|---|---|---|---|---|---|---|---|
| 1.2 | Support youth engagement, early years programs, education and art opportunities | 1.2.1 | Review and update the Shire of Ngaanyatjarraku Sport and Recreation Plan | Sport and Recreation Plan reviewed and presented to Council | ✓ | | | |
| | | 1.2.2 | Maintain Shire owned community facilities, including the Tjulyuru Cultural and Civic Centre, Kapi Cafe and Early Learning Centre, to support partner-delivered programs | Annual maintenance schedule delivered for Shire-owned community facilities | ✓ | ✓ | ✓ | ✓ |
| 1.3 | Strengthen communication and community understanding | 1.3.1 | Develop and implement a Marketing and Communications Plan to improve communication and reporting to communities. | Marketing and Communications Plan completed | ✓ | ✓ | ✓ | ✓ |

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# Our Land

## Outcome 2
Caring for country and ensuring essential infrastructure supports our future

## Strategies

2.1 Protect land and environment through planning, building and environmental controls

2.2 Support environmental health and sustainable resource management

2.3 Build climate resilience and sustainable energy solutions

2.4 Maintain and improve roads, assets and community infrastructure

2.5 Advocate for improved essential infrastructue and services

# Our Land

## Outcome 2: Caring for country and ensuring essential infrastrucutre supports our future

| Strategies | | Priority Actions | | Key Performance Indicators | 26/27 | 27/28 | 28/29 | 29/30 |
|---|---|---|---|---|---|---|---|---|
| 2.1 | Protect land and environment through planning, building and environmental controls | 2.1.1 | Assess planning, building and environmental applications to ensure compliance with relevant legislation | Applications assessed for compliance | ✓ | ✓ | ✓ | ✓ |
| 2.2 | Support environmental health and sustainable resource management | 2.2.1 | Review the Waste Management Plan to determine if objectives have been met and prepare a new plan to meet outstanding needs | Waste Management Plan reviewed and updated | | ✓ | | ✓ |
| | | 2.2.2 | Work in partnership with Department of Communities to deliver ongoing waste services | Waste collection services completed in agreed communities | ✓ | ✓ | ✓ | ✓ |
| | | 2.2.3 | Support water quality and other public health initiatives identified in the Public Health Plan by monitoring local conditions, reporting risks to responsible agencies, and assisting with local implementation where required | Public Health Plan initiatives delivered | ✓ | ✓ | ✓ | ✓ |
| 2.3 | Build climate resilience and sustainable energy solutions | 2.3.1 | Participate in Goldfields Volunteer Region of Councils climate alliance initiatives to support regional climate resilience and environmental protection | Participation in Goldfields Volunteer Region of Councils meetings | ✓ | ✓ | ✓ | ✓ |
| | | 2.3.2 | Work with partners to advance renewable energy projects, including solar upgrades for Shire facilities and essential services | Increase renewable energy capacity | ✓ | ✓ | ✓ | ✓ |
| 2.4 | Maintain and improve roads, assets and community infrastructure | 2.4.1 | Review the Strategic Asset Management Plan and prioritise infrastructure investment based on asset condition and service risk | Strategic Asset Management Plan reviewed and adopted | ✓ | | ✓ | |
| | | 2.4.2 | Investigate implications of transfer of responsibility for the Great Central Road on Shire road funding allocation | Investigation to understand transfer implications complete | | ✓ | | |

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# Our Land

## Outcome 2: Caring for country and ensuring essential infrastrucutre supports our future

| Strategies | | Priority Actions | | Key Performance Indicators | 26/27 | 27/28 | 28/29 | 29/30 |
|---|---|---|---|---|---|---|---|---|
| 2.4 | Maintain and improve roads, assets and community infrastructure | 2.4.3 | Investigate contractor retention measures by assessing and implementing viable approaches that support continuity of road services in a remote operating environment, including developing regional work-bundling opportunities and providing contractors with clear forward visibility of planned road programs | Retention measures investigated and implemented | ✓ | ✓ | ✓ | ✓ |
| | | 2.4.4 | Seek external funding opportunities to support upgrades and improvements to Shire facilities as identified through long-term asset planning. | Progress at least one facility improvement project each year supported by external funding or partnership opportunities | ✓ | ✓ | ✓ | ✓ |
| 2.5 | Advocate for improved essential infrastructue and services | 2.5.1 | Seek funding support through targeted submissions, evidence-based briefings and structured updates to agencies for waste infrastructure, environmental health resourcing, and environmental protection initiatives | Submissions, briefings or updates lodged annually | ✓ | ✓ | ✓ | ✓ |
| | | 2.5.2 | Provide structured updates to agencies on local environmental risks, including waste and water issues | Structured updates to agencies delivered at least annually | ✓ | ✓ | ✓ | ✓ |
| | | 2.5.3 | Advocate for increased government investment in Shire roads | Advocacy undertaken | ✓ | ✓ | ✓ | ✓ |
| | | 2.5.4 | Partner with the Ngaanyatjarra Council Group to advocate for investment in improved telecommunications infrastructure across the Shire | Meetings held with Ngaanyatjarra Council Group to progress telecommunications | ✓ | ✓ | ✓ | ✓ |
| | | 2.5.5 | Advocate for sealing and upgrading the Great Central Road by coordinating with regional partners and providing evidence to funding agencies | Advocacy undertaken | ✓ | ✓ | ✓ | ✓ |

