



MINUTES

25th of March 2026

ORDINARY COUNCIL MEETING

Held at the Shire of upper Gascoyne's Administration Building located at 4 Scott Street, Gascoyne Junction, commencing at 11.00am

DISCLAIMER

Disclaimer

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

Please note this agenda contains recommendations which have not yet been adopted by Council.

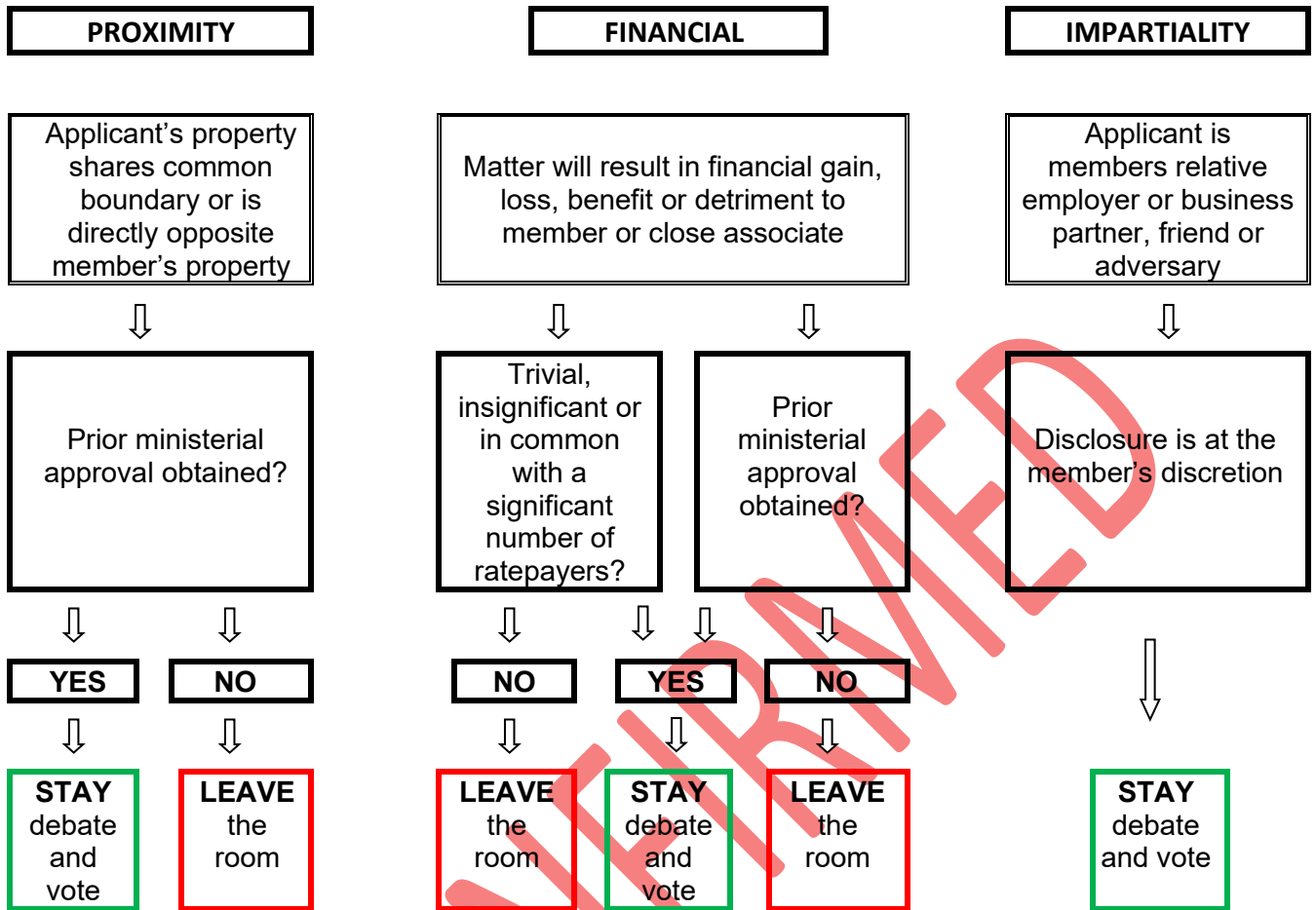
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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



Local Government Act 1995 - Extract

5.65 - Members' interests in matters to be discussed at meetings to be disclosed.

- (1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest: (Penalties apply).
- (2) It is a defense to a prosecution under this section if the member proves that he or she did not know:
- that he or she had an interest in the matter; or
 - that the matter in which he or she had an interest would be discussed at the meeting.
- (3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.70 - Employees to disclose interests relating to advice or reports.

- (1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.
- (2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.
- (3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

5.71 - Employees to disclose interests relating to delegated functions.

- If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:
- in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and
 - in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply).

'Local Government (Administration) Regulations 1996 - Extract

In this clause and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996:

"Interest" means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

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**SHIRE OF UPPER GASCOYNE
MINUTES FOR THE ORDINARY MEETING OF COUNCIL HELD AT THE SHIRES
ADMINISTRATION BUILDING ON THE 25th OF MARCH 2026 COMMENCING AT 11.00 AM**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Shire President welcomed those present and declared the meeting open at 11.05am

2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr J. Caunt	Shire President
Cr G. Watters	Councillor
Cr P. Windie	Councillor
Cr W. Baston	Councillor
Cr A. McKeough	Councillor
Cr B. Walker	Councillor

Staff

John McCleary	Chief Executive Officer
Jarrod Walker	Executive Manager of Works
Andrea Pears	Executive Manager of Finance and Corporate Services
Cherie Walker	Senior Corporate Services Officer

Visitors

2.2 Absentees

Nil

2.3 Leave of Absence previously approved

Nil

THE FIRST ORDER OF BUSINESS WILL BE ELECTING A DEPUTY PRESIDENT.

How the deputy president is elected

- The council is to elect a councillor (other than the president) to fill the office.
- The election is to be conducted in accordance with the procedure prescribed by the president, or if he or she is not present, by the CEO.
- Nominations for the office are to be given to the person conducting the election in writing before the meeting or during the meeting before the close of nominations.
- Nominations close at the meeting at a time announced by the person conducting the election, which is to be a sufficient time after the announcement

by that person that nominations are about to close to allow for any nominations made to be dealt with.

- If a councillor is nominated by another councillor the person conducting the election is not to accept the nomination unless the nominee has advised the person conducting the election, orally or in writing, that he or she is willing to be nominated for the office.
- The council members are to vote on the matter by secret ballot as if they were electors voting at an election.
- Subject to clause 9(1) the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 as if those votes were votes cast at an election.
- As soon as is practicable after the result of the election is known, the person conducting the election is to declare and give notice of the result in accordance with regulations, if any.

Votes may be cast a second time

- If, when the votes cast under clause 8(5) are counted, there is an equality of votes between 2 or more candidates who are the only candidates in, or remaining in, the count, the count is to be discontinued and, not more than 7 days later, a special meeting of the council is to be held.
- Any nomination for the office may be withdrawn, and further nominations may be made, before or when the special meeting is held.
- When the special meeting is held the council members are to vote again on the matter by secret ballot as if they were voting at an election.
- The votes cast under subclause (3) are to be counted, and the successful candidate determined, under Schedule 4.1 as if those votes were votes cast at an election.

1. ELECTION OF DEPUTY PRESIDENT

(Local Government Act 1995 – Schedule 2.3 refers)

1.1 Deputy Shire President

Two councillors nominated for the position of Deputy President, with Cr Greg Watters successfully elected to the role.

2. APPOINTMENT TO COMMITTEES.

2.1 Regional Road Group

Rep – Cr J. Caunt
Proxy – Cr G. Watters

2.2 WALGA Zone

Rep – Cr J. Caunt
Proxy – Cr A. McKeough

3. APPLICATION FOR LEAVE OF ABSENCE

Council Resolution No: 01032026			
MOVED:	CR: W. BASTON	SECONDED:	CR: B. WALKER

That Council authorise for Councillor Alys McKeough to be absent from the May Council meeting being held on the 23rd of May 2026.

**FOR: CR J CAUNT
CR G WATTERS
CR B WALKER
CR W BASTON
CR A MCKEOUGH
CR P WINDIE**

AGAINST: CR

F/A: 6/0

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

5. DISCLOSURE OF INTEREST

Nil

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Cr J. Caunt extends sincere thanks to Cr B. Walker and H. McTaggart for the significant contributions they have made while serving as councillors for the Shire of Upper Gascoyne.

Cr J. Caunt would also like to express heartfelt appreciation to Jarrod Walker for his 10.5 years of dedicated service as the Executive Works Manager. Jarrod, your hard work and achievements have greatly benefited the Shire, and you will be truly missed. Thank you all for everything you have done for the community.

8. MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS

Nil

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

9.1 Ordinary Meeting of Council held on 10th of February 2026.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 02032026			
MOVED:	CR: B. WALKER	SECONDED:	CR: G. WATTERS

That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 10th of February 2026 be confirmed as a true and correct record of proceedings.

FOR: CR J CAUNT
 CR A MCKEOUGH
 CR B WALKER
 CR G WATTERS
 CR P WINDIE
 CR W BASTON

AGAINST: CR

F/A: 6/0

10. AGENDA ITEMS

10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears - Executive Manager of Finance and Corporate Services
Date:	12 March 2026
Matters for Consideration:	<p>To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 25th of March 2026 as attached – see Appendix 1.</p> <p>In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to Appendix 1.</p>
Background:	The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.
Comments:	The list of accounts are for the months of February 2026.
Statutory Environment:	<p>Local Government (Financial Management Regulations) 1996</p> <p>13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.</p> <p>(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be</p>

prepared each month showing for each account paid since the last such list was prepared —

- (a) the payee’s name; and
- (b) the amount of the payment; and
- (c) the date of the payment; and
- (d) Sufficient information to identify the transaction.

(2) A list of accounts for approval to be paid is to be prepared each month showing —

- (a) for each account which requires council authorisation in that month —
 - (i) the payee’s name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
- (b) the date of the meeting of the council to which the list is to be presented.

(3) A list prepared under sub regulation (1) or (2) is to be —

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

Policy Implications: Purchasing Policy

Financial Implications: 2025/2026 Budget

Strategic Implications: SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.
 Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.
 Strategy 4.2.3 Comply with statutory and legislative requirements.

Risk:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Financial Impact	Payments are made without appropriate budget authority	2 / 2 – Low	Purchasing Policy provides for differing levels of Purchase Order Authority and works in conjunction with committing funds against an authorised budget
Health	N/A	N/A	
Service Interruption	N/A	N/A	

Compliance	N/A	N/A	
Reputational	N/A	N/A	
Property	N/A	N/A	
Environment	N/A	N/A	
Fraud	Accounting Fraud	4 / 1 - Low	Internal Controls are in place, including using Eftsure which checks the creditor to ensure bank, contact details, ABN are correct, matching PO's with invoices, sign off by responsible officers, bank payments to be authorised by two officers exclusive of the PO authorising officer.

Consultation: Nil

Voting requirement: Simple Majority

Officer's Recommendation: That Council endorse the payments for the period 1st of February 2026 to the 28th of February 2026 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 28th of February 2026.

February 2026	
Municipal Fund Bank EFTs	\$ 1,844,515.68
Cheque	\$ 0.00
Net Payroll	\$ 94,003.77
BPAY/Direct Debit	\$ 26,620.64
TOTAL	\$ 1,965,140.09

Council Resolution No: 03032026

MOVED: CR: W. BASTON **SECONED: CR: B. WALKER**

That Council endorse the payments for the period 1st of February 2026 to the 28th of February 2026 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 28th of February 2026.

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Cheque	\$ 0.00
Net Payroll	\$ 94,003.77
BPAY/Direct Debit	\$ 26,620.64
TOTAL	\$ 1,965,140.09

FOR: CR J CAUNT **AGAINST: CR**

CR A MCKEOUGH
CR B WALKER
CR G WATTERS
CR P WINDIE
CR W BASTON

F/A: 6/0

UNCONFIRMED

10.2 MONTHLY FINANCIAL STATEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Andrea Pears - Executive Manager of Finance and Corporate Services
Date:	12 March 2026
Matters for Consideration:	<p>The Statement of Financial Activity for the period of January and February 2026, includes the following reports:</p> <ul style="list-style-type: none"> • Statement of Financial Activity • Significant Accounting Policies • Graphical Representation – Source Statement of Financial Activity • Net Current Funding Position • Cash and Investments • Major Variances • Budget Amendments • Receivables • Grants and Contributions • Cash Backed Reserve • Capital Disposals and Acquisitions • Trust Fund <p>see Appendix 2</p>
Background:	<p>Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.</p>
Comments:	The Statement of Financial Activity is for the month of January and February 2026
Statutory Environment:	<p>Local Government Act 1995 – Section 6.4</p> <p>Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.</p>
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	<p>SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.</p> <p>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.</p> <p>Strategy 4.2.3 Comply with statutory and legislative requirements.</p>

Risk:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Financial Impact	Stakeholders may withdraw funding if the statements are not prepared according to the regulatory framework	2 / 2 – Low	Financial statements are prepared on time and according to the applicable Legislation and Regulations.
Health	N/A	N/A	N/A
Service Interruption	N/A	N/A	N/A
Compliance	N/A	2 / 2 – Low	Ensure that the Financial Statements are prepared on time and according to the applicable Legislation and Regulations.
Reputational	N/A	N/A	High priority has been placed on preparing Statutory reporting within legislated timeframes.
Property	N/A	N/A	N/A
Environment	N/A	N/A	N/A
Fraud	N/A	N/A	N/A

Consultation:	Nil
Voting requirement:	Simple Majority
Officer's Recommendation:	That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of January and February 2026.

Council Resolution No: 04032026

MOVED:	CR: P. WINDIE	SECONDED:	CR: G. WATTERS
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That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of January and February 2026.

FOR: CR J CAUNT
 CR A MCKEOUGH
 CR B WALKER
 CR G WATTERS
 CR P WINDIE

AGAINST: CR

UNCONFIRMED

10.3

APPLICATION FOR RETROSPECTIVE DEVELOPMENT APPROVAL FOR A MEAT (PET FOOD) PROCESSING FACILITY LOCATED UPON LOT 61 RIVERSIDE DRIVE GASCOYNE JUNCTION

Applicant:	Allerding & Associates
Disclosure of Interest:	DG+A receives consulting fees from the Shire of Upper Gascoyne
Author:	Anthony Dowling, Principal Planner - Dowling Giudici + Associates (DG+A) and John McCleary – Chief Executive Officer
Date:	12 March 2026
Matters for Consideration:	To grant retrospective development approval to an existing meat (pet food) processing facility being carried out upon lot 61 Riverside Drive Gascoyne Junction

UNCONFIRMED

Background:

The Shire has received an application for **retrospective** development approval to continue to carry out a small-scale meat (pet-food) processing facility from lot 61 on Deposited Plan (DP) 185100, Riverside Drive Gascoyne Junction.