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# Our Leadership

## Outcome 3

Strong leadership, effective partnerships and organisational sustainability

## Strategies

3.1 Provide strong leadership, advocacy and representation

3.2 Strengthen partnerships and community collaboration

3.3 Ensure organisational sustainability and continuous improvement

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# Our Leadership

## Outcome 3: Strong leadership, effective partnerships and organisational sustainability

| Strategies | | Priority Actions | Key Performance Indicators | 26/27 | 27/28 | 28/29 | 29/30 |
|---|---|---|---|---|---|---|---|
| 3.1 Provide strong leadership, advocacy and representation | 3.1.1 | Prepare and deliver targeted advocacy submissions to State and Federal Governments to improve services and funding | At least one submission prepared and delivered annually | ✓ | ✓ | ✓ | ✓ |
| | 3.1.2 | Advocate for community priorities through regular engagement with government agencies, regional organisations and service providers | At least one representation annually | ✓ | ✓ | ✓ | ✓ |
| | 3.1.3 | Represent community interests on regional boards, committees, forums and working groups | At least one representation annually | ✓ | ✓ | ✓ | ✓ |
| | 3.1.4 | Communicate strategic priorities and advocacy outcomes to Council and the community | Report presented to Council at least quarterly | ✓ | ✓ | ✓ | ✓ |
| 3.2 Strengthen partnerships and community collaboration | 3.2.1 | Develop and implement a Community Responsibilities Framework with Ngaanyatjarra Council Group and other key partners that defines and communicates the respective roles and responsibilities of community stakeholders | Community Responsibilities Framework developed | ✓ | ✓ | ✓ | ✓ |
| | 3.2.2 | Improve community understanding of organisational roles, responsibilities and service delivery arrangements | Service reposinsibiliy information included in the Marketing and Communications Plan | ✓ | ✓ | ✓ | ✓ |
| | 3.2.3 | Provide a shared workspace within the Shire administration office to support collaboration and enable coordinated delivery of shared priorities | Shared workspace provided and marketed | ✓ | ✓ | ✓ | ✓ |
| 3.3 Ensure organisational sustainability and continuous improvement | 3.3.1 | Maintain long-term financial planning, annual budgeting and financial reporting processes | Annual budget, financial statements and long-term financial plan completed | ✓ | ✓ | ✓ | ✓ |
| | 3.3.2 | Review financial performance regularly to support informed decision making | Financial performance reviewed quarterly | ✓ | ✓ | ✓ | ✓ |

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# Our Leadership

Outcome 3: Strong leadership, partnership and organisational sustainability

| Strategies | | Priority Actions | | Key Performance Indicators | 26/27 | 27/28 | 28/29 | 29/30 |
|---|---|---|---|---|---|---|---|---|
| 3.3 | Ensure organisational sustainability and continuous improvement | 3.3.3 | Complete a bi-annual minor review and 4-yearly major review of the Plan for the Future (integrated Strategic Community Plan and Corporate Business Plan. | Reviews completed bi-annually | ✓ | ✓ | ✓ | ✓ |
| | | 3.3.4 | Implement the Information and Communications Technology Strategic Plan | Information and Communications Technology Strategic Plan implemented and reviewed bi-annually | ✓ | ✓ | ✓ | ✓ |
| | | 3.3.5 | Maintain governance, risk and compliance systems to meet legislative requirements | Annual review of governance and risk frameworks completed | ✓ | ✓ | ✓ | ✓ |
| | | 3.4.1 | Align service delivery with available funding and workforce capacity | 90% of services delivered within available funding and workforce capacity | ✓ | ✓ | ✓ | ✓ |
| | | 3.4.2 | Monitor service levels to ensure delivery remains within capacity | Service level reviews completed annually | ✓ | ✓ | ✓ | ✓ |
| | | 3.4.3 | Implement the Workforce Plan 2026-2030 | Workforce Plan 2026-2030 implemented and reviewed annually | ✓ | ✓ | ✓ | ✓ |
| | | 3.4.4 | Provide training and development to support workforce capability | Workforce development considered annually as part of the review process | ✓ | ✓ | ✓ | ✓ |
| | | 3.4.5 | Review systems and policies regularly to support continuios improvement | Reviews completed as specified within each document | ✓ | ✓ | ✓ | ✓ |

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# Supporting Strategies and Plans

**Several strategies and plans informed the creation of this Council Plan and will continue to guide the Shire of Ngaanyatjarraku to achieve the community's desired outcomes.**

## Strategic Asset Management Plan 2025-2035

The Strategic Asset Management Plan guides the Shire's approach to managing, maintaining and investing in community assets. It supports informed decision-making to ensure assets remain sustainable, fit for purpose and aligned with community needs now and into the future.

## Workforce Plan 2026-2030

The Workforce Plan provides a coordinated approach to resourcing Shire services and projects. It profiles the current workforce, identifies skill and capacity gaps, considers labour market trends, and outlines recruitment, training and retention strategies to support organisational and community priorities.

## Capital Works Program

The Capital Works Program sets out planned improvements to Shire-managed assets over the next five years, including buildings, facilities, roads and community spaces.

## Risk Management Framework

The Risk Management Framework comprises a Risk Management Policy and a Risk Management Plan. The Framework guides Councillors and staff in identifying, assessing and managing risks. Through its policy and plan, the Framework supports informed decision-making and helps minimise potential harm or loss while enabling the Shire to achieve its objectives.

## Information and Communications Technology Plan

The Information and Communications Technology (ICT) Plan guides the development, maintenance and security of the Shire's information and communication systems. It identifies technology requirements, supports digital service delivery, outlines cybersecurity and data management practices, and ensures ICT infrastructure is reliable and fit-for-purpose to enable efficient operations across the Shire.

## Long Term Financial Plan

The Long Term Financial Plan outlines projected income, expenditure and capital investment, supported by key assumptions and regular reviews to respond to changing social and financial conditions.

## Annual Budget

The Annual Budget outlines anticipated revenue and expenditure for each financial year and funds the delivery of services, infrastructure and operations across the Shire.

## Other Strategies and Plans

The Shire also maintains a range of statutory and strategic documents, such as the Local Planning Scheme and Disability Access and Inclusion Plan.

The Shire's supporting strategies and plans, including detailed versions of each document, are available on the Shire of Ngaanyatjarraku website under Strategic Documents.

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# Resourcing the Plan



**The Shire is committed to delivering the outcomes of the Shire of Ngaanyatjarraku Council Plan 2026-2036 through responsible financial management, workforce planning and strong partnerships.**

The Workforce Plan 2026–2030 supports a stable, capable and adaptable workforce suited to the Shire's remote operating environment. The Plan focuses on maintaining essential services by addressing the challenges associated with attracting and retaining staff in remote communities.

The Shire is governed by a Shire President, Deputy Shire President and three Councillors who represent community interests, make decisions on local policies and services, and oversee the strategic direction and financial performance of the organisation. The Chief Executive Officer reports directly to Council and is responsible for implementing Council decisions and managing day-to-day operations of the organisation.

The Shire operates with a small core internal workforce, supported by staff housing, multi-skilled roles, and the strategic use of contractors and external service providers where required. This approach reflects the realities of service delivery in a remote area and requires strong systems, effective governance and collaborative partnerships.

For more information, refer to the Shire's Workforce Plan 2026-2030 at www.ngaanyatjarraki.wa.gov.au.

## Number of Employees

| Position | FTE | Engagement Model |
|---|---|---|
| Chief Executive Officer | 1.0 | Internal |
| General Manager Opertions | 1.0 | Internal |
| Governance Manager | 1.0 | Internal |
| Finance Coordinator | 1.0 | Internal |
| Finance Officer | 1.0 | Internal |
| Administration Coordinator | 1.0 | Internal |
| Customer Services Officer | 1.0 | Internal |
| Building/Property Maintenance Officer | 2.0 | Internal |
| Roads Officer | 1.0 | Internal |
| Roads Support Officer | 1.0 | Internal |
| Environmental Health & Building Surveyor | 0.6 | Internal |
| Municipal Services Officer | 0.8 | Internal |
| Human Resources Coordinator | 1.0 | Internal |
| Planning Officer | 0.6 | External |
| **Total** | 14 | |

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# Forecast Statement of Financial Activity

**The Forecast Statement of Financial Activity is extracted from the Long-Term Financial Plan to provide an indication of funding available for operational activities. The forecast statement should be read in conjunction with the full Long-Term Financial Plan and its underlying assumptions and predications.**

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## Financial Summary to be added



### Annual Budget

Annual financial plan
Annual service allocation
Operational funding priorities



### Long Term Financial Plan

Ten-year financial outlook
Key long-term investment needs
Long-term sustainability focus



### Fees and Charges

Annual pricing review
Transparent community charges

# Managing Risk

**To mitigate risks associated with the delivery of Shire services, the Shire of Ngaanyatjarraku implements an enterprisewide Risk Management Framework and supporting Policy, aligned to AS/NZS ISO 31000:2018 – Risk Management Guidelines.**

Effective risk management supports safe, reliable and compliant operations across all Shire activities. As a remote organisation with limited workforce capacity and high service-delivery constraints, the Shire focuses on practical, proportionate controls that help identify issues early, protect community interests and maintain organisational stability.

The Shire's Risk Management Framework sets out how risks are identified, assessed, monitored and treated. It guides staff and Council in managing strategic, operational, financial, workforce and compliance risks, ensuring decisions are informed and accountable. The framework is supported by clear reporting processes, regular reviews and alignment with legislative requirements.

Risk management is overseen by the Audit, Risk and Improvement Committee, which monitors compliance with legislation, financial and performance reporting, risk management and internal controls, and liaises with internal and external audit functions. The Committee reports to Council and provides advice and recommendations to support informed decision-making and continuous improvement.

Risk management practices include maintaining up-to-date policies and procedures, monitoring key risk indicators, and ensuring safe work systems are in place across all operations. Business continuity planning, financial oversight and workforce safety systems help the organisation remain resilient despite remote conditions and limited resources.

By embedding risk management into everyday practice and maintaining strong oversight through the Audit, Risk and Improvement Committee, the Shire strengthens governance, reduces harm, and supports long-term sustainability for the Ngaanyatjarra community.

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# Monitoring and Reporting

**The Shire will monitor and report on the delivery of the Plan for the Future to ensure transparency, accountability and continuous improvement. Monitoring will be structured, consistent and aligned with the Shire's governance and Integrated Planning and Reporting commitments.**

Performance against actions and key performance indicators (KPIs) will be reviewed quarterly and reported to Council through clear updates that outline progress, emerging issues and any adjustments required. These reviews will help ensure priorities remain achievable and aligned with available resources, legislation and strategic direction.

Financial performance will be tracked through monthly statements, quarterly reviews and annual reporting. This will support informed decision-making and ensure the Shire maintains sound financial management across all services and projects.

Risk and compliance oversight will be supported by the Audit, Risk and Improvement Committee, which will provide independent advice to Council on internal controls, legislative compliance, financial reporting and organisational performance.

The Shire will report progress to the community through the Annual Report, website updates and other communication channels. This ensures residents and stakeholders can see how priorities are being delivered and how the organisation is performing over time.

By committing to regular monitoring and transparent reporting, the Shire will support accountable governance, informed decision-making and continuous improvement across all areas of operation.

### Performance Monitoring

Quarterly Council progress reports
KPIs monitored quarterly

### Audit and Risk Oversight

Independent oversight through Audit, Risk and Improvement Committee

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**Shire of Ngaanyatjarraku**
Warburton Community
Great Central Road
Western Australia 6431

**Phone:** (08) 8956 7966
**Email:** enquiries@ngaanyatjarraku.wa.gov.au
**Website:** www.ngaanyatjarraku.wa.gov.au

Shire of **Ngaanyatjarraku**
ON A JOURNEY

**11.1 Operations Report – September - October 2026**

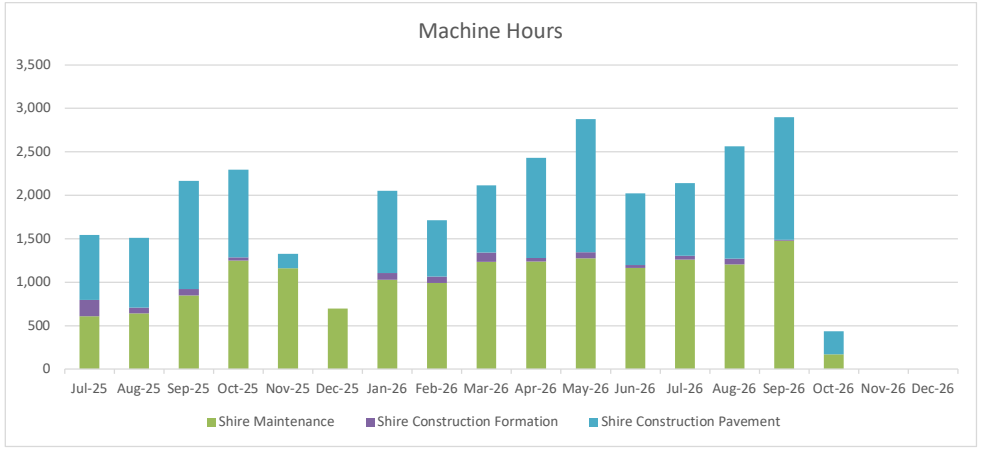
| Status | Subject | Action Taken |
|---|---|---|
| **Ongoing** | **Compliance** | **Completed**<br>Test and tag:<br>**Action:** |
| **Ongoing** | **Fleet and Vehicle Management** | **Vehicles Serviced:**<br>• 1IPZ919 Landcruiser<br>• 1HXJ715 Landcruiser<br>**Action:** Fleet utilisation being monitored and recorded to ensure all vehicles are serviced within manufactures recommended service intervals. Ad Hoc repairs to be undertaken as necessary. |
| **Ongoing** | **Property Maintenance** | **General Building Maintenance**<br>Shire Office:<br>• General office duties.<br>• General yard maintenance.<br>• Painted Warta Shop<br>• Building of new furniture for Warta Shop<br>• Painting ceiling of office<br>• Hanging pictures at Warta Shop<br>• Cleaned and removed old folders from cabinet<br>CRC Offices:<br>• Followed up on lighting request<br>Lot 152 Warburton<br>• Prepared ceiling in laundry<br>• Yard Maintenance<br>• Installed light in living room<br>Lot 367 Warburton<br>• Yard Maintenance<br>Lot 154 Warburton<br>• Sealed bottom of kitchen cupboards<br>Lot 97 Warburton<br>• Ceiling repairs<br>• Cleaned rocks off roof |