It is understood that the facility has been operating for a number of years without relevant approvals. This application seeks approval (retrospectively) for the use of the subject land for this purpose.

If approved pursuant to the *Planning and Development (Local Planning Schemes) Regulations 2015 (LPS Regs)*, then applications for other further approvals required (e.g. building permit, onsite wastewater approval) will follow.

A **comprehensive outline** of the processing facility, which has been prepared and submitted by the applicant in support of the application, is provided at [Appendix 3](#) to this agenda.

The outline includes —

- An **aerial image of the development site** (page 4)
- A **location map** (page 7)
- **Photographs** of the existing processing facility – both internal and external - (Figures 5, 6, 7 and 8)
- A **dimensioned floor plan** (Annexure 3)
- An **operational management plan** (Annexure 4)

Section 4 of the outline details the proposed operation, including **vehicle access** and expected **traffic generation and movement**, whilst **Sections 5 and 6** address relevant aspects of the **State and Local Planning frameworks** that apply to this kind of development.

The facility will be operated by the registered proprietors (landowners) of the subject land on demand.

However, during peak times it is anticipated that **2 additional staff** will be required to assist the operation, and that the facility will operate generally between the hours of **7.00 and 4.00 pm**, processing up to **one (1) tonne** of pet food meat (20 – 100 animals) on a **weekly basis**.

All pet food processing will occur inside the facility with doors to the facility closed at all times whilst processing occurs.

Four (4) motor vehicles are required for the operation — two (2) vehicles for transporting carcasses from their source to the facility, and two (2) rigid refrigerated vehicles for the delivery of the processed pet food offsite. The vehicles used to transport the carcasses to the processing facility will not be used for transporting the processed pet food (and *vice versa*).

<p>Statutory Environment:</p>	<ul style="list-style-type: none"> • <i>Planning and Development (Local Planning Schemes) Regulations 2015 ('LPS Regs')</i> <p>These regulations prescribe how an application for development approval is to be made, dealt with, and determined.</p> <p>In determining whether to grant development approval, the decision-maker (being the Council in this case) is required to have regard to (where relevant) the list of matters prescribed at regulation 67(2) in Schedule 2 of the LPS Regs.</p> <p>The applicant has addressed the list of matters relevant to this application at Section 6.1.1 (page 18) in the outline at Appendix 3 to this agenda.</p> <ul style="list-style-type: none"> • <i>Shire of Upper Gascoyne Local Planning Scheme No. 1 ('LPS 1')</i> <p>The subject land is zoned 'Rural Enterprise' pursuant to the <i>Shire of Upper Gascoyne Local Planning Scheme No. 1 (LPS1)</i>.</p> <p>It is understood that during pre-lodgement discussions with Shire staff, it was affirmed that the proposed use falls within the use class 'Industry — Light'.</p> <p>This means that the use is not permitted unless the local government has exercised its discretion by granting development approval after giving notice in accordance with clause 64 of the deemed provisions (in the LPS Regs).</p> <p>The aforementioned giving of notice includes notifying owners and occupiers of land located within the vicinity of the subject site and inviting them to consider and submit comments on the proposal with such comments to be limited to town planning matters only, e.g. compatibility of use with existing surrounding uses, amenity impacts, (such as noise, odour), traffic generation etc.</p> <p>See further comments in respect to the giving of notice at paragraphs 6, 7 and 8 in the section 'Consultation' following.</p>
<p>Policy Implications:</p>	<p>Nil</p>
<p>Financial Implications:</p>	<p>Nil</p>
<p>Strategic Implications:</p>	<p>Approval of the processing facility will assist in the achievement of Strategy 2.3.3 — Encourage diversity and growth of local business, industry and investment of the <i>Shire's Plan for the Future 2022-2032</i></p>

Risk Assessment:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health		5/5 Extreme	Use occurs in accordance with proposed operational management plan
Financial Impact			
Service Interruption			
Compliance			
Reputational			
Property			
Environment			
Fraud			

UNCONFIRMED

Consultation:

1. Copies of the application were referred to the Shire's consulting environmental health officer and the Department of Water and Environmental Regulation (DWER) for consideration and comment.
2. The Shire's consulting environmental health officer advised that existing grease-trap and upgrading of the existing septic system is required (as the applicant has noted).
3. He further advised that notifications are to be given under the Food Regulations as well as tracking and tracing requirements. These requirements are not matters for consideration in determining an application for development approval but can be provided as advice notes on the Determination Notice should approval be granted.
4. Referral of the application to DWER was required as LPS 1 includes the subject land within **Special Control Area (SCA) 1 – Gascoyne River Floodplain**.
5. DWER's advice is summarised as follows —

A. Water Licensing

The subject land is contained within the proclaimed **Gascoyne Groundwater area** and is subject to licensing requirements under the *Rights in Water and Irrigation (RIWI) Act 1914*. Therefore, a licence is required to construct and/or alter a well and to abstract water. The development application stated water to the processing facility will be supplied to the premises via a licenced bore, however, DWER has no record of a water licence for this property.

Author comment:

The requirement for groundwater licencing is a matter that the proponent is to take up directly with DWER. It is not a consideration in determining the development application.

B. Flood Management

The flooding of the Gascoyne River at Gascoyne Junction in 2010 is considered to be equivalent to a 1 in 100 year flood event (1% AEP) at Gascoyne Junction. The river peaked at approximately 144.15 m AHD at Gascoyne Junction.

Whilst not opposed to development (ie, filling, building, etc) in this location, DWER recommends a minimum **habitable** floor level of 144.7 m AHD to ensure adequate flood protection. However, it does not provide recommended finished floor levels for **non-habitable development**. It has advised that the subject land may become isolated during flood events and access and evacuation should be considered.

Author comment:

An emergency and evacuation plan could be considered as a condition of approval (if granted).

C. Environmental Protection Act

Under the EP Act, the operation of prescribed premises, such as pet food processing operations, may require a works approval or licence.

	<p>However, the processing facility to be carried out from the subject land falls below the threshold for requiring a licence, amendment or works approval.</p> <p>Nevertheless, the onus is upon the to ascertain whether a works approval, licence or registration is required. The EP Act makes it an offence to undertake any work which causes a premises to become, or become capable of being, a Prescribed Premises unless the work is undertaken in accordance with a works approval.</p> <p>It is also an offence under the EP Act to cause an emission or alter the nature or volume of waste, noise or odour from the Prescribed Premises, unless done so in accordance with a works approval or licence or a registration (for operation) is held for the premises.</p> <p><i>Author comment:</i></p> <p><i>It is recommended that the aforementioned information be included as an advice note on the Notice of Determination if development approval is granted.</i></p> <p>6. Notice of the application was provided to owners and occupiers of land within the vicinity (e.g. in Riverside Drive and Killili Road), inviting them to consider and make a submission on the proposal within a 14-day period (commencing the day after they would have received the notice).</p> <p>7. Notice of the application was also placed on the Shire's website and its Facebook page inviting members of the public to also consider and make a submission on the proposal within the same 14-day period.</p> <p>At the conclusion of the advertising period the Shire had not received any land owner/occupier nor public submissions.</p>
<p>Comments:</p>	<p>Whilst the applicant has noted that the location of the facility falls within the EPA's 500 metre generic buffer distance required to separate a food (meat) processing use from a sensitive land use (eg. housing), DWER (which provides advice to the EPA) did not raise this as an issue, especially as the facility does not meet the threshold for classification as 'Prescribed Premises' whereby if it were the adherence to this buffer requirement would be paramount.</p> <p>In light of this, and based on the following considerations —</p> <ul style="list-style-type: none"> (a) the location of the facility; (b) being a kind of use that can be contemplated under the Rural Enterprise zoning applying to the land; (c) that its operation it is unlikely to detrimentally impact surrounding residents and the local environment; and (d) relevant matters listed at regulation 67(2) in Schedule 2 of the LPS Regs are deemed to have been satisfactorily addressed <p>it is recommended that the application be approved, subject to the use being carried out in accordance with the proposed operational management plan at all times the facility is in use.</p>
<p>Voting requirement:</p>	<p>Simple Majority</p>

Officer's Recommendation:

1. Pursuant to clause 68 (2) in Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations 2015, retrospectively APPROVE the development application to continue to allow an existing meat (pet food) processing facility to be carried out upon lot 61 on Deposited Plan 185100 Riverside Drive Gascoyne Junction, generally in accordance with the Development Application Report (outline) prepared by Allering and Associates, dated November 2025, and subject to the following conditions and advice notes:

Conditions

- (i) This decision constitutes development approval only and is valid for a period of 2 years from the date of approval.

If the approved development has not substantially commenced within the specified period, the approval shall lapse and be of no further effect;

- (ii) The Operational Management Plan (OMP) at Annexure 4 in the Development Application Report (outline) being modified to include the following additional management provisions:

A. A flood response and emergency management plan, particularly addressing the following—

- (a) Monitoring of flood warnings;
- (b) Safe shutdown of operations;
- (c) Evacuation procedures;
- (d) Secure containment of animal products, waste and hazardous materials; and
- (e) Measures to minimise environmental contamination and spills, including during flood events;

B. All transport and delivery vehicles being managed and cleaned in a manner that prevents biosecurity risk and nuisance to surrounding land.

The modified OMP is to be submitted to, and be approved by the Shire Chief Executive Officer prior to the use continuing, and thereafter is to remain current and capable of being enacted at any time;

- (iii) Prior to the use of the facility continuing, the facility is to be connected to an onsite effluent disposal system designed and constructed to the specifications and satisfaction of the Shire Chief Executive Officer;
- (iv) The hours of operation being limited to between 6.00 am and 6.00 pm daily (unless otherwise approved by the local government upon application being made to it to extend or modify these hours);

- (v) *Prior to the use continuing, conditions (i) – (iv) being fulfilled to the satisfaction of the Shire of Upper Gascoyne.*

Advice Notes

1. *In addition to this approval, the Department of Water and Environmental Regulation (DWER) advises that it is the responsibility of the proprietor/operator of the approved meat (pet food) processing facility to ascertain whether a works approval, licence or registration is required pursuant to the Environmental Protection Act 1986 (EP Act) and the Environmental Protection Regulations 1987 (EP Regs).*

The EP Act makes it an offence to undertake any work which causes a premises to become, or become capable of being, a 'Prescribed Premises' unless the work is undertaken in accordance with a works approval.

It is also an offence under the EP Act to cause an emission or alter the nature or volume of waste, noise or odour from the 'Prescribed Premises', unless done so in accordance with a works approval or licence or a registration (for operation) is held for the premises;

2. *Animal waste generated from the processing of carcasses is to be disposed of to an appropriate off-site waste facility that is licensed to receive and dispose of processed animal waste. No animal waste is permitted to be disposed of within lot 61 unless a prior separate approval has been granted by the Shire of Upper Gascoyne for this purpose; and*
3. *Any increase in scale, intensity, workforce, or hours of operation beyond that hereby approved shall require further development approval.*

Council Resolution No: 05032026

MOVED:

CR. W. BASTON

SECONDED:

CR. A. MCKEOUGH

1. *Pursuant to clause 68 (2) in Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations 2015, retrospectively APPROVE the development application to continue to allow an existing meat (pet food) processing facility to be carried out upon lot 61 on Deposited Plan 185100 Riverside Drive Gascoyne Junction, generally in accordance with the Development Application Report (outline) prepared by Allerding and Associates, dated November 2025, and subject to the following conditions and advice notes:*

Conditions

- (iv) *This decision constitutes development approval only and is valid for a period of 2 years from the date of approval.*

If the approved development has not substantially commenced within the specified period, the approval shall lapse and be of no further effect;

(v) *The Operational Management Plan (OMP) at Annexure 4 in the Development Application Report (outline) being modified to include the following additional management provisions:*

A. *A flood response and emergency management plan, particularly addressing the following—*

(f) *Monitoring of flood warnings;*

(g) *Safe shutdown of operations;*

(h) *Evacuation procedures;*

(i) *Secure containment of animal products, waste and hazardous materials; and*

(j) *Measures to minimise environmental contamination and spills, including during flood events;*

C. *All transport and delivery vehicles being managed and cleaned in a manner that prevents biosecurity risk and nuisance to surrounding land.*

The modified OMP is to be submitted to, and be approved by the Shire Chief Executive Officer prior to the use continuing, and thereafter is to remain current and capable of being enacted at any time;

(vi) *Prior to the use of the facility continuing, the facility is to be connected to an onsite effluent disposal system designed and constructed to the specifications and satisfaction of the Shire Chief Executive Officer;*

(vi) *The hours of operation being limited to between 6.00 am and 6.00 pm daily (unless otherwise approved by the local government upon application being made to it to extend or modify these hours);*

(vii) *Prior to the use continuing, conditions (i) – (iv) being fulfilled to the satisfaction of the Shire of Upper Gascoyne.*

Advice Notes

2. *In addition to this approval, the Department of Water and Environmental Regulation (DWER) advises that it is the responsibility of the proprietor/operator of the approved meat (pet food) processing facility to ascertain whether a works approval, licence or registration is required pursuant to the Environmental Protection Act 1986 (EP Act) and the Environmental Protection Regulations 1987 (EP Regs).*

The EP Act makes it an offence to undertake any work which causes a premises to become, or become capable of being, a 'Prescribed Premises' unless the work is undertaken in accordance with a works approval.