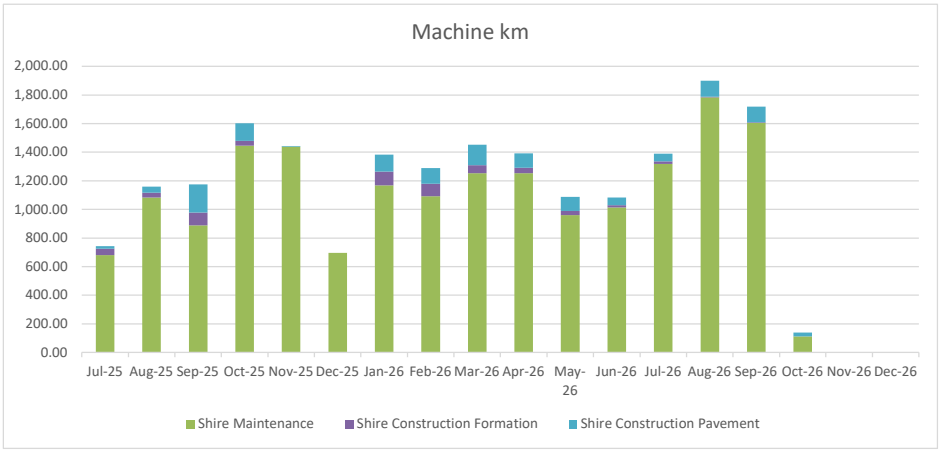
| | | |
|---|---|---|
| | | Lot 158 Warburton<br>• Repaired fencing<br>Lot 256 Warburton<br>• Yard Maintenance<br>**Ongoing Work:**<br>Collect order from truck shed.<br>Read electricity metres as scheduled<br>**Action: Operations team to continue to undertake yard and building maintenance as required.** |
| **Ongoing** | **Warburton Waste Management** | Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.<br>• Delivered general waste bin to Lot 22<br>**Action: Operations team to continue waste collection and disposal** |

**Shire of Ngaanyatjarraku**

**Road Maintenance & Construction Monthly Performance**

**Report Date: October 15 2026**




| | | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Oct-26 | Nov-26 | Dec-26 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Shire Maintenance | Hours | 608 | 643 | 850 | 1,250 | 1,162 | 695 | 1,027 | 993 | 1,236 | 1,238 | 1,276 | 1,165 | 1,260 | 1,205 | 1,478 | 170 | 0 | 0 | **16,256** |
| | Kilometres | 680.00 | 1,083.72 | 890.00 | 1,444.67 | 1,437.40 | 695.65 | 1,169.00 | 1,092.50 | 1,253.36 | 1,253.00 | 960.00 | 1,014.26 | 1,318.80 | 1,783.50 | 1,606.50 | 111.00 | 0.00 | 0.00 | **17,793** |
| Shire Construction Formation | Hours | 187 | 68 | 70 | 38 | 0 | 0 | 77 | 73 | 106 | 43 | 70 | 33 | 44 | 66 | 11 | 2 | 0 | 0 | **888** |
| | Kilometres | 45.70 | 32.72 | 88.00 | 35.00 | 0.00 | 0.00 | 95.33 | 87.20 | 55.60 | 37.80 | 28.00 | 16.00 | 16.80 | 4.00 | 4.00 | 2.00 | 0.00 | 0.00 | **548** |
| Shire Construction Pavement | Hours | 748 | 802 | 1,247 | 1,006 | 165 | 0 | 946 | 649 | 774 | 1,152 | 1,531 | 825 | 836 | 1,293 | 1,410 | 264 | 0 | 0 | **13,648** |
| | Kilometres | 17.70 | 43.84 | 198.00 | 124.00 | 6.00 | 0.00 | 118.53 | 109.00 | 145.20 | 101.80 | 100.00 | 52.00 | 55.10 | 113.60 | 108.00 | 26.00 | 0.00 | 0.00 | **1,319** |
| **Total Hours** | | **1,543** | **1,513** | **2,167** | **2,294** | **1,327** | **695** | **2,050** | **1,715** | **2,116** | **2,433** | **2,877** | **2,023** | **2,140** | **2,564** | **2,899** | **436** | **0** | **0** | **30,792** |
| **Total km** | | **743.40** | **1,160.28** | **1,176.00** | **1,603.67** | **1,443.40** | **695.65** | **1,382.86** | **1,288.70** | **1,454.16** | **1,392.60** | **1,088.00** | **1,082.26** | **1,390.70** | **1,901.10** | **1,718.50** | **139.00** | **0.00** | **0.00** | **19,660.28** |

| Posting Date | Document No. | Name | Description | Payments ($) |
|---|---|---|---|---|
| 30/09/2026 | EFT00019 | Julie Porter | September 2026 OCM | 270.00 |
| 30/09/2026 | EFT00019 | DAMIAN MCLEAN | Presidents Quarterly Fees - 1st Quater | 2,650.00 |
| 30/09/2026 | EFT00019 | Preston Neil Thomas (SNR) | Deputy Quarterly Fees - 1st Quater | 525.00 |
| 30/09/2026 | EFT00019 | DEBRA FRAZER | September 2026 OCM | 270.00 |
| 30/09/2026 | EFT00019 | JOYLENE FRAZER | September 2026 OCM | 270.00 |
| 25/09/2026 | EFT00018 | BREAKAWAY C-/ KEY FACTORS | Roadworks - W/E 22/09/2026 - Shire | 227,455.57 |
| 25/09/2026 | EFT00017 | WARBURTON ROADHOUSE | WARBURTON ROADHOUSE - April to June 2026 Invoices | 13,505.62 |
| 24/09/2026 | PAY00029 | Super payment - PP7 | Super payment - PP7 | 5,968.44 |
| 24/09/2026 | PAY00029 | Super payment - PP7 | Super payment - PP7 | 664.70 |
| 21/09/2026 | EFT00016 | Phillip O'Loughlin | Reimbursement - Fuel & Taxi | 1,434.17 |
| 21/09/2026 | EFT00016 | NATS (Ngaanyatjarra Agency & Transport Services) | Items for Shire office - ethernet cables, USB stick, archiveboxes | 433.76 |
| 21/09/2026 | EFT00016 | DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT) | BSL Payment - August 2026 | 940.29 |
| 21/09/2026 | EFT00016 | Open Systems Technology Pty Ltd (OST) - Council First | CouncilFirst Subscription - October 2026 | 5,036.67 |
| 21/09/2026 | EFT00016 | BREAKAWAY C-/ KEY FACTORS | Roadworks - W/E 15/09/2026 - Shire | 150,792.54 |
| 21/09/2026 | EFT00016 | Ingot Hotel | Ingot Hotel | 170.00 |
| 21/09/2026 | EFT00016 | NGAANYATJARRA Services (NG Essential Services & Flights) | Electricity - July & August 2026 | 3,238.14 |
| 20/09/2026 | PAY00030 | Navman Wireless Australia Pty Ltd | Vehicle Tracking Devices - September | 642.95 |
| 16/09/2026 | EFT00015 | Julie Porter | Meeting fees for Audit and Risk Committee Meeting - 16/09/2026 | 135.00 |
| 16/09/2026 | EFT00015 | DAMIAN MCLEAN | Meeting fees for Audit and Risk Committee Meeting - 16/09/2026 | 135.00 |
| 16/09/2026 | EFT00015 | Preston Neil Thomas (SNR) | Meeting fees for Audit and Risk Committee Meeting - 16/09/2026 | 135.00 |
| 16/09/2026 | EFT00015 | DEBRA FRAZER | Meeting fees for Audit and Risk Committee Meeting - 16/09/2026 | 135.00 |
| 11/09/2026 | EFT00014 | Tecsec Security Solutions | IFOB Control Report lite unlimited Push Notifications per Year | 108.90 |
| 11/09/2026 | EFT00014 | NATS (Ngaanyatjarra Agency & Transport Services) | Render for Buiilding Maintenance | 227.43 |
| 11/09/2026 | EFT00014 | Open Systems Technology Pty Ltd (OST) - Council First | CouncilFirst ERP System Implementation - July 2026 Fees | 11,550.00 |
| 11/09/2026 | EFT00014 | WELL DONE INTERNATIONAL PTY LTD | Monthly service fee and agent handling time - Shire Office Telephone | 1,057.54 |
| 11/09/2026 | EFT00014 | MCLEODS LAWYERS PTY LTD | Rental Property Leases - Legal Advice | 1,567.50 |
| 11/09/2026 | EFT00014 | UHY HAINES NORTON | Accounting Services - August 2026 | 2,898.50 |
| 11/09/2026 | EFT00014 | BREAKAWAY C-/ KEY FACTORS | Roadworks - W/E 08/09/2026 - Shire | 100,481.30 |
| 11/09/2026 | EFT00014 | Ingot Hotel | Ingot Hotel | 170.00 |
| 11/09/2026 | EFT00014 | Bob Waddell & Associates Pty Ltd | Rates Consulting Work - Billing Preparation, Rates notice review - W/E 30/08/2026 | 1,496.00 |
| 11/09/2026 | EFT00014 | NGAANYATJARRA Services (NG Essential Services & Flights) | Flights between Perth and Warburton - August 2026 | 6,600.00 |
| 11/09/2026 | EFT00014 | CORE BUSINESS AUSTRALIA | IPR Full Review - Claim 5 - August 2026 = Roads Technical Support | 2,874.30 |
| 11/09/2026 | EFT00014 | BlueGuard Integrity WHS Services Pty Ltd | EMP - Claim 2 &  3 - Evacuation Diagrams & Emergency Posters | 2,420.00 |
| 11/09/2026 | PAY00022 | Super Payment - PP6 | Super Payment - PP6 | 5,766.58 |
| 11/09/2026 | PAY00022 | Super Payment - PP6 | Super Payment - PP6 | 664.70 |
| 4/09/2026 | EFT00013 | MILY (WARBURTON) STORE | Supplies for Shire Office - Milk | 99.00 |
| 4/09/2026 | EFT00013 | LANDGATE | Mining Tenements Chargeale Schedule - M2026/8 | 9.55 |
| 4/09/2026 | EFT00013 | NATS (Ngaanyatjarra Agency & Transport Services) | Transport of Disposal of old records from Warburton (office) to Perth | 958.10 |
| 4/09/2026 | EFT00013 | BREAKAWAY C-/ KEY FACTORS | Roadworks - W/E 01/09/2026 - Shire | 107,792.05 |
| 4/09/2026 | EFT00013 | Bob Waddell & Associates Pty Ltd | Rates Consulting: 26/27 Rating - W/E 23/08/2026 | 1,452.00 |
| 4/09/2026 | EFT00013 | Focus Networks | SaaS monthly subscription fee | 4,972.67 |
| | | | | **667,973.97** |