It is also an offence under the EP Act to cause an emission or alter the nature or volume of waste, noise or odour from the 'Prescribed Premises', unless done so in accordance with a works approval or licence or a registration (for operation) is held for the premises;

3. *Animal waste generated from the processing of carcasses is to be disposed of to an appropriate off-site waste facility that is licensed to receive and dispose of processed animal waste. No animal waste is permitted to be disposed of within lot 61 unless a prior separate approval has been granted by the Shire of Upper Gascoyne for this purpose; and*

4. *Any increase in scale, intensity, workforce, or hours of operation beyond that hereby approved shall require further development approval.*

FOR: CR J CAUNT

AGAINST: CR

CR A MCKEOUGH
CR B WALKER
CR G WATTERS
CR P WINDIE
CR W BASTON

F/A: 6/0

UNCONFIRMED

10.4 2025/26 STATUTORY BUDGET REVIEW	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears – Manager of Finance & Corporate Services
Date:	12 March 2026
Matters for Consideration:	To consider and adopt the Budget Review as presented in the Statement of Projected Financial Activity for the period 1 July 2025 to 30 June 2026. A detailed budget review report and financial statements appear in Appendix 4 .
Background:	<p>The Local Government Financial Management Regulation 33A requires each local government between 1 January and 31 March in each financial year to carry out a review of its annual budget.</p> <p>The review must:</p> <ul style="list-style-type: none"> • Consider the financial performance in the period beginning on July 1 and ending no earlier than December 31 • Consider the financial position at the date of the review • Review the outcomes for the end of that financial year as forecast in the budget <p>The Council is to consider a review submitted to it and determine whether or not to adopt the review, and any parts of the review or any recommendation made in the review.</p>
Comments:	<p>At the time of adopting the 2025/26 Budget in August 2025, the opening balance was stated as a surplus of \$4,875,356 and this was mostly driven by the receipt of our Grants Commission advance payment for the Financial 25/26 financial year.</p> <p>Since the finalisation of the Shire's 2024/25 Annual Financial Statements in December 2025, the confirmed carry forward balance into 2025/26 is a surplus amount of \$5,403,926. This increased the Council's original opening surplus balance adopted in August 2025 by \$528,570.</p> <p>Council's Manager of Finance and Corporate Services, Andrea Pears held a Budget Workshop on the 16th March 2026 with Council for a more detailed explanation of the movement between Original Budget adopted in August 2025 and this Budget Review report at Appendix 4.</p>

Statutory Environment:	<p>Local Govt. Act 1995 section 6.2 and Financial Management Regulations 33A –</p> <p>33A. Review of budget</p> <p>(1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.</p> <p>(2A) The review of an annual budget for a financial year must —</p> <p>(a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and</p> <p>(b) consider the local government’s financial position as at the date of the review; and</p> <p>(c) review the outcomes for the end of that financial year that are forecast in the budget.</p> <p>(2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.</p> <p>(3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.</p> <p>*Absolute majority required.</p> <p>(4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.</p>
Policy Implications:	<p>Nil</p>
Financial Implications:	<p>To ensure the financial position of the Shire is on track to achieve the objectives outlined in the adopted budget and to make any adjustments as required.</p>
Strategic Implications:	<p>Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management.</p>

Risk:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Financial Impact		N/A	
Health	N/A	N/A	N/A
Service Interruption	N/A	N/A	N/A
Compliance	Failure to meet both the Statutory deadline and Statutory form.	4/4 – High	Ensure Budget Review is completed and sent to the DLGSC by the due date.
Reputational	N/A	3/3 - Moderate	High priority has been placed on preparing Statutory reporting within legislated timeframes.
Property	N/A	N/A	N/A
Environment	N/A	N/A	N/A
Fraud	N/A	N/A	N/A

Consultation:	Contract Accountants – RSM Management and Key Personnel
Voting requirement:	Absolute Majority
Officer’s Recommendation:	<p><i>That Council:</i></p> <ol style="list-style-type: none"> Adopt the changes to the 2025/26 budget as detailed in Appendix 4; and Authorise the CEO to transfer any estimated / actual surplus into the Building Reserve Account.

Council Resolution No:06032026

MOVED:	CR: B. WALKER	SECONDED:	CR: A. MCKEOUGH
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That Council:

- Adopt the changes to the 2025/26 budget as detailed in [Appendix 4](#); and
- Authorise the CEO to transfer any estimated / actual surplus into the Building Reserve Account.

FOR: CR J CAUNT
 CR A MCKEOUGH
 CR B WALKER
 CR G WATTERS
 CR P WINDIE
 CR W BASTON

AGAINST: CR

F/A: 6/0

10.5 DECISION CRITERIA RFT07 25-26 CARNARVON MULLEWA ROAD DAIRY CK EAST UPGRADE TO SEAL

Applicant:	Shire of Upper Gascoyne												
Disclosure of Interest:	Nil												
Author:	Jarrod Walker- Works Manager												
Date:	26 February 2026												
Matters for Consideration:	To adopt the decision criteria for RFT07 25-26 Carnarvon Mullewa Dairy Ck East Upgrade to Seal.												
Background:	Each year the Shire has been progressively upgrading sections of the Carnarvon Mullewa Road to a sealed standard. An additional \$5.5 million has been secured for the Dairy Creek East Section of the project.												
Comments:	<p>To procure a suitably qualified earthworks contractor as soon as possible, we need to adopt a decision criterion so we can go to tender.</p> <p>Suggested decision for earthworks tender is as follows:</p> <table border="1"> <thead> <tr> <th>Description of Criteria</th> <th>Weighting</th> </tr> </thead> <tbody> <tr> <td>Quality and Completeness of Road Construction Plant / Equipment</td> <td>15%</td> </tr> <tr> <td>Demonstrated Remote Area Sealed Road Construction Experience</td> <td>25%</td> </tr> <tr> <td>Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials</td> <td>25%</td> </tr> <tr> <td>Capacity to Commence and Complete Contract Works within Designated Time Frame</td> <td>25%</td> </tr> <tr> <td>Local Content of Plant/Equipment (inclusive of operators) and Resources</td> <td>5%</td> </tr> </tbody> </table>	Description of Criteria	Weighting	Quality and Completeness of Road Construction Plant / Equipment	15%	Demonstrated Remote Area Sealed Road Construction Experience	25%	Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	25%	Capacity to Commence and Complete Contract Works within Designated Time Frame	25%	Local Content of Plant/Equipment (inclusive of operators) and Resources	5%
Description of Criteria	Weighting												
Quality and Completeness of Road Construction Plant / Equipment	15%												
Demonstrated Remote Area Sealed Road Construction Experience	25%												
Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	25%												
Capacity to Commence and Complete Contract Works within Designated Time Frame	25%												
Local Content of Plant/Equipment (inclusive of operators) and Resources	5%												

	Provisions for mechanical and logistical support Price being a non-weighted criterion.	5%
Statutory Environment:	Local Government Act 1995 Local Government (Function and General) Regulations 1996 2A. If a local government decides to invite a tender The local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.	
Policy Implications:	Purchasing Policy	
Financial Implications:	26/27 SIP funding has been approved by MWRA.	
Strategic Implications:	Strategy 3.2.2 Maintenance and upgrade of infrastructure Planned Timing Corporate Business Plan Actions 3.2.2.2 Maintain and upgrade infrastructure in line with asset management planning.	
Risk:		

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health	N/A	N/A	N/A
Financial Impact	26/27 SIP funding brought forward	M6	If funds aren't brought forward, the work will be delayed until the 2026-27 financial year
Service Interruption	N/A	N/A	N/A
Compliance	Decision Criteria required prior to tendering	L4	Seek Council endorsement of decision criteria prior to tendering
Reputational	N/A	N/A	N/A
Property	N/A	N/A	N/A
Environment	N/A	N/A	N/A
Fraud	N/A	N/A	N/A

Consultation:	Chief Executive Officer, Greenfields Technical Services
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Voting requirement:	Absolute majority														
Officer's Recommendation:	<p><i>That Council endorse the following decision criteria for RFT07 25-26 Carnarvon Mullewa Dairy Ck East Upgrade to Seal.</i></p> <table border="1"> <thead> <tr> <th>Description of Criteria</th> <th>Weighting</th> </tr> </thead> <tbody> <tr> <td>Quality and Completeness of Road Construction Plant / Equipment</td> <td>15%</td> </tr> <tr> <td>Demonstrated Remote Area Sealed Road Construction Experience</td> <td>25%</td> </tr> <tr> <td>Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials</td> <td>25%</td> </tr> <tr> <td>Capacity to Commence and Complete Contract Works within Designated Time Frame</td> <td>25%</td> </tr> <tr> <td>Local Content of Plant/Equipment (inclusive of operators) and Resources</td> <td>5%</td> </tr> <tr> <td>Provisions for mechanical and logistical support</td> <td>5%</td> </tr> </tbody> </table> <p>Price being a non-weighted criterion.</p>	Description of Criteria	Weighting	Quality and Completeness of Road Construction Plant / Equipment	15%	Demonstrated Remote Area Sealed Road Construction Experience	25%	Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	25%	Capacity to Commence and Complete Contract Works within Designated Time Frame	25%	Local Content of Plant/Equipment (inclusive of operators) and Resources	5%	Provisions for mechanical and logistical support	5%
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Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	25%														
Capacity to Commence and Complete Contract Works within Designated Time Frame	25%														
Local Content of Plant/Equipment (inclusive of operators) and Resources	5%														
Provisions for mechanical and logistical support	5%														

Council Resolution No: 07032026

MOVED:	CR. G. WATTERS	SECONDED:	CR. W. BASTON
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That Council endorse the following decision criteria for RFT07 25-26 Carnarvon Mullewa Dairy Ck East Upgrade to Seal.

Description of Criteria	Weighting
Quality and Completeness of Road Construction Plant / Equipment	15%
Demonstrated Remote Area Sealed Road Construction Experience	25%
Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	25%

Capacity to Commence and Complete Contract Works within Designated Time Frame	25%
Local Content of Plant/Equipment (inclusive of operators) and Resources	5%
Provisions for mechanical and logistical support	5%

Price being a non-weighted criterion.

FOR: CR J CAUNT
CR A MCKEOUGH
CR B WALKER
CR G WATTERS
CR P WINDIE
CR W BASTON

AGAINST: CR

F/A: 6/0

10.6 DECISION CRITERIA RFT08 25-26 AGRN1175 Plant and Labour Hire											
Applicant:	Shire of Upper Gascoyne										
Disclosure of Interest:	Nil										
Author:	Jarrold Walker- Works Manager										
Date:	26 February 2026										
Matters for Consideration:	To adopt the decision criteria for the earthworks associated with RFT08 25-26 AGRN1175 Plant and Labour Hire										
Background:	DFES have approved the scope of works associated with DRFAWA claim AGRN1175 Plant and Labour Hire										
Comments:	<p>To procure a suitably qualified earthworks contractor as soon as possible, we need to adopt a decision criterion so we can go to tender.</p> <p>Suggested decision for earthworks tender is as follows:</p> <table border="1"> <thead> <tr> <th>Description of Criteria</th> <th>Weighting</th> </tr> </thead> <tbody> <tr> <td>Price</td> <td>25%</td> </tr> <tr> <td>Quality and Completeness of Road Construction Plant / Equipment</td> <td>15%</td> </tr> <tr> <td>Demonstrated Remote Area Sealed Road Construction Experience</td> <td>10%</td> </tr> <tr> <td>Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials</td> <td>10%</td> </tr> </tbody> </table>	Description of Criteria	Weighting	Price	25%	Quality and Completeness of Road Construction Plant / Equipment	15%	Demonstrated Remote Area Sealed Road Construction Experience	10%	Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	10%
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	Capacity to Complete Contract Works	10%
	Local Content of Plant/Equipment (inclusive of operators) and Resources	20%
	Provisions for mechanical and logistical support	10%
Statutory Environment:	Local Government Act 1995 Local Government (Function and General) Regulations 1996 2A. If a local government decides to invite a tender The local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.	
Policy Implications:	Purchasing Policy	
Financial Implications:	AGRN1175 Scope of Works Approved by DFES.	
Strategic Implications:	Strategy 3.2.2 Maintenance and upgrade of infrastructure Planned Timing Corporate Business Plan Actions 3.2.2.2 Maintain and upgrade infrastructure in line with asset management planning.	
Risk:		

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
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Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health	N/A	N/A	N/A
Financial Impact	AGRN1175 Scope of Works Approved by DFES.	M6	AGRN1175 final cost is monitored and project managed by Greenfields Tech Services to remain within budget
Service Interruption	N/A	N/A	N/A
Compliance	Decision Criteria required prior to tendering	L4	Seek Council endorsement of decision criteria prior to tendering
Reputational	N/A	N/A	N/A
Property	N/A	N/A	N/A
Environment	N/A	N/A	N/A

	<i>Fraud</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>																
Consultation:	Chief Executive Officer, Greenfields Technical Services																			
Voting requirement:	Absolute majority																			
Officer's Recommendation:	<p><i>That Council endorse the following decision criteria for RFT08 25-26 AGRN1175 Plant and Labour Hire</i></p> <table border="1"> <thead> <tr> <th>Description of Criteria</th> <th>Weighting</th> </tr> </thead> <tbody> <tr> <td>Price</td> <td>25%</td> </tr> <tr> <td>Quality and Completeness of Road Construction Plant / Equipment</td> <td>15%</td> </tr> <tr> <td>Demonstrated Remote Area Sealed Road Construction Experience</td> <td>10%</td> </tr> <tr> <td>Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials</td> <td>10%</td> </tr> <tr> <td>Capacity to Complete Contract Works</td> <td>10%</td> </tr> <tr> <td>Local Content of Plant/Equipment (inclusive of operators) and Resources</td> <td>20%</td> </tr> <tr> <td>Provisions for mechanical and logistical support</td> <td>10%</td> </tr> </tbody> </table>				Description of Criteria	Weighting	Price	25%	Quality and Completeness of Road Construction Plant / Equipment	15%	Demonstrated Remote Area Sealed Road Construction Experience	10%	Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	10%	Capacity to Complete Contract Works	10%	Local Content of Plant/Equipment (inclusive of operators) and Resources	20%	Provisions for mechanical and logistical support	10%
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Council Resolution No: 08032026																				
MOVED:	CR. B. WALKER	SECONDED:	CR. G. WATTERS																	
<p><i>That Council endorse the following decision criteria for RFT08 25-26 AGRN1175 Plant and Labour Hire</i></p> <table border="1"> <thead> <tr> <th>Description of Criteria</th> <th>Weighting</th> </tr> </thead> <tbody> <tr> <td>Price</td> <td>25%</td> </tr> <tr> <td>Quality and Completeness of Road Construction Plant / Equipment</td> <td>15%</td> </tr> <tr> <td>Demonstrated Remote Area Sealed Road Construction Experience</td> <td>10%</td> </tr> </tbody> </table>					Description of Criteria	Weighting	Price	25%	Quality and Completeness of Road Construction Plant / Equipment	15%	Demonstrated Remote Area Sealed Road Construction Experience	10%								
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Local Content of Plant/Equipment (inclusive of operators) and Resources	20%
Provisions for mechanical and logistical support	10%

FOR: CR J CAUNT
CR A MCKEOUGH
CR B WALKER
CR G WATTERS
CR P WINDIE
CR W BASTON

AGAINST: CR

F/A: 6/0

10.7 DECISION CRITERIA RFQ08 25-26 Bitumen Sealing and resealing Program 2026-27					
Applicant:	Shire of Upper Gascoyne				
Disclosure of Interest:	Nil				
Author:	Jarrold Walker- Works Manager				
Date:	26 February 2026				
Matters for Consideration:	To adopt the decision criteria for RFQ08 25-26 Bitumen Sealing and resealing Program 2026-27				
Background:	The shire has been successful in securing funds to facilitate the next stage of upgrade to seal of the Carnarvon Mullewa Rd. We have earmarked some of our 2026-27 RRG and resealing reserve funds to complete reseals in 2026-27. To lock in a sealing contractor, we need council to adopt a decision criterion so we can utilise the WALGA preferred supplier portal.				
Comments:	<p>To procure a suitably qualified bitumen sealing contractor for the 2026-27 sealing and resealing program we need to adopt a decision criterion so we can go to tender.</p> <p>This work includes the next stage of the Carnarvon Mullewa upgrades east Dairy Creek and resealing of various sections within the shire as per resealing works schedule.</p> <p>Suggested decision for Equote is as follows:</p> <table border="1"> <thead> <tr> <th>Description of Criteria</th> <th>Weighting</th> </tr> </thead> <tbody> <tr> <td>Price</td> <td>60%</td> </tr> </tbody> </table>	Description of Criteria	Weighting	Price	60%
Description of Criteria	Weighting				
Price	60%				

	Seal design resources and technical support	10%
	Quality, OHS and environmental requirements and procedures	10%
	Skills and experience of key personnel	10%
	Capability, flexibility and availability	10%
Statutory Environment:	Local Government Act 1995 Local Government (Function and General) Regulations 1996 2A. If a local government decides to invite a tender The local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.	
Policy Implications:	Purchasing Policy	
Financial Implications:	New seal funded by SIP program. Resealing funded by RRG and Reseal Reserve Account. Final resealing quantities will be determine according to budget allocation approved by Council.	
Strategic Implications:	Strategy 3.2.2 Maintenance and upgrade of infrastructure Planned Timing Corporate Business Plan Actions 3.2.2.2 Maintain and upgrade infrastructure in line with asset management planning.	
Risk:		

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health	N/A	N/A	N/A
Financial Impact	Funded by 2026-27 reseal budget allocation and SIP funding	L4	Final seal/reseal quantities will be determined by budget allocation. New seal funded by SIP
Service Interruption	N/A	N/A	N/A
Compliance	Decision Criteria required prior to tendering	L4	Seek Council endorsement of decision criteria prior to tendering
Reputational	N/A	N/A	N/A

Property	N/A	N/A	N/A
Environment	N/A	N/A	N/A
Fraud	N/A	N/A	N/A

Consultation: Works Manager, Greenfields Technical Services

Voting requirement: Absolute majority

Officer's Recommendation: *That Council endorse the following decision criteria for RFQ08 25-26 Bitumen Sealing and resealing Program 2026-27*

Description of Criteria	Weighting
Price	60%
Seal design resources and technical support	10%
Quality, OHS and environmental requirements and procedures	10%
Skills and experience of key personnel	10%
Capability, flexibility and availability	10%

Council Resolution No: 09032026

MOVED:	CR. W. BASTON	SECONDED:	CR. B. WALKER
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That Council endorse the following decision criteria for RFQ08 25-26 Bitumen Sealing and resealing Program 2026-27

Description of Criteria	Weighting
Price	60%
Seal design resources and technical support	10%
Quality, OHS and environmental requirements and procedures	10%
Skills and experience of key personnel	10%
Capability, flexibility and availability	10%

FOR: CR J CAUNT
 CR A MCKEOUGH
 CR B WALKER
 CR G WATTERS
 CR P WINDIE
 CR W BASTON

AGAINST: CR

F/A: 6/0

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	18 March 2026
Matters for Consideration:	WALGA has requested for Council to determine its position as to issues of Compulsory Voting and four-year full spill elections.
Background:	<p>On the 13 of February 2026 an email was received from the CEO of WALGA – Mr Nick Sloan seeking a Council endorsed feedback from Local Governments to inform a sector-wide response to anticipated State Government proposals for Local Government electoral reform.</p> <p>The State Government is expected to progress reforms relating to:</p> <ul style="list-style-type: none"> • the introduction of full spill elections every four years; and • compulsory voting at Local Government elections. <p>On the same day I sent Councillors a discussion paper and Info Page supplied by WALGA. WALGA requested that after reading the documents that the following questions were answered.</p> <ol style="list-style-type: none"> 1. Does your Local Government support half spill elections every two years or full spill elections every four years? 2. What are the key considerations informing this view? 3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required? 4. Any other comments? 5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections? 6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting? 7. What are the key considerations informing this view? 8. Any other comments? <p>I have received submissions from Councillors Walker, Baston, McKeoug, Watters and Caunt</p>

Comments:	Given the submissions received we have some commonality and differentiation with others. It is proposed that we workshop these questions and once each question is agreed we input into a motion where it can be resolved.
Statutory Environment:	Nil
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	Nil

Risk Assessment:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health			
Financial Impact			
Service Interruption			
Compliance			
Reputational	The SUG need to contribute to sector wide issues. Although not compulsory, by not being apart of the sector wide feedback we risk being seen as a non-contributor.	3 / 2 (6)	Actively contribute to the sector wide feedback.
Property			
Environment			
Fraud			

Consultation:	Councillors
Voting requirement:	Simple Majority

Officer's Recommendation:

That Council endorse the following position on Compulsory Voting and four-year full spill elections:

1. *Supports half spill elections every two years or full spill election every four years?*
2. *What are the key considerations informing this view?*
3. *If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?*
4. *Any other comments?*
5. *Supports compulsory voting or voluntary voting in Local Government elections?*
6. *If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?*
7. *What are the key considerations informing this view?*
8. *Any other comments?*

Council Resolution No: 10032026

MOVED:

CR: A. MCKEOUGH

SECONDED:

CR. PETER WINDIE

That Council endorse the following position on Compulsory Voting and four-year full spill elections:

1. *Supports half spill elections every two years or full spill election every four years.*

Half spill every two years

2. *What are the key considerations informing this view?*

Retains at least 50% of councillor knowledge and experience by doing elections every two years

3. *If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?*

To implement full-spill elections, all councillors' terms should be aligned so they end at the same time.

4. *Any other comments?*

N/A

5. *Supports compulsory voting or voluntary voting in Local Government elections?*

Supports Compulsory Voting.

6. *If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?*

Compulsory Voting.

7. *What are the key considerations informing this view?*

Encourages greater voter participation.

8. *Any other comments?*

Campaigns that focus on more positive messaging about Local Government.

**FOR: CR J CAUNT
CR A MCKEOUGH
CR B WALKER
CR G WATTERS
CR P WINDIE
CR W BASTON**

AGAINST: CR

F/A: 6/0

UNCONFIRMED

10.9

CHANGE OF MAY ORDINARY MEETING DATE AND LOCATION

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary - Chief Executive Officer
Date:	19 March 2026
Matters for Consideration:	To change the date and location of the May 2026 Ordinary Meeting of Council from the 27 th of May 2026 to the 23 rd of May 2026 and that the location moves from Mt Augustus to Gascoyne Junction.
Background:	To ensure compliance with the Local Government Act
Comments:	<p>Given the Staff and Councillor resignations recently received we normally do a presentation or have a small function to acknowledge their contribution towards the Shire.</p> <p>In this case we have Hamish McTaggart, Blanche Walker and Jarrod Walker all of whom have made significant contributions over a long period of time.</p> <p>On the 23rd of May we already have Proud Mary and two other bands performing. This provides a great opportunity to do the presentations and also enjoy a musical interlude. In addition, we can also do the opening of the RO Plant.</p> <p>We are aware that the 23rd of May is a Saturday but this will not be an issue from an administration point of view.</p>
Statutory Environment:	<p>Local Government Act 1995 section 5.27 (1) A general meeting of the electors of a district is to be held once every financial year. (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.</p> <p>Local Government (Administration) Regulations 1996 – Regulation 12 (3) Any change to the meeting details for a meeting referred to in must be published on the local government's official website as soon as practicable after the change is made.</p>
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	Strategy 4.2.3 Comply with statutory and legislative requirements

Risk Assessment:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health	N/A		
Financial Impact	N/A		
Service Interruption	N/A		
Compliance	Not complying with the Local Government Act 1996	5 / 2 (High)	Advertise the new date and time on the Shire's Public Website as soon as practicable after the change is resolved by Council.
Reputational	N/A		
Property	N/A		
Environment	N/A		
Fraud	N/A		

Consultation:	Department of Local Government
Voting requirement:	Simple Majority
Officer's Recommendation:	<i>That Council move the date and location of the May Ordinary Meeting of Council to the 23rd of May 2026 and that the meeting location change to Gascoyne Junction.</i>

Council Resolution No: 11032026

MOVED:	CR. W. BASTON	SECONDED:	CR. P. WINDIE
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That Council move the date and location of the May Ordinary Meeting of Council to the 23rd of May 2026 and that the meeting location change to Gascoyne Junction.

FOR: CR J CAUNT
 CR A MCKEOUGH
 CR B WALKER
 CR G WATTERS
 CR P WINDIE
 CR W BASTON

AGAINST: CR

UNCONFIRMED

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	20 March 2026
Matters for Consideration:	To determine the type of election, in person or postal, and who will undertake the election process. Please refer to Appendix 5 .
Background:	<p>We have had two Councillor resignations so in order to replace these positions the Shire will need to hold an extra ordinary election.</p> <p>Postal Elections are conducted by the Commissioner and take the work away from the CEO who would otherwise most likely run the election.</p> <p>The Western Australian Electoral Commission has provided an estimated cost of \$9,50 Inc. GST, based on the following assumptions:</p> <ul style="list-style-type: none"> • The method of election will be postal • 2 Councillor vacancies • 130 electors • response rate of approximately 50% • appointment of a local Returning Officer • the Shire providing all other electoral officers to assist in the conduct of the election • count to be conducted at your office using CountWA.
Comments:	Nil
Statutory Environment:	<p>Local Government Act 1995 s4.20(4) and 4.61(2) states:</p> <p>If the returning officer is appointed, the Electoral Commissioner is to appoint one or more returning officers.</p> <p>and</p> <p>“postal election” which is an election at which the method of casting votes is by posting or delivering them to an electoral officer on or before election day; or</p> <p>“voting in person election” which is an election at which the principal method of casting votes is by voting in person on election day but at which votes can also be posted or delivered, in accordance with regulations.</p>
Policy Implications:	Nil
Financial Implications:	The cost of \$9,500 (exclusive of GST) has been allowed for in the 2025/26 budget.

Strategic Implications:

Risk Assessment:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health	N/A		
Financial Impact	N/A		
Service Interruption	N/A		
Compliance	Ensuring that all the key requirements and dates are complied with. That there is absolutely no regularities given that it is an election.	5 / 4 (20)	Engage the WA Electoral Commission to run the election on behalf of the Shire. This mitigates against any errors and keeps everyone at arm's length
Reputational	Failure to run the election in full compliance would bring the wrath of the LG Department, media and community	5 / 4 (20)	Engage the WA Electoral Commission to run the election.
Property	N/A		
Environment	N/A		
Fraud	N/A		

Consultation:

Nil

Voting requirement:

Simple Majority

Officer's Recommendation:

That Council:

1. declare, in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner to be responsible for the conduct of the 2026 extraordinary election, together with any other elections or polls which may be required;

2. decide, in accordance with section 4.61(2) of the Local Government Act 1995 that the method of conducting the election will be as a postal election.

Council Resolution No: 12032026

MOVED:	CR: B. WALKER	SECONDED:	CR: G. WATTERS
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That Council:

1. declare, in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner to be responsible for the conduct of the 2026 extraordinary election, together with any other elections or polls which may be required;

2. decide, in accordance with section 4.61(2) of the Local Government Act 1995 that the method of conducting the election will be as a postal election.

**FOR: CR J CAUNT
CR A MCKEOUGH
CR B WALKER
CR G WATTERS
CR P WINDIE
CR W BASTON**

AGAINST: CR

F/A: 6/0

11. MATTERS BEHIND CLOSED DOORS

12. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

13. OUTSTANDING COUNCIL MEETING RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer

14. MEETING CLOSURE

The Shire President closed the meeting at 12.00pm.

APPENDIX 1

(List of Accounts Paid Report for February 2026)

Date: 19/03/2026
Time: 11:12:49AM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
John Leslie McCleary					
EFT19004	03/02/2026	Meal Allowance - Took vehicle GU0 to Geraldton for urgent recall.	1		211.80
INV MEAL	03/02/2026	Meal Allowance - Took vehicle GU0 to Geraldton for urgent recall 1/02/2026 and 2/2/2026.	1	211.80	
D & E Partners					
EFT19005	03/02/2026	Account Payment	1		3,180.00
INV 9101	31/01/2026	Dinner catering for 50 people for Sunday 25th Jan Farmers Across Borders Hay Drive, Bar tab for Sunday 25th Jan Farmers Across Borders Hay Drive	1	2,500.00	
INV 9100	31/01/2026	1 x Workers Accommodation - Lance from Westrac, Arrive 18.01.26 Depart 21.01.26	1	250.00	
INV 9099	31/01/2026	1 x workers accommodation required for technician from Dunbar for the night of 27th January 2026, 1 x workers accommodation required for technician from Dunbar for the night of 27th January 2026	1	250.00	
INV 9102	31/01/2026	Dinner Only for Vet Program 6x vet students	1	180.00	
Jolly's Tyre Service					
EFT19006	03/02/2026	P50 - Camp Trailer - Tyres	1		400.00
INV 169517	28/01/2026	1 x tyre	1	400.00	
Bishop Transport Pty Ltd					
EFT19007	12/02/2026	Freight from Perth to Carnarvon	1		436.57
INV B343174	28/01/2026	Freight from Perth to Carnarvon - Sign Here Signs	1	436.57	
ABBL Contracting & Maintenance					
EFT19008	12/02/2026	C3398 - RRG Cobra Diary Creek Resheeting SLK10 to 37 25/26 - Labour Hire - 29.01.2026 to 08.02.2026	1		8,662.50
INV INV-1583	02/02/2026	C3398 - RRG Cobra Diary Creek Resheeting SLK10 to 37 25/26 - Labour Hire - 23.01.2026 to 28.01.2026,	1	2,598.75	
INV INV-1585	09/02/2026	C3398 - RRG Cobra Diary Creek Resheeting SLK10 to 37 25/26 - Labour Hire - 29.01.2026 to 08.02.2026	1	6,063.75	
Them Earth Moving					
EFT19009	12/02/2026	C3398 - Construct Turkey Nest at SLK16.10 Cobra Dairy Creek Rd	1		14,025.00
INV 00001513	28/01/2026	C3398- RRG Cobra Diary Creek Resheeting SLK10 to 37 25/26 - Construct Turkey Nest at SLK16.10 Cobra Dairy Creek Rd	1	14,025.00	
Greenfield Technical Services					
EFT19010	12/02/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 09.01.2026 to 25.01.2026	1		36,239.22
INV INV-4968	28/01/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 09.01.2026 to 25.01.2026	1	36,239.22	
Them Earth Moving					
EFT19011	12/02/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - 13.12.2025 to 31.01.2026	1		368,700.41
INV 00001518	09/02/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - 13.12.2025 to 31.01.2026,	1	368,700.41	
Horizon Power					
EFT19012	12/02/2026	Shire Properties and Street Lighting Account Paid	1		30,525.77
INV 21 026	03/02/2026	Street Lighting Costs - 01.01.2026 to 31.01.2026	1	406.20	