# Shire of Ngaanyatjarraku

## FINANCIAL REPORT

for the period from 01/07/26 to 30/09/26

Shire of Ngaanyatjarraku
ON A JOURNEY

# Shire of Ngaanyatjarraku

## Financial Report

for the period from 01/07/26 to 30/09/26

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

**The Shire of Ngaanyatjarraku - On a journey**

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

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

# Shire of Ngaanyatjarraku

## Statement of comprehensive income

for the period from 01/07/26 to 30/09/26

| | Note | 01/07/26 to 30/09/26 YTD Actual $ | 01/07/26 to 30/09/26 YTD Budget $ | 01/07/26 to 30/06/27 Adopted FY Budget $ | YTD Actual vs. YTD Budget Variance % |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| Rates | 15 | 569,948 | 569,948 | 569,948 | 0% |
| Grants, subsidies and contributions | | 1,820,813 | 1,480,503 | 11,483,051 | 23% |
| Fees and charges | | 121,733 | 145,145 | 467,645 | (16)% |
| Interest revenue | | 285,602 | 236,000 | 944,000 | 21% |
| Other revenue | | 10,148 | 7,755 | 31,020 | 31% |
| | | 2,808,244 | 2,501,351 | 13,557,664 | 12% |
| **Expenses** | | | | | |
| Employee costs | | (381,422) | (600,857) | (2,403,428) | (37)% |
| Materials and contracts | | (1,240,654) | (1,493,891) | (5,975,565) | (17)% |
| Utility charges | | (2,944) | (6,000) | (36,000) | (51)% |
| Depreciation | 8 | – | (2,059,565) | (8,238,260) | (100)% |
| Insurance | | (71,751) | (96,014) | (192,028) | (25)% |
| Other expenditure | | (7,515) | (27,240) | (61,755) | (72)% |
| | | (1,704,286) | (4,283,567) | (16,907,036) | (60)% |
| **Operating result from continuing operations** | | 1,103,958 | (1,782,216) | (3,349,371) | (162)% |
| Capital grants, subsidies and contributions | | 238,400 | 307,003 | 1,228,012 | (22)% |
| Profit on asset disposals | | 23,547 | 30,000 | 30,000 | 22% |
| | | 261,947 | 337,003 | 1,258,012 | (22)% |
| **Net result for the period** | 29a | 1,365,905 | (1,445,213) | (2,091,359) | (195)% |
| **Other comprehensive income for the period** | | | | | |
| *Items that will not be reclassified subsequently to profit or loss* | | | | | |
| Changes in asset revaluation surplus | 12 | – | – | – | ∞ |
| **Total other comprehensive income for the period** | 19 | – | – | – | ∞ |
| **Total comprehensive income for the period** | | 1,365,905 | (1,445,213) | (2,091,359) | (195)% |

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

# Shire of Ngaanyatjarraku

## Statement of financial position

for the period from 01/07/26 to 30/09/26

| | Note | 01/07/26 to 30/09/26 YTD Actual $ | 01/07/26 to 30/09/26 YTD Budget $ | 01/07/26 to 30/06/27 Adopted FY Budget $ | YTD Actual vs. YTD Budget Variance % |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| **Current assets** | | | | | |
| Cash and cash equivalents | 2 | 2,691,553 | 23,164,320 | 23,164,320 | 88% |
| Trade and other receivables | 4 | 767,421 | 761,494 | 761,494 | (1)% |
| Other financial assets | 3a | 20,793,678 | – | – | ∞ |
| Inventories | 5 | 11,004 | 11,004 | 11,004 | 0% |
| **Total current assets** | | 24,263,656 | 23,936,817 | 23,936,817 | 1% |
| **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 | 168,799,016 | 167,970,007 | 167,970,007 | 0% |
| Intangible assets | 9 | 86,758 | 76,258 | 76,258 | (14)% |
| **Total non-current assets** | | 181,331,955 | 180,525,038 | 180,525,038 | 0% |
| **Total assets** | | 205,595,611 | 204,461,855 | 204,461,855 | 1% |
| **Liabilities** | | | | | |
| **Current liabilities** | | | | | |
| Trade and other payables | 10 | 380,635 | 612,785 | 612,785 | 38% |
| Employee related provisions | | 135,583 | 135,583 | 135,583 | 0% |
| **Total current liabilities** | | 516,218 | 748,367 | 748,367 | (31)% |
| **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** | | 550,376 | 782,525 | 782,525 | 30% |
| **Net assets** | | 205,045,235 | 203,679,330 | 203,679,330 | 1% |
| **Equity** | | | | | |
| Retained surplus | | 75,761,165 | 74,395,260 | 74,395,260 | (2)% |
| 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** | | 205,045,235 | 203,679,330 | 203,679,330 | 1% |

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

# Shire of Ngaanyatjarraku

## Statement of changes in equity

for the period from 01/07/26 to 30/09/26

| | 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** | | 1,365,905 | – | – | 1,365,905 |
| **Total comprehensive income for the period** | | 1,365,905 | – | – | 1,365,905 |
| Transfers from reserve accounts | 16 | – | – | – | – |
| Transfers to reserve accounts | 16 | – | – | – | – |
| **Balance as at 30 June 2027** | | 75,761,165 | 8,293,678 | 120,990,392 | 205,045,235 |

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

# Shire of Ngaanyatjarraku

## Statement of cash flows

for the period from 01/07/26 to 30/09/26

| | Note | 01/07/26 to 30/09/26 YTD Actual $ | 01/07/26 to 30/09/26 YTD Budget $ | 01/07/26 to 30/06/27 Adopted FY Budget $ | YTD Actual vs. YTD Budget % Variance % |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| **Receipts** | | | | | |
| Rates | | 557,117 | 569,948 | 569,948 | (2)% |
| Grants, subsidies and contributions | | 2,222,966 | 1,480,503 | 11,483,051 | 33% |
| Fees and charges | | 121,733 | 145,145 | 467,645 | (19)% |
| Interest revenue | | 408,539 | 236,000 | 944,000 | 42% |
| Goods and services tax received | | (583,270) | 156,631 | 626,525 | 127% |
| Other revenue | | 18,761 | 7,755 | 31,020 | 59% |
| **Total receipts** | | 2,745,846 | 2,595,983 | 14,122,189 | 5% |
| **Payments** | | | | | |
| Employee costs | | (429,221) | (600,857) | (2,403,428) | (40)% |
| Materials and contracts | | (1,510,802) | (1,493,891) | (5,975,565) | 1% |
| Utility charges | | (2,944) | (6,000) | (36,000) | (104)% |
| Insurance paid | | (71,751) | (96,014) | (192,028) | (34)% |
| Goods and services tax paid | | – | (156,631) | (626,525) | ∞ |
| Other expenditure | | 78,282 | (27,240) | (61,755) | 135% |
| **Total payments** | | (1,936,436) | (2,380,633) | (9,295,301) | (23)% |
| **Net cash provided by operating activities** | | 809,410 | 215,349 | 4,826,889 | 73% |
| **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 | – | (68,750) | (275,000) | ∞ |
| Payments for construction of infrastructure | 7a | (829,009) | (810,000) | (3,240,000) | 2% |
| Payments for intangible assets | 9 | (10,500) | – | – | 100% |
| **Receipts** | | | | | |
| Proceeds from capital grants, subsidies and contributions | | 238,400 | 307,003 | 1,228,012 | (29)% |
| 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** | | (8,044,970) | (509,747) | (2,224,988) | 94% |
| **Net increase /(decrease) in cash held** | | (7,179,089) | (294,398) | 2,601,901 | 96% |
| 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 | 2,691,553 | 22,869,922 | 25,766,221 | (750)% |