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
Horizon Power					
INV	06/02/2026	Community Resource Centre - Electricity Consumption, Depot - Electricity Consumption, Lot 19, 27 Gregory Street - Electricity Consumption, Lot 39, 3 Gregory Street - Electricity Consumption, Lot 45, 15 Gregory Street - Electricity Consumption, Lot 17/18, 31 Gregory Street - Electricity Consumption, Dogging Program - Electricity Consumption, Fire Station - Electricity Consumption, Administration Office - Electricity Consumption, Airstrip Operating - Electricity Consumption, Lot 21, 23 Gregory Street - Electricity Consumption, Town Oval - Electricity Consumption, Lot 48, 18 Hatch Street - Electricity Consumption, Lot 49, 20 Hatch Street - Electricity Consumption, Lot 40, 3 Gregory Street - Electricity Consumption, Lot 23, 19 Gregory Street - Electricity Consumption, Lot 52, 26 Hatch Street - Electricity Consumption, Parks, Gardens & Reserves - Electricity Consumption, Lot 50, 22 Hatch Street - Electricity Consumption, Lot 51, 24 Hatch Street - Electricity Consumption, Lot 45B, 15 Gregory Street - Electricity Consumption, Pavilion Operating - Electricity Consumption, RO Plant Operating - Electricity Consumption	1	30,119.57	
Horizon Power (non-energy)					
EFT19013	12/02/2026	Horizon Power Prepaid Electricity Account Paid	1		1,850.00
INV	06/02/2026	Horizon Power Prepaid Electricity - 06.01.2026 00162653/054	1	925.00	
INV	06/02/2026	Horizon Power Prepaid Electricity - 27.01.2026 00162653/055	1	925.00	
Gregory James Watters					
EFT19014	12/02/2026	Monthly Council Fees & Allowances - Gregory James Watters	1		1,775.45
INV COUNCIL	10/02/2026	Monthly councillor fee for Greg Watters, Monthly travel claim, Monthly ICT Allowance	1	1,775.45	
RSM Australia Pty Ltd					
EFT19015	12/02/2026	Accounting and Financial Services for 2025/26 under RFT01-22/23 - January 2026	1		11,034.25
INV	31/01/2026	Accounting and Financial Services for 2025/26 under RFT01-22/23, Rates Contractor for 2025/26	1	11,034.25	
Totally Workwear Geraldton					
EFT19016	12/02/2026	Staff Uniforms - Brendan Lathwell	1		457.65
INV	29/01/2026	5 x K54875YN1XL KG *C* W/C SPL HIVIS S/S SHIRT, 5 x EMB01 LOGO 1, 5 x EMBN00 EMBROID NAME BRANDO, 5 x K07010NV102R K07010- KG SIDE TAB DRILL SHORT NAV	1	457.65	
Leanne Alys McKeough					
EFT19017	12/02/2026	Monthly Council Fees & Allowances - Alys McKeough	1		1,386.21
INV COUNCIL	10/02/2026	Meeting Fee for A McKeough, Travel Allowance, I.T Allowance	1	1,386.21	
ABBL Contracting & Maintenance					
EFT19018	12/02/2026	P50 - Camp Trailer - Fabricate and Install Sign Carrier Frame	1		4,899.27
INV INV-1576	19/01/2026	Fabricate and Install Sign Carrier Frame	1	4,899.27	
Australia Post					
EFT19019	12/02/2026	Postage Costs - January 2026	1		21.84
INV	03/02/2026	Postage and Freight Costs for CRC - January 2026	1	21.84	
Australia's Golden Outback					
EFT19020	12/02/2026	Event Ad Package For the Roadtripper - Under Gascoyne Skies & Music in the Park	1		1,100.00

Date: 19/03/2026
 Time: 11:12:49AM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
 PAGE: 3

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
Australia's Golden Outback					
INV	03/02/2026	Event Ad Package For the Roadtripper - Under Gascoyne Skies, Event Ad Package For the Roadtripper - Music in the Park	1	1,100.00	
Bishop Transport Pty Ltd					
EFT19021	12/02/2026	Freight from Perth to Carnarvon - Dunbar Services	1		382.39
INV B344263	04/02/2026	Freight from Perth to Carnarvon - Dunbar Services	1	382.39	
Blanche Maree Walker					
EFT19022	12/02/2026	Monthly Council Fees & Allowances - Blanche Maree Walker	1		1,179.17
INV COUNCIL	10/02/2026	Monthly meeting fee for B Walker, I.T Allowance	1	1,179.17	
Jim Caunt					
EFT19023	12/02/2026	Monthly Council Fees & Allowances - Jim Caunt	1		4,080.67
INV COUNCIL	10/02/2026	Meeting Fee for J Caunt, Travel Allowance for J Caunt, Monthly IT Allowance, Monthly President Allowance	1	4,080.67	
Coolyou Pty Ltd t/a Dust Up Projects					
EFT19024	12/02/2026	Freight from Carnarvon to Gascoyne Junction 19.01.2026 to 08.02.2026	1		3,192.00
INV INV-1024	09/02/2026	Freight from Carnarvon to Gascoyne Junction -Staff Incentive Scheme, Pavilion, Tyres & Tubes, Works Freight, C3398 – RRG Cobra Dairy Creek Resheeting, Lot 47, 12 Hatch Street, Water Wheel Trailer, Town Oval and – Road Signage 25/26 - Stock	1	3,192.00	
Dunbar Services (WA) Pty Ltd					
EFT19025	12/02/2026	Account Payment	1		8,789.50
INV 00036507	28/01/2026	Kitchen Exhaust Maintenance Service - GJPTP	1	5,384.50	
INV 00036508	28/01/2026	Kitchen exhaust maintenance service - Pavillion	1	3,405.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT19026	12/02/2026	Supply bulk fuel - 7050 litres of diesel @ 1.64ex	1		17,887.23
INV 31012026	31/01/2026	Fuel Card Purchases - P131 - Ford Ranger CEO, Fuel Card Purchases - P133 - Ford Ranger Works, Fuel Card Purchases - P132 - Ford Ranger Super Cab - Town Maintenance, Fuel Card Purchases - P139 - 2023 MAZDA BT-50 4x4- MFCS	1	2,504.07	

Date: 19/03/2026
Time: 11:12:49AM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
PAGE: 4

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
Geraldton Fuel Company T/as Refuel Australia				
INV 02973176	03/02/2026	Supply bulk fuel to P128 Service Truck- 700 litres of diesel @ 1.64ex, Supply bulk fuel to Yinnietharra Portable Tank F0065 - 2400 litres of diesel @ 1.64ex , Supply bulk fuel to P79 Camp Trailer with 4000 litre diesel tank - 2200 litres of diesel @ 1.64ex, Supply bulk fuel to P53 Camp Trailer with 4000 litre diesel tank - 1750 litres of diesel @ 1.64ex	1	12,684.36
INV 02973183	03/02/2026	Supply bulk fuel to P55 Camp Trailer with 4000 litre diesel tank - 2500 litres of diesel @ 1.64ex,	1	2,698.80
Grants Empire				
EFT19027	12/02/2026	Development of Saluting Their Service Grant Application - Payment 2 of 2	1	594.00
INV 00002464	04/02/2026	Development of Saluting Their Service Grant Application	1	594.00
Industrial Power Equipment Pty Ltd T/A Garpen				
EFT19028	12/02/2026	Water Wheel Trailer - Heavy Duty Trash Pump 11HP	1	3,061.00
INV	27/01/2026	1 x P186/188AIR AIR ELEMENT SUIT 10 TO 11HP DIESEL ENGINE, 1 x P186AIRUNIT AIR BOX ASSEMBLY SUIT 186/188 DIESEL ENGINE, 1 x TP4 4 INCH BARE TRASH PUMP, 1 x TP4DELPA 4 INCH HEAVY DUTY TRASH PUMP 11HP ELEC, START DIESEL ENGINE IN FRAME LARGE FUEL, TANK,	1	3,061.00
Junction Race Club				
EFT19029	12/02/2026	Community Donation Junction Race Club 25/26 Junction Races	1	6,600.00
INV 00000825	08/02/2026	Community Donation Junction Race Club 25/26 Junction Races, Community Donation Junction Race Club 25/26 Junction Gymkhana	1	6,600.00
Helene Pty Ltd t/as Lo-Go Appointments				
EFT19030	12/02/2026	Labour Hire for Peter Ward 27.01.2026 to 30.01.2026	1	4,210.62
INV H6401	04/02/2026	Labour Hire for Peter Ward commencing 12th January 2026 to 20th March 2026	1	4,210.62
Hamish McTaggart				
EFT19031	12/02/2026	Monthly Council Fees & Allowances - Hamish McTaggart	1	1,667.99
INV COUNCIL	10/02/2026	Meeting Fee for H McTaggart, Travel Allowance, Deputy President Allowance, I.T Allowance	1	1,667.99
Officeworks				
EFT19032	12/02/2026	Admin and CRC Office Supplies	1	1,422.35
INV 627497680	02/02/2026	Brother DK 11202 Labels Shipping 62 x 100mm Black on White, Logitech MK345 Wireless Keyboard and Mouse Combo, J.Burrows Foam Clipfolder A4 Grey, iPad (A16) 11" WiFi 512GB Yellow, Apple Smart Folio for iPad (A16 & 10th Gen) Lemonade, Freight	1	1,422.35
Perfect Computer Solutions Pty Ltd				
EFT19033	12/02/2026	I.T Support - 27.01.2026 to 28.01.2026	1	340.00
INV 30152	29/01/2026	Monthly fee for Monitoring, Management and Resolution of Disaster Recovery Options, I.T Support - 27.01.2026 to 28.01.2026	1	340.00
Raw Creative				
EFT19034	12/02/2026	Wander Outback Reprint Artwork Changes	1	4,070.00
INV INV-0191	23/01/2026	Wander Outback Reprint Artwork Changes, Wander Outback Reprint 5000 copies	1	4,070.00
RepcO Pty Ltd				
EFT19035	12/02/2026	P147 - Water Wheel Flat Top Trailer with Generator - 2 x Fan Belts	1	22.83

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Repco Pty Ltd					
INV	19/01/2026	2 x fan belts Bando A36	1	22.83	
R & L Couriers					
EFT19036	12/02/2026	Freight from Geraldton to Carnarvon - December 2025	1		178.75
INV	31/12/2025	Freight from Geraldton to Carnarvon - December 2025, Freight from Geraldton to Carnarvon - December 2025, Freight from Geraldton to Carnarvon - December 2025	1	178.75	
Team Global Express					
EFT19037	12/02/2026	Freight from Perth to Carnarvon 23.01.2026 to 27.01.2026	1		1,017.31
INV	01/02/2026	Freight from Perth to Carnarvon - PCS, Freight from Perth to Carnarvon - Garpen, Freight from Perth to Carnarvon - Westrac	1	1,017.31	
Tropics Hardware					
EFT19038	12/02/2026	Account Payment	1		1,155.00
INV 101001150	28/01/2026	Lot 21 & 45 Gregory Street - 80150753 Clothesline Rotary 6 Line Cottage Green Hill	1	758.00	
INV 101001149	28/01/2026	3 x PX05MP1 Polyspun Sediment 10 Inch 5Um	1	297.00	
INV 101001154	29/01/2026	20 L bucket with measurements (L), and lid.	1	100.00	
Vanguard Print					
EFT19039	12/02/2026	Storage and Distribution of Tourism Brochures - January 2026	1		145.59
INV 49861	31/01/2026	Storage and Distribution of Tourism Brochures - January 2026	1	145.59	
William Baston					
EFT19040	12/02/2026	Monthly Council Fees & Allowances - William Baston	1		1,179.17
INV COUNCIL	10/02/2026	Meeting Fee for Will Baston, I.T Allowance,	1	1,179.17	
Peter Windie					
EFT19041	12/02/2026	Monthly Council Fees & Allowances - Peter Windie	1		1,179.17
INV COUNCIL	10/02/2026	Meeting Fee for P Windie, I.T Allowance	1	1,179.17	
WA Cancer Council					
EFT19042	12/02/2026	Donation from Shire of Upper Gascoyne to sponsor a room at crawford house	1		13,488.11
INV	11/02/2026	Donation from Shire of Upper Gascoyne to sponsor a room at crawford house for 2026 and 2027	1	13,488.11	
Commonwealth Mastercard					
EFT19043	02/02/2026	Credit Card Payment	1		5,369.17
INV	02/01/2026	Apple iCloud 50gb Data Storage - January 2026	1	1.49	
INV P40/4255	14/01/2026	1 x rear glass window, 1 x rear glass window - freight	1	1,199.20	
INV 95475	14/01/2026	Athenaeum Library Software NZ - Annual Athenaeum Library Software Licencing Renewal	1	562.00	
INV 1454-2620	14/01/2026	reMarkable Tablet Connect Backup Services - Charged Monthly @\$6.49 per month	1	6.49	
INV	14/01/2026	4 x 550mm drop down corner steadies stabiliser legs caravan camper trailer including freight	1	401.00	
INV 140126	14/01/2026	1 x Pkt vertical blind louvre-slat hanger white	1	33.45	

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Commonwealth Mastercard					
INV 122942	16/01/2026	Perth Expo Hire - Site Furniture 2026 Caravan and Camping Show	1	383.79	
INV 1583-1729	16/01/2026	HEADSKINZ - Sun safe Headskins for Brendan Lathwell	1	79.96	
INV 1897	19/01/2026	Mantra Hotel - Accommodation in Geraldton for meeting with Engineers	1	282.91	
INV 041611	22/01/2026	1 x Engine Guard (Heat and coolant sensor/alarm), 1 x Engine Guard (Heat and coolant sensor/alarm)	1	278.00	
INV 342689	28/01/2026	Lucid Press - Gassy Gossip Annual Software Subscription 28.01.2026 to 27.01.2027	1	190.38	
INV 342689	28/01/2026	Lucid Press - International Bank Fees	1	4.76	
INV	31/01/2026	Starlink - Lot 19, 27 Gregory Street -, Starlink - Lot 17/18, 31 Gregory Street, Starlink - Lot 50, 22 Hatch Street, Starlink - CRC, Starlink - Vehicles - Admin, Starlink - Vehicles, Graders and Roaming, Starlink - Mini - Pete Ward, Starlink - Pavilion Operating Costs	1	1,880.84	
INV	24/06/2026	Remarkable Subscription TCDO - Annual Subscription 2026/27	1	64.90	
Commonwealth Mastercard					
EFT19044	13/02/2026	Credit Card Payment	1		5,301.24
INV INV-6333	30/01/2026	1 x fibreglass water tank	1	4,254.75	
INV	02/02/2026	Apple iCloud 50gb Data Storage - February 2026	1	1.49	
INV 701688820	03/02/2026	SEEK - Advert for Maintenance Grader Operator / All Rounder	1	583.00	
INV 701688816	03/02/2026	SEEK - Advert for CRC Customer Service Officer	1	462.00	
Woolworths Limited					
EFT19045	16/02/2026	Office Amenities & Minor Purchases	1		408.53
INV	06/01/2026	Supplies for Office Meeting GST, Supplies for Office Meeting GST FREE	1	177.08	
INV	08/01/2026	Supplies for Office Meeting GST	1	-48.92	
INV	18/01/2026	Office Supplies GST, Office Supplies GST FREE	1	280.37	
The Trustee For Aware Super					
EFT19046	13/02/2026	Councillor Superannuation - February 2026	1		644.80
INV	10/02/2026	Alys McKeough Superannuation, Blanche Walker Superannuation, Jim Caunt Superannuation, Peter Windie Superannuation, Will Baston Superannuation	1	644.80	
Totally Workwear Geraldton					
EFT19047	19/02/2026	Jarrold Walker - Staff Uniforms	1		111.42
INV	16/02/2026	2 x shorts K17800 navy	1	92.42	
INV	17/02/2026	Freight from Staff Uniforms - Cynthia Wright - Shorts	1	19.00	
Rnk Sales Pty Ltd					
EFT19048	19/02/2026	P65 - Kanga Loader - Filters	1		133.49
INV 00019274	12/02/2026	L120500 FILTER OIL KUBOTA, L120400A FILTER ELEMENT FUEL KUBOTA, L120682 FILTER AIR 5" DONALDSON	1	133.49	