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

# Shire of Ngaanyatjarraku

## Statement of financial activity

for the period from 01/07/26 to 30/09/26

| | Note | 01/07/26 to 30/09/26 YTD Actual $ | 01/07/26 to 30/09/26 YTD Budget $ | 01/07/26 to 30/06/27 Adopted FY Budget $ | YTD Actual vs. YTD Budget Variance % |
|---|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | | | | |
| **Revenue from operating activities** | | | | | |
| General rates | 15 | 569,948 | 568,418 | 568,418 | 0% |
| Rates excluding general rates | 15 | – | 1,530 | 1,530 | 100% |
| Grants, subsidies and contributions | | 1,820,813 | 1,480,503 | 11,483,051 | (23)% |
| Fees and charges | | 121,733 | 145,145 | 467,645 | 16% |
| Interest revenue | | 285,602 | 236,000 | 944,000 | (21)% |
| Other revenue | | 10,148 | 7,755 | 31,020 | (31)% |
| Profit on asset disposals | | 23,547 | 30,000 | 30,000 | 22% |
| | | 2,831,791 | 2,469,351 | 13,525,664 | 15% |
| **Expenditure from operating activities** | | | | | |
| Employee costs | | (381,422) | (600,857) | (2,403,428) | (37)% |
| Materials and contracts | | (1,240,654) | (1,493,891) | (5,975,565) | (17)% |
| Utility charges | | (2,944) | (6,000) | (36,000) | (51)% |
| Depreciation | | – | (2,059,565) | (8,238,260) | (100)% |
| Insurance | | (71,751) | (96,014) | (192,028) | (25)% |
| Other expenditure | | (7,515) | (27,240) | (61,755) | (72)% |
| Loss on asset disposals | | – | – | – | ∞ |
| | | (1,704,286) | (4,283,567) | (16,907,036) | (60)% |
| Non-cash amounts excluded from operating activities | | (23,547) | 8,208,260 | 8,208,260 | 100% |
| **Amount attributable to operating activities** | | 1,103,958 | 6,394,044 | 4,826,889 | 83% |
| **INVESTING ACTIVITIES** | | | | | |
| **Inflows from investing activities** | | | | | |
| Capital grants, subsidies and contributions | | 238,400 | 307,003 | 1,228,012 | 22% |
| Proceeds from disposal of assets | | 56,139 | 62,000 | 62,000 | 9% |
| | | 294,539 | 369,003 | 1,290,012 | (20)% |
| **Outflows from investing activities** | | | | | |
| Acquisition of property, plant and equipment | 6a | – | (68,750) | (275,000) | 100% |
| Acquisition of infrastructure | 7a | (829,009) | (810,000) | (3,240,000) | (2)% |
| Payments for intangible assets | 9 | (10,500) | – | – | ∞ |
| | | (839,509) | (878,750) | (3,515,000) | (4)% |
| **Amount attributable to investing activities** | | (544,970) | (509,747) | (2,224,988) | (7)% |
| **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 | | 1,103,958 | 4,826,889 | 4,826,889 | 77% |
| Amount attributable to investing activities | | (544,970) | (2,224,988) | (2,224,988) | 76% |
| Surplus/(deficit) after imposition of general rates | | 15,453,760 | – | – | ∞ |

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

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Index of Notes to the financial report


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# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 1. Basis of preparation

The financial report of the Shire which is a Class 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*

continued on next page ...

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## 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 affect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

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

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

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

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 2. Cash and cash equivalents

| | Note | 2026 Actual $ | 01/07/26 to 30/09/26 Actual $ |
|---|---|---|---|
| Cash at bank and on hand | | 9,870,642 | 2,691,553 |
| Total cash and cash equivalents | 20a | 9,870,642 | 2,691,553 |
| Held as | | | |
| - Unrestricted cash and cash equivalents | | 9,870,642 | 2,691,553 |
| Total | | 9,870,642 | 2,691,553 |

### MATERIAL ACCOUNTING POLICIES

**Cash and cash equivalents**

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

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

**Restricted financial assets**

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

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

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 3. Other financial assets

| | Note | 2026 Actual $ | 01/07/26 to 30/09/26 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**

Financial assets at amortised cost include term deposits with original maturities of more than three months.

The balance at 30 June 2026 of $13,293,678 represents municipal and reserve term deposits placed during the year with original maturities of more than three months.

At 30 June 2025 all cash holdings and term deposits had original maturities of three months or less and were therefore presented as cash and cash equivalents. The increase from nil is the change in the term of deposits held, not a reclassification of the prior year.

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 amortised 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 hierarchy (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.

continued on next page ...

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 3. Other financial assets (continued)

- equity investments which the Shire has not elected to recognise as fair value gains and losses through profit or loss.

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 4. Trade and other receivables

| | 2026 Actual $ | 01/07/26 to 30/09/26 Actual $ |
|---|---|---|
| **Current** | | |
| Rates and statutory receivables | 4,525 | 17,356 |
| Trade receivables | 451,763 | 49,610 |
| Other receivables | 8,613 | – |
| GST receivable | 117,185 | 700,455 |
| Interest accrued | 122,937 | – |
| Prepayments | 56,471 | – |
| | 761,494 | 767,421 |

### MATERIAL ACCOUNTING POLICIES

**Rates and statutory receivables**

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

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

**Trade and other receivables**

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

**Other Receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 5. Inventories

| | 2026 Actual $ | 01/07/26 to 30/09/26 Actual $ |
|---|---|---|
| **Current** | | |
| Visitor centre stock | 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.

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## 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 | 347,346 | 438,023 |
| Disposals | | – | (2,719) | (141,998) | (144,717) |
| 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 |

continued on next page ...