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Carnarvon Rangelands Biosecurity Assoc				
EFT19049	19/02/2026	Contributions for 2025/26 Biosecurity within the Shire of Upper Gascoyne	1	55,000.00
INV	30/01/2026	Contributions for 2025/26 Biosecurity within the Shire of Upper Gascoyne	1	55,000.00
ABBL Contracting & Maintenance				
EFT19050	19/02/2026	P50 - Camp Trailer - Fabricate and Install Handrailing to Camp Deck	1	4,844.27
INV INV-1589	12/02/2026	Earthworks Laundry Block GJTP and Shed Cartage	1	1,045.00
INV INV-1588	12/02/2026	P50 - Camp Trailer - Fabricate and Install Handrailing to Camp Deck	1	3,025.00
INV INV-1590	12/02/2026	P101 - John Deere Tractor - Repair Steering Priority Valve	1	774.27
AIT Specialists Pty Ltd				
EFT19051	19/02/2026	Monthly Fee for Determination of Fuel Tax Credits 2025/26 - January 2026	1	393.25
INV	11/02/2026	Monthly Fee for Determination of Fuel Tax Credits 2025/26 - January 2026	1	393.25
Blackwoods Atkins				
EFT19052	19/02/2026	Depot Consumables	1	781.66
INV	05/02/2026	3 x 01349498 lynch pins, 1 x 08397786 white maker paint (12), 1 x 08397769 yellow marker paint (12), 1 x 08397735 black marker paint (12), 1 x 02271990 angle grinder,	1	372.46
INV	06/02/2026	50 x 03165965 tape cloth,	1	409.20
Bishop Transport Pty Ltd				
EFT19053	19/02/2026	Freight from Perth to Carnarvon - RNK Sales	1	160.11
INV B345621	13/02/2026	Freight from Perth to Carnarvon - RNK Sales	1	160.11
Carnarvon Timber & Hardware				
EFT19054	19/02/2026	Shower Heads	1	45.00
INV 10985867	14/02/2026	1 x Shower Head, 1 x Shower Head	1	45.00
Carnarvon Growers Association Inc				
EFT19055	19/02/2026	Depot, Parks and Gardens Minor Equipment.	1	2,467.61
INV	13/02/2026	3 x X2 Hunter 8 Station Controller, 10 x Metric Male Adaptors, 10 x Rural Male Adaptors, 5 x Telescopic PVC Socks, 30 x Plumbers Tape, 50 x Hose Joiner 3/4",	1	1,762.26
INV	16/02/2026	HIP90421100 NIPPLE 15MM, MISCHRPGRSU2 15MM SHRUB ADAPTOR SUITS FEMALE THREAD NOZZLES, MISCHRPSOUG4 HUNTER BUBBLER NOZZLE PCN-50, HIP90490100 THREADED CAP 15MM	1	705.35
Carnarvon Pest Control				
EFT19056	19/02/2026	Pest control for Shire Properties	1	2,898.50
INV	18/02/2026	Routine treatment on Shire Properties	1	2,898.50
Geraldton Fuel Company T/as Refuel Australia				
EFT19057	19/02/2026	Supply bulk fuel to depot diesel wrap tank - 15896 litres of diesel @ 1.65ex	1	28,797.19

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Geraldton Fuel Company T/as Refuel Australia					
INV 02978556	11/02/2026	Supply bulk fuel to depot diesel wrap tank - 15896 litres of diesel @ 1.65ex	1	28,797.19	
Geraldton Lock & Key Pty Ltd					
EFT19058	19/02/2026	RO Plant Operating - Key Cuts	1		249.40
INV LK4013	28/01/2026	Keys cut	1	249.40	
Gascoyne Plumbing Solutions					
EFT19059	19/02/2026	Laundry - GJP And Tourist Park - Conduct Repairs to Laundry, Connect to Water Mains and Sceptic System	1		14,455.94
INV 4951	11/02/2026	Conduct repairs to laundry, connect to water mains and sceptic system, as per attached quote.	1	10,924.99	
INV 5170	11/02/2026	P54 - Camp Trailer - Replace Hot Water System	1	3,530.95	
Grants Empire					
EFT19060	19/02/2026	Orphans Road and Regional Road Maintenance - Proposal for Grant Payment 1 / 2	1		1,980.00
INV 00002471	16/02/2026	Orphans Road - Development of Proposal for Government Consideration Payment 1/2, Regional Road Maintenance - Development of Proposal for Government Consideration Payment 1/2	1	1,980.00	
Jarraharbar Contracting					
EFT19061	19/02/2026	Freight from Perth to Gascoyne Junction - Water Wheel Trailer	1		1,853.50
INV INV-0962	10/02/2026	Freight from Perth to Gascoyne Junction - Water Wheel Trailer	1	1,853.50	
Paul D Kearney - Carpenter & Joiner					
EFT19062	19/02/2026	Lot 49 Hatch Street - Supply and install fly wire door.	1		3,234.00
INV 191	18/02/2026	Supply labour and materials to remove repair and replace damaged eaves to front of shire office., Quote includes Labor, materials and half travel., Does not include painting.	1	1,089.00	
INV 191	18/02/2026	Supply labour and materials to install 1 new powder coated (white) diamond mesh/ aluminium fly wire security door., Quote includes labour, materials and half travel.	1	2,145.00	
KGW Advisory					
EFT19063	19/02/2026	CEO Performance Review 2026	1		9,073.00
INV 10022026	10/02/2026	CEO Performance Review 2026, CEO Performance Review 2026 - Travel and Accommodation, Review Workforce plant, undertake desktop review based with Artificial Intelligence,	1	9,073.00	
Helene Pty Ltd t/as Lo-Go Appointments					
EFT19064	19/02/2026	Labour Hire for Peter Ward 02.02.2026 to 06.02.2026	1		5,263.28
INV H6429	12/02/2026	Labour Hire for Peter Ward commencing 12th January 2026 to 20th March 2026	1	5,263.28	
Pool & Spa Mart					
EFT19065	19/02/2026	Lot 19 Gregory Street - Hayward Aquanaut 450 Pool Cleaner C/W 12m Hose	1		1,050.00
INV 41400	11/02/2026	Lot 19 Gregory Street - Hayward Aquanaut 450 Pool Cleaner C/W 12m Hose	1	1,050.00	
Raw Creative					
EFT19066	19/02/2026	Artwork and Design Logo for New Merchandising Line	1		280.00
INV INV-0208	16/02/2026	Artwork and Design Logo for New Merchandising Line	1	280.00	

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Repeco Pty Ltd					
EFT19067	19/02/2026	P79 - Camp Trailer - Filters	1		458.56
INV	30/01/2026	6 x Cooper WZ79, 4 x BF9887 Baldwin, , 4 x Z79AST Ryco, 6 x Z89A Ryco, 6 x Z192 Ryco	1	302.26	
INV	12/02/2026	CA155 Circlip kit	1	88.00	
INV	16/02/2026	3/4" drive impact deep socket 30mm, 3/4" drive impact deep socket 31mm, freight for sockets	1	68.30	
Greenfield Technical Services					
EFT19068	19/02/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment - 26.01.2026 to 08.02.2026	1		12,573.61
INV INV-4994	16/02/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment - 26.01.2026 to 08.02.2026	1	12,573.61	
ABBL Contracting & Maintenance					
EFT19069	19/02/2026	C3398 - RRG Cobra Diary Creek Resheeting SLK10 to 37 25/26 - Double Roadtrain Hire - 01.02.2026 to 11.02.2026	1		49,896.00
INV INV-1587	12/02/2026	C3398 - RRG Cobra Diary Creek Resheeting SLK10 to 37 25/26 - Double Roadtrain Hire - 01.02.2026 to 11.02.2026	1	49,896.00	
Them Earth Moving					
EFT19070	19/02/2026	C3398 - RRG Cobra Diary Creek Resheeting SLK10 to 37 25/26 - Water Cart Hire 01.02.2026 to 11.02.2026	1		60,585.25
INV 00001522	16/02/2026	C3398 - RRG Cobra Diary Creek Resheeting SLK10 to 37 25/26 - Water Cart Hire 01.02.2026 to 11.02.2026,	1	42,528.75	
INV 00001521	16/02/2026	C3398 - RRG Cobra Diary Creek Resheeting SLK10 to 37 25/26 - Water Cart Hire 18.01.2026 to 28.01.2026	1	18,056.50	
Pivotel Satellite Pty Ltd					
EFT19071	19/02/2026	Satellite Phone Charges - Usage 15.01.2026 to 14.02.2026 Service 15.02.2026 to 14.03.2026	1		400.00
INV 4133906	15/02/2026	Satellite Phone Charges - Usage 15.01.2026 to 14.02.2026 Service 15.02.2026 to 14.03.2026	1	400.00	
Wide Span Sheds Pty Ltd					
EFT19072	19/02/2026	Chemical Laydown Area - Shed Kit - Progress Payment 1 & 2	1		13,170.00
INV	12/02/2026	Shed kit as per attached quote and drawings. , 15% initial deposit to be paid to receive all appropriate plans, engineering specifications & certificates., 45% further deposit to be paid to commence manufacturing., 40% final payment to be paid 10 working days prior to the confirmed collection date of your building.	1	13,170.00	
DEPUTY COMMISSIONER OF TAXATION					
EFT19073	20/02/2026	ATO BAS Payment - January 2026	1		447,441.00
INV	20/02/2026	GST Collected, GST Paid, PAYG Tax Deducted From Pays, Diesel Fuel Rebates, Diesel Fuel Rebates	1	447,441.00	
John Leslie McCleary					
EFT19074	26/02/2026	BUPA - Reimbursement for Health Insurance - February 2026	1		732.42
INV 441240	13/02/2026	Staff Uniforms - John McCleary	1	232.40	
INV	23/02/2026	BUPA - Reimbursement for Health Insurance - February 2026	1	500.02	
Astrotourism WA Pty Ltd					
EFT19075	26/02/2026	Aboriginal Astronomy Planispheres - Cost of Goods Sold	1		452.00
INV 1902	19/02/2026	Aboriginal Astronomy Planispheres - Yinggarda Jankurna/Emu, Aboriginal Astronomy Planispheres - Wajarri Yalibirri/Emu, Aboriginal Astronomy Planispheres - Wajarri Nyarlurwarri/Seven Sisters, Freight	1	452.00	

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Australia's Golden Outback					
EFT19076	26/02/2026	Journalist Visit - Tourism Famil Collaboration with AGO	1		550.00
INV	25/02/2026	Journalist Visit - Tourism Famil Collaboration with AGO	1	550.00	
Bt Equipment Pty Ltd T/as Tutt Byant Equipment					
EFT19077	26/02/2026	P89 - Roller: Bomag - Pre-filter Fuel Assembly	1		790.36
INV	23/02/2026	Bomag Prefilter fuel assy	1	790.36	
Carnarvon Timber & Hardware					
EFT19078	26/02/2026	Airport Floodlights and Globes	1		98.25
INV 10986492	18/02/2026	FLOODLIGHT INCANDESCENT PAR38 150W SINGLE BLACK HPM, GLOBE PAR38 120W ES CLEAR L120PAR38	1	98.25	
Carnarvon Growers Association Inc					
EFT19079	26/02/2026	Parks, Gardens & Reserves Maintenance - Lawn Feed	1		7,251.52
INV	18/02/2026	Ecogrowth -Humate 20L, EcoGrowth EcoWet 20L, Ecogrowth Express NPK 20L, Ecogrowth Bio Calcium 20L, Stoller WL Magnesium Chelate 20L, Eco Growth Liquid Kelp 20L, FMC Coragen 5L <9>UN3082 -AGENCY	1	7,251.52	
Carnarvon Auto Service Pty Ltd t/a Carnarvon Tyres & Towing					
EFT19080	26/02/2026	P110 - Drop Deck Widener Trailer & P145 - 2008 Kenworth T658 Prime Mover - Tyres	1		1,075.00
INV 0010907	16/02/2026	1 x SA235/75R17.5 S702 132/130M Tyre fitting and disposal, 1 x SAILUN 11R22.5 16ply S815 Tyre, fitting and disposal	1	1,075.00	
D & E Partners					
EFT19081	26/02/2026	Catering Community Garden Meeting	1		220.00
INV 9103	18/02/2026	Catering Community Garden Meeting	1	120.00	
INV 9106	23/02/2026	Morning Tea 10am - Toasted Sandwich Platter	1	100.00	
Dowling Guidici & Associates					
EFT19082	26/02/2026	Local Planning Strategy Review - Professional Fees - Background Analysis and Mapping	1		4,125.00
INV 2602241	24/02/2026	Local Planning Strategy Review - Professional Fees	1	4,125.00	
Gascoyne Office Equipment					
EFT19083	26/02/2026	Printing and Photocopying Costs - Admin, Works & CRC 01.11.2025 to 31.12.2025	1		2,325.27
INV	31/01/2026	Printing and Photocopying Costs - Admin & Works, Printing and Photocoying Costs - CRC	1	2,325.27	
Jarrahar Contracting					
EFT19084	26/02/2026	Transport of Manitou Telehandler Road Broom	1		830.50
INV INV-0967	19/02/2026	Transport of Manitou Telehandler Road Broom	1	830.50	
Jarrold Lachlan Walker					
EFT19085	26/02/2026	Reimbursement of Fuel purchases due to leaving fuel card at home.	1		656.80
INV	20/02/2026	Reimbursement of Fuel purchases due to leaving fuel card at home.	1	656.80	
Helene Pty Ltd t/as Lo-Go Appointments					
EFT19086	26/02/2026	Labour Hire for Peter Ward - 09.02.2026 to 13.02.2026	1		5,263.28

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Helene Pty Ltd t/as Lo-Go Appointments					
INV H6458	18/02/2026	Labour Hire for Peter Ward commencing 12th January 2026 to 20th March 2026	1	5,263.28	
Napa Auto Parts					
EFT19087	26/02/2026	P131 - Ford Ranger CEO & P156 Ford Ranger - Full Service Kits	1		512.60
INV	18/02/2026	1 x full service kit RSK187C, 1 x full service kit RSK187C	1	512.60	
Officeworks					
EFT19088	26/02/2026	Office Supplies	1		90.04
INV 627766247	12/02/2026	Moleskine Large Week to View 2026 Diary Black, MSWLSC26BK, J.Burrows A4 Week to View 2026 Executive Diary Navy, JA4WEX26NY, Energizer 2032 Lithium Coin Battery 4 Pack, ENS2032P4, J.Burrows 100L Heavy Duty Storage Container Black, JBH00100, freight	1	170.04	
INV 416976202	19/02/2026	J.Burrows 100L Heavy Duty Storage Container Black, JBH00100	1	-80.00	
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT19089	26/02/2026	P144 - Kings Caravan - Repairs to Compressor	1		1,078.00
INV INV-2683	23/02/2026	P144 - Kings Caravan - Repairs to Compressor	1	1,078.00	
Redfish Technologies					
EFT19090	26/02/2026	Supply only of 1 x HDMI extender kit, freight via client's courier	1		777.92
INV 67160	30/01/2026	Supply only of 1 x HDMI extender kit, freight via client's courier	1	777.92	
RepcO Pty Ltd					
EFT19091	26/02/2026	Brake Fluid	1		64.32
INV	16/02/2026	3 x Brake Fluid DOT 4 Repco RBF4-01L (1 litre)	1	64.32	
Truckline					
EFT19092	26/02/2026	P145 - 2008 Kenworth T658 Prime Mover - Starter Motor	1		746.35
INV 10655084	19/02/2026	P/N PCA1479 Starter Motor	1	746.35	
Westrac Pty Ltd					
EFT19093	26/02/2026	Payment for Parts	1		10,898.90
INV PI	18/02/2026	2 x Batteries 153-5710	1	1,469.80	
INV SI1883661	19/02/2026	P106 - CAT 140M Grader - Service and Repairs, Labour, Parts, Freight Recovery, Environmental, Mobilisation	1	9,429.10	
ABBL Contracting & Maintenance					
EFT19094	26/02/2026	C3398 - RRG Cobra Diary Creek Resheeting SLK10 to 37 25/26 - Labour Hire 19.01.2026 to 25.01.2026	1		2,887.50
INV INV-1579	26/01/2026	C3398 - RRG Cobra Diary Creek Resheeting SLK10 to 37 25/26 - Labour Hire 19.01.2026 to 25.01.2026	1	2,887.50	
Greenfield Technical Services					
EFT19095	26/02/2026	C3393 -SIP - Project Management/Engineering - Landor Realignment - 01.01.2026 to 31.01.2026	1		787.46
INV INV-4977	20/02/2026	C3393 -SIP - Project Management/Engineering - Landor Realignment - 01.01.2026 to 31.01.2026	1	787.46	
Greenfield Technical Services					
EFT19096	26/02/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment - 09.02.2026 to 22.02.2026	1		63,030.98

Date: 19/03/2026
Time: 11:12:49AM

SHIRE OF UPPER GASCOYNE

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Greenfield Technical Services					
INV INV-4985	20/02/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 01.01.2026 to 31.01.2026	1	29,383.75	
INV INV-4997	24/02/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment - 09.02.2026 to 22.02.2026	1	33,647.23	
Them Earth Moving					
EFT19097	26/02/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Claim 4 01.02.2026 to 15.02.2026	1		448,396.99
INV 00001527	24/02/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Claim 4 01.02.2026 to 15.02.2026	1	448,396.99	
Telstra Limited					
EFT19098	26/02/2026	Shire Mobile and Landline Payment	1		805.65
INV K 981 912	09/02/2026	Shire Phone Land Lines - Administration, Shire Phone Land Lines - CRC, Shire Phone Land Lines - Pavilion, Shire Phone Land Lines - Junction Tourist Park Solar, Shire Phone Land Lines - Junction Tourist Park	1	284.73	
INV	20/02/2026	Shire Mobile Phones - Administration, Shire Mobile Phones - Works, Message Boards, Road Cameras & Fuel Bowser, Shire Sim - RO Plant Operating Costs, Shire Mobile Phones - CRC	1	520.92	
The Trustee For Aware Super					
DD12202.1	11/02/2026	Superannuation Contribution and Deductions Paid	1		4,024.08
INV SUPER	11/02/2026	Super Contributions	1	3,468.85	
INV	11/02/2026	Payroll Deduction	1	192.07	
INV	11/02/2026	Payroll Deduction	1	93.66	
INV	11/02/2026	Payroll Deduction	1	269.50	
First Super Pty Ltd					
DD12202.2	11/02/2026	Superannuation Contribution and Deductions paid	1		761.54
INV SUPER	11/02/2026	Super. Contributions	1	588.46	
INV	11/02/2026	Payroll Deductions	1	173.08	
Retail Employees Superannuation Trust					
DD12202.3	11/02/2026	Superannuation Contribution and Deductions Paid	1		843.05
INV SUPER	11/02/2026	Superannuation Contributions	1	490.96	
INV	11/02/2026	Payroll Deductions	1	352.09	
Australian Retirement Trusts					
DD12202.4	11/02/2026	Superannuation Contribution and Deductions Paid	1		947.70
INV	11/02/2026	Payroll Deductions	1	215.39	
INV SUPER	11/02/2026	Superannuation Contributions	1	732.31	
Australian Super					
DD12202.5	11/02/2026	Superannuation Contribution and Deductions Paid	1		735.31

Date: 19/03/2026
Time: 11:12:49AM

SHIRE OF UPPER GASCOYNE

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Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
Australian Super					
INV	11/02/2026	Payroll Deductions	1	144.40	
INV	11/02/2026	Payroll Deductions	1	317.31	
INV SUPER	11/02/2026	Superannuation Contributions	1	273.60	
MLC Masterkey Super					
DD12202.6	11/02/2026	Superannuation Contribution and Deductions Paid	1		1,131.93
INV	11/02/2026	Payroll Deductions	1	257.26	
INV SUPER	11/02/2026	Superannuation Contributions	1	874.67	
CBUS					
DD12202.7	11/02/2026	Superannuation Contribution and Deductions Paid	1		1,050.25
INV	11/02/2026	Payroll Deductions	1	400.00	
INV SUPER	11/02/2026	Superannuation Contributions	1	650.25	
IOOF INVESTMENT MANAGEMENT					
DD12202.8	11/02/2026	Payroll Deduction Paid	1		220.00
INV	11/02/2026	Payroll Deductions	1	220.00	
Colonial First State					
DD12202.9	11/02/2026	Superannuation Contribution and Deductions Paid	1		1,064.80
INV	11/02/2026	Payroll Deductions	1	242.00	
INV SUPER	11/02/2026	Superannuation Contributions	1	822.80	
The Trustee For Aware Super					
DD12235.1	25/02/2026	Superannuation Contribution and Deductions Paid	1		3,573.42
INV SUPER	25/02/2026	Superannuation Contributions	1	3,043.23	
INV	25/02/2026	Payroll Deductions	1	192.07	
INV	25/02/2026	Payroll Deductions	1	68.62	
INV	25/02/2026	Payroll Deductions	1	269.50	
First Super Pty Ltd					
DD12235.2	25/02/2026	Superannuation Contribution and Deductions Paid	1		761.54
INV SUPER	25/02/2026	Superannuation Contributions	1	588.46	
INV	25/02/2026	Payroll Deductions	1	173.08	
Retail Employees Superannuation Trust					
DD12235.3	25/02/2026	Superannuation Contribution and Deductions Paid	1		635.36

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Time: 11:12:49AM

SHIRE OF UPPER GASCOYNE

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Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
Retail Employees Superannuation Trust					
INV SUPER	25/02/2026	Superannuation Contributions	1	490.96	
INV	25/02/2026	Payroll Deductions	1	144.40	
Australian Retirement Trusts					
DD12235.4	25/02/2026	Superannuation Contribution and Deductions Paid	1		1,103.73
INV	25/02/2026	Payroll Deductions	1	250.85	
INV SUPER	25/02/2026	Superannuation Contributions	1	852.88	
Australian Super					
DD12235.5	25/02/2026	Superannuation Contribution and Deductions Paid	1		418.00
INV	25/02/2026	Payroll Deductions	1	144.40	
INV SUPER	25/02/2026	Superannuation Contributions	1	273.60	
MLC Masterkey Super					
DD12235.6	25/02/2026	Superannuation Contribution and Deductions Paid	1		1,138.37
INV	25/02/2026	Payroll Deductions	1	258.72	
INV SUPER	25/02/2026	Superannuation Contributions	1	879.65	
NGS Super					
DD12235.7	25/02/2026	Superannuation Contribution and Deductions Paid	1		913.84
INV	25/02/2026	Payroll Deductions	1	207.69	
INV SUPER	25/02/2026	Superannuation Contributions	1	706.15	
CBUS					
DD12235.8	25/02/2026	Superannuation Contribution and Deductions Paid	1		988.46
INV	25/02/2026	Payroll Deductions	1	400.00	
INV SUPER	25/02/2026	Superannuation Contributions	1	588.46	
IOOF INVESTMENT MANAGEMENT					
DD12235.9	25/02/2026	Payroll Deductions Paid	1		220.00
INV	25/02/2026	Payroll Deductions	1	220.00	
Australian Super					
DD12202.10	11/02/2026	Superannuation Contribution and Deductions Paid	1		1,569.81
INV SUPER	11/02/2026	Superannuation Contributions	1	1,569.81	
NGS Super					
DD12202.11	11/02/2026	Superannuation Contributions Paid	1		706.15
INV SUPER	11/02/2026	Superannuation Contributions	1	706.15	

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 Time: 11:12:49AM

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
IOOF					
DD12202.12	11/02/2026	Superannuation Contributions Paid	1		748.00
INV SUPER	11/02/2026	Superannuation Contributions	1	748.00	
Colonial First State					
DD12235.10	25/02/2026	Superannuation Contribution and Deductions Paid	1		1,064.80
INV	25/02/2026	Payroll Deductions	1	242.00	
INV SUPER	25/02/2026	Superannuation Contributions	1	822.80	
Australian Super					
DD12235.11	25/02/2026	Superannuation Contribution Paid	1		1,252.50
INV SUPER	25/02/2026	Superannuation Contributions	1	1,252.50	
IOOF					
DD12235.12	25/02/2026	Superannuation Contribution Paid	1		748.00
INV SUPER	25/02/2026	Superannuation Contributions	1	748.00	

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY 26,620.64
 EFT 1,844,515.68

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,871,136.32
TOTAL		1,871,136.32
TOTAL CREDIT NOTES		0.00
TOTAL PAYMENTS LESS CREDIT NOTES		1,871,136.32

APPENDIX 2

(Monthly Financial Report for January and February 2026 Report.)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 January 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61 (0) 8 9920 7400

F +61 (0) 8 9920 7450

www.rsm.com.au

Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Upper Gascoyne, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Upper Gascoyne and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

A handwritten signature in blue ink, appearing to read 'Bell'.

Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 17th March 2026

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2026

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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2026
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 31 January 2026 of \$5,487,585

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Indigenous Access Rd/Sip Funded Landor Realignmen	13%	9,300,000	4,650,000	1,203,117
State Initiative Program 25/26 - Carnarvon Mullewa	84%	4,770,000	4,770,000	4,029,404
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	15%	908,732	454,185	133,261
	36%	14,978,732	9,874,185	5,365,782
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	49%	4,830,380	2,714,532	2,363,519
Capital Grants, Subsidies and Contributions	35%	17,035,401	8,762,044	5,959,505
	38%	21,865,781	11,476,576	8,323,025
Rates Levied				
	100%	2,333,917	2,328,993	2,339,111

% - Compares current YTD actuals to the Annual Budget

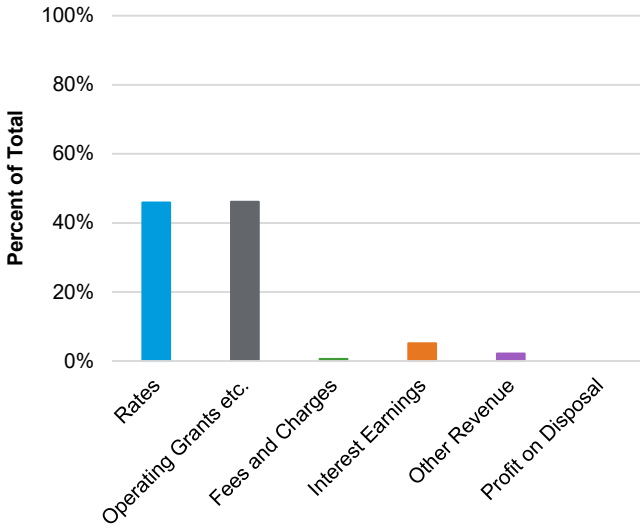
Financial Position

Account	Difference to Prior Year %	Current Year 31 Jan 26 \$	Prior Year 31 Jan 25 \$
Adjusted Net Current Assets	(113%)	5,487,586	4,874,329
Cash and Equivalent - Unrestricted	119%	7,937,291	6,692,134
Cash and Equivalent - Restricted	122%	2,287,116	1,869,747
Receivables - Rates	108%	863,894	799,420
Receivables - Other	4,653%	4,988,742	107,209
Payables	200%	(8,946,464)	(4,478,294)

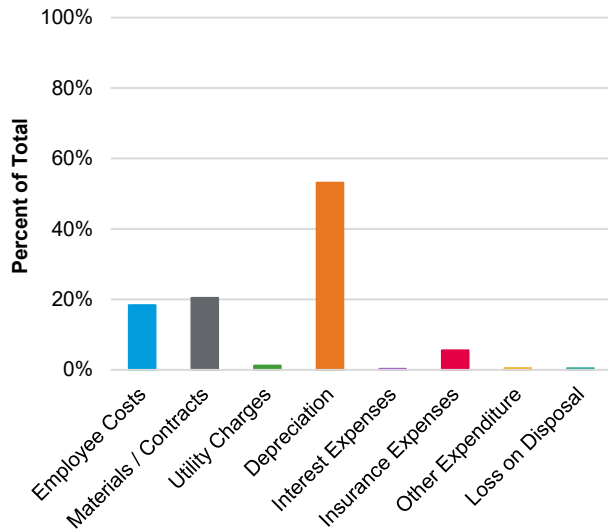
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2026
SUMMARY GRAPHS - OPERATING