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## 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 |

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## 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 | | – | – | – | – | – |
| 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 | | – | – | – | 829,009 | 829,009 |
| (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 | 829,009 | 168,799,016 |
| **Comprises:** | | | | | | |
| Gross balance amount at 30 June 2027 | | 250,084,260 | 621,676 | 419,962 | 829,009 | 251,954,907 |
| Accumulated depreciation at 30 June 2027 | | (82,821,644) | (215,818) | (118,429) | – | (83,155,891) |
| Balance at 30 June 2027 | | 167,262,616 | 405,858 | 301,533 | 829,009 | 168,799,016 |

continued on next page ...

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## 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.

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report
for the period from 01/07/26 to 30/09/26

## Note 8. Fixed assets

| | Note | 2026 Actual $ | 01/07/26 to 30/09/26 Actual $ |
|---|---|---|---|
| **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 |

continued on next page ...

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## 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).

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# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## 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.

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 9. Intangible assets

### Intangible assets are as follows:

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### Software

**Non-current**

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

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 10. Trade and other payables

| | 2026 Actual $ | 01/07/26 to 30/09/26 Actual $ |
|---|---|---|
| **Current** | | |
| Trade creditors | 244,090 | (26,058) |
| Prepaid rates | 2,214 | 2,214 |
| Accrued payroll liabilities | 47,799 | – |
| Statutory liabilities | 32,614 | 212,543 |
| Accrued expenses | 127,815 | 32,733 |
| Other creditors | 158,253 | 159,203 |
| Total current trade and other payables | 612,785 | 380,635 |

### MATERIAL ACCOUNTING POLICIES

**Financial liabilities**

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

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

**Trade and other payables**

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

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

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## 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.

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 12. Revaluation surplus

| | 01/07/26 to 30/09/26 Opening Balance $ | 01/07/26 to 30/09/26 Revaluation Increment $ | 01/07/26 to 30/09/26 Revaluation (Decrement) $ | Total Movement on Revaluation $ | 01/07/26 to 30/09/26 Closing Balance $ | 2026 Opening Balance $ | 2026 Revaluation Increment $ | 2026 Revaluation (Decrement) $ | Total Movement on Revaluation $ | 2026 Closing Balance $ |
|---|---|---|---|---|---|---|---|---|---|---|
| Revaluation surplus - Buildings - specialised | 9,954,056 | – | – | – | 9,954,056 | 9,954,056 | – | – | – | 9,954,056 |
| Revaluation surplus - Plant and equipment | 190,407 | – | – | – | 190,407 | 190,407 | – | – | – | 190,407 |
| Revaluation surplus - Infrastructure - roads | 110,845,929 | – | – | – | 110,845,929 | 110,845,929 | – | – | – | 110,845,929 |
| | 120,990,392 | – | – | – | 120,990,392 | 120,990,392 | – | – | – | 120,990,392 |
| | 120,990,392 | – | – | – | 120,990,392 | 120,990,392 | – | – | – | 120,990,392 |

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 13. Restrictions over financial assets

| | Note | 01/07/26 to 30/09/26 Actual $ | 01/07/26 to 30/09/26 Budget $ | 2026 Actual $ |
|---|---|---|---|---|
| **(a) Restrictions** | | | | |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | | |
| - Cash and cash equivalents | 2 | 8,293,678 | – | – |
| - Financial assets at amortised cost | 3 | – | – | 8,293,678 |
| | | 8,293,678 | – | 8,293,678 |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Restricted reserve accounts | 16 | 8,293,678 | – | 8,293,678 |
| Total restricted financial assets | | 8,293,678 | – | 8,293,678 |

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## 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

continued on next page ...

## 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.

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 15. Rating information

| Rate type | 2025/26 Actual Total revenue $ | 2025/26 Actual Total revenue Budget $ | Basis of valuation | Rate in $ | Number of properties | 01/07/26 to 30/09/26 Actual Rateable value (*) $ | 01/07/26 to 30/09/26 Actual Rate revenue $ | 01/07/26 to 30/09/26 Actual Interim rates $ | 01/07/26 to 30/09/26 Actual Back rates $ | 01/07/26 to 30/09/26 Actual Total revenue $ | 01/07/26 to 30/09/26 Budget rate revenue $ | 01/07/26 to 30/09/26 Budget interim rate $ | 01/07/26 to 30/09/26 Budget back rate $ | 01/07/26 to 30/09/26 Budget total revenue $ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **(a) General Rates** | | | | | | | | | | | | | | |
| **Rate Description** | | | | | | | | | | | | | | |
| Mining Tenaments | 512,878 | – | Unimproved valuation | – | – | – | 569,948 | – | – | 569,948 | – | – | – | – |
| **Total general rates** | 512,878 | – | | | – | – | 569,948 | – | – | 569,948 | – | – | – | – |
| **Minimum payment** | | | | | | | | | | | | | | |
| Mining Tenaments | 1,704 | – | Unimproved valuation | – | – | – | – | – | – | – | – | – | – | – |
| **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.

# Shire of Ngaanyatjarraku

## Notes to and forming part of the financial report

for the period from 01/07/26 to 30/09/26

## Note 16. Reserve accounts

| | 01/07/26 to 30/09/26 Opening Balance Actual $ | 01/07/26 to 30/09/26 Transfer to Actual $ | 01/07/26 to 30/09/26 Transfer (from) Actual $ | 01/07/26 to 30/09/26 Closing Balance Actual $ | 01/07/26 to 30/09/26 Opening Balance Budget $ | 01/07/26 to 30/09/26 Transfer to Budget $ | 01/07/26 to 30/09/26 Transfer (from) Budget $ | 01/07/26 to 30/09/26 Closing Balance Budget $ | 2026 Opening Balance Actual $ | 2026 Transfer to Actual $ | 2026 Transfer (from) Actual $ | 2026 Closing Balance Actual $ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Restricted by council** | | | | | | | | | | | | |
| (a) Employee Entitlement Reserve | 333,206 | – | – | 333,206 | – | – | – | – | 333,206 | – | – | 333,206 |
| (b) Asset Replacement, Acquisition and Development Reserve | 6,990,740 | – | – | 6,990,740 | – | – | – | – | 6,990,740 | – | – | 6,990,740 |
| (c) Cultural Centre Reserve | 297,225 | – | – | 297,225 | – | – | – | – | 297,225 | – | – | 297,225 |
| (d) Strategic Reserve | 672,507 | – | – | 672,507 | – | – | – | – | 672,507 | – | – | 672,507 |
| | 8,293,678 | – | – | 8,293,678 | – | – | – | – | 8,293,678 | – | – | 8,293,678 |

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

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

In accordance with Council resolution and Cash Reserves Policy in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

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