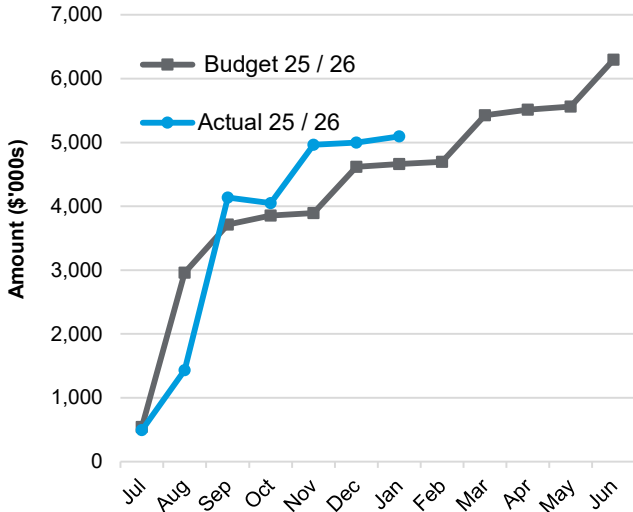
Operating Income (exc. Flood Damage)



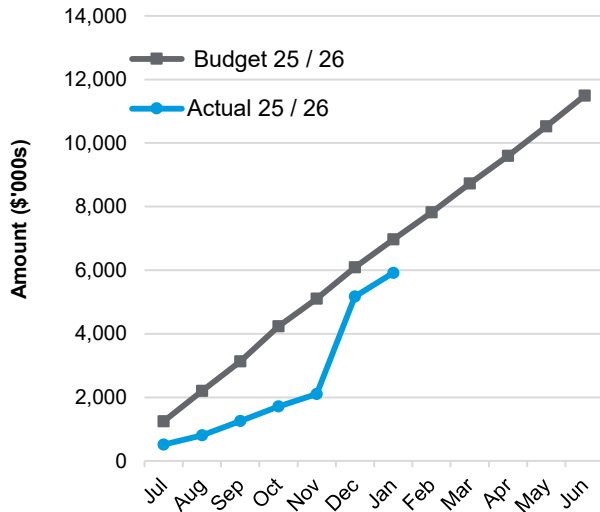
Operating Expenditure (exc. Flood Damage)



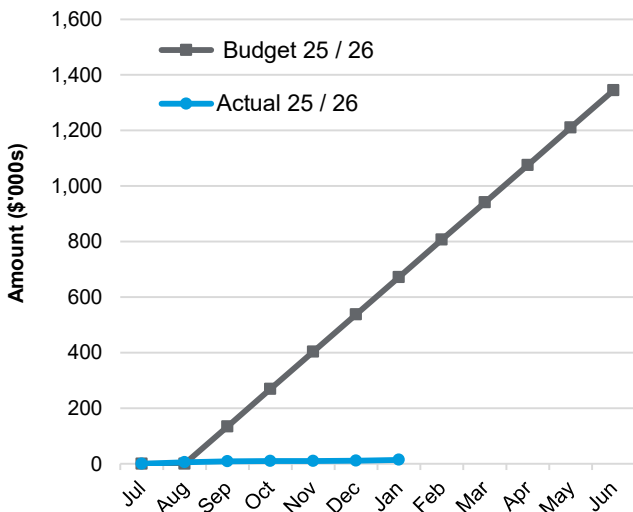
Operating Revenues (exc. Flood Damage)



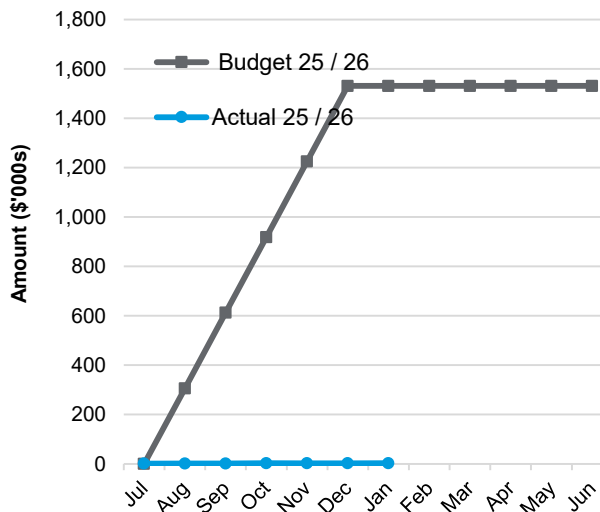
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue



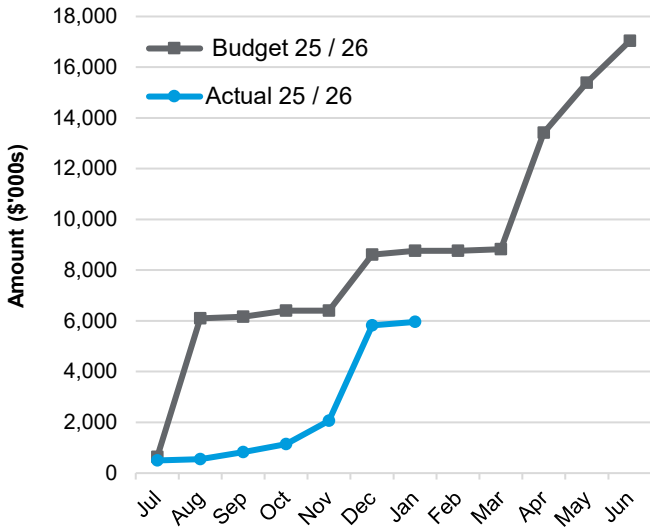
Flood Damage Expenses



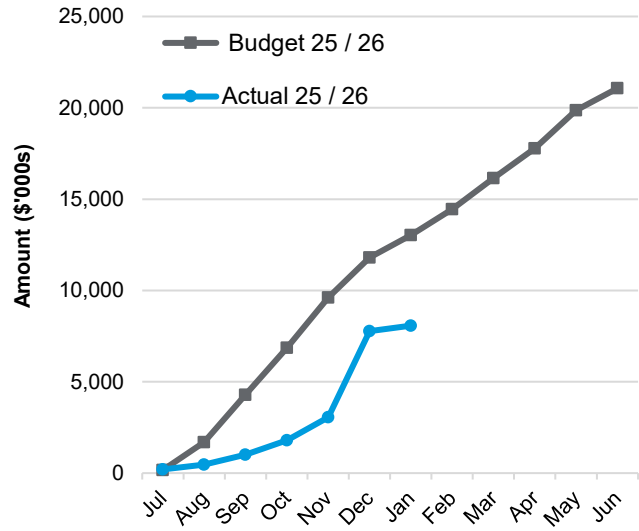
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2026
SUMMARY GRAPHS - CAPITAL

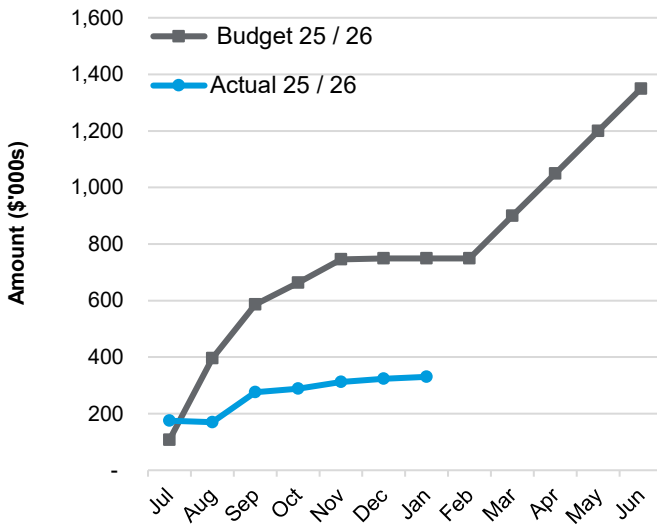
Capital Revenue



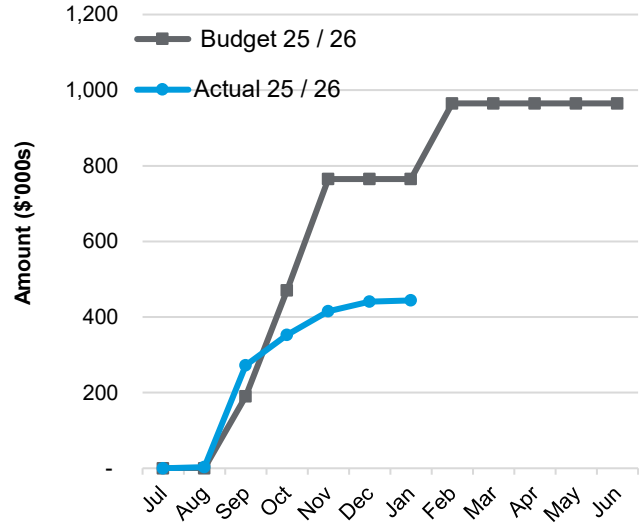
Capital Expenditure



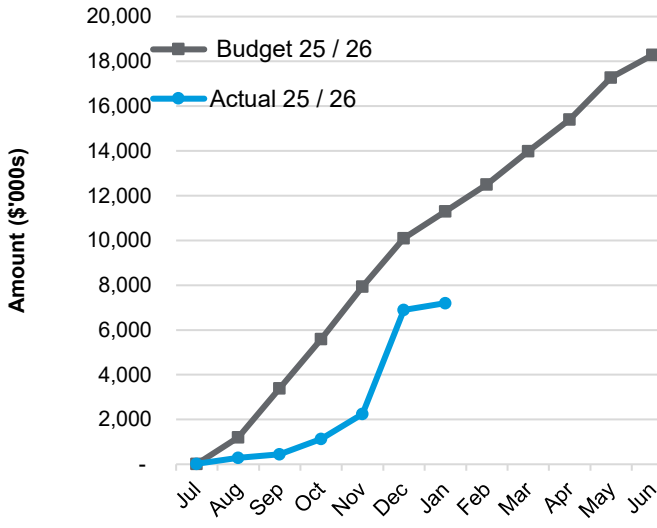
Land and Buildings



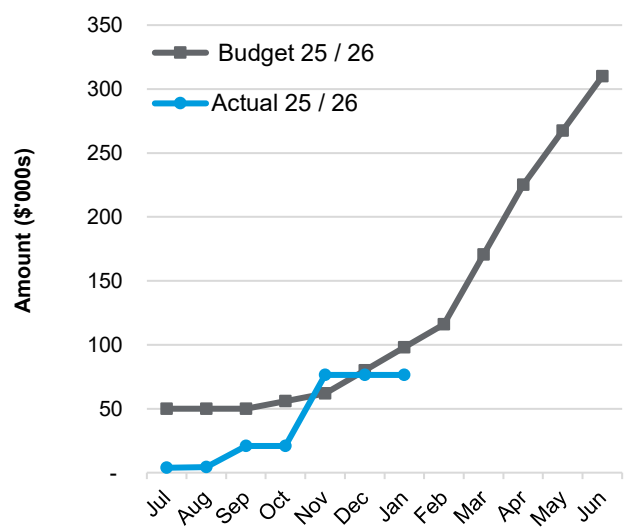
Plant and Equipment



Roads



Other Infrastructure



SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 January 2026

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Rates	10	2,333,917	2,328,993	2,339,111	10,118	0%	
Grants, Subsidies and Contributions	12(a)	3,486,030	2,042,357	2,349,695	307,338	15%	▲
Fees and Charges		62,616	42,898	31,574	(11,324)	(26%)	
Interest Earnings		300,000	176,113	262,319	86,206	49%	▲
Other Revenue		115,613	72,216	111,150	38,934	54%	▲
		6,298,176	4,662,577	5,093,850			
Expenses							
Employee Costs		(2,099,152)	(1,272,396)	(1,087,036)	185,360	15%	▲
Materials and Contracts		(3,472,196)	(2,086,591)	(1,209,781)	876,810	42%	▲
Utility Charges		(244,770)	(135,081)	(71,847)	63,234	47%	▲
Depreciation on Non-current Assets		(5,065,973)	(2,983,900)	(3,144,725)	(160,825)	(5%)	▼
Finance Cost		(116,845)	(59,114)	(17,942)	41,172	70%	▲
Insurance Expenses		(334,960)	(334,927)	(328,204)	6,723	2%	
Other Expenditure		(154,538)	(94,153)	(29,723)	64,430	68%	▲
		(11,488,434)	(6,966,162)	(5,889,258)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	8,762,044	5,959,505	(2,802,539)	(32%)	▼
Profit on Disposal of Assets	8	24,600	24,600	-			
(Loss) on Disposal of Assets	8	-	-	(27,590)	(27,590)		▲
		17,060,001	8,786,644	5,931,915			
Flood Damage							
Grants, Subsidies and Contributions	12(c)	1,344,350	672,175	13,824	(658,351)	(98%)	▼
Materials and Contracts		(1,531,350)	(1,531,350)	(2,412)	1,528,939	100%	▲
		(187,000)	(859,175)	11,413			
Net Result							
		11,682,743	5,623,884	5,147,919			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 January 2026

REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		1,000	581	-	(581)	(100%)
General Purpose Funding		4,616,664	3,496,899	3,872,768	375,869	11%
Law, Order and Public Safety		38,205	31,899	34,919	3,020	9%
Health		500	294	-	(294)	(100%)
Education and Welfare		131,100	68,806	107,778	38,972	57%
Community Amenities		11,866	11,866	11,279	(587)	(5%)
Recreation and Culture		31,350	15,382	3,458	(11,924)	(78%)
Transport		1,282,803	890,000	951,255	61,255	7%
Economic Services		129,688	114,769	23,991	(90,778)	(79%)
Other Property and Services		55,000	32,081	83,528	51,447	160%
		6,298,176	4,662,577	5,093,850		
Expenses						
Governance		2,833,705	(2,255,156)	(290,902)	1,964,254	87%
General Purpose Funding		(297,177)	(173,355)	(112,370)	60,985	35%
Law, Order and Public Safety		(178,186)	(105,850)	(106,659)	(809)	(1%)
Health		(101,126)	(57,328)	(43,344)	13,984	24%
Education and Welfare		(510,390)	(325,214)	(259,438)	65,776	20%
Housing		(648,913)	(381,586)	(235,377)	146,209	38%
Community Amenities		(270,048)	(155,885)	(56,623)	99,262	64%
Recreation and Culture		(830,739)	(475,334)	(276,745)	198,589	42%
Transport		(6,850,084)	(4,046,096)	(3,883,412)	162,684	4%
Economic Services		(1,182,630)	(741,429)	(537,772)	203,657	27%
Other Property and Services		(55,000)	(104,792)	(86,615)	18,177	17%
		(8,090,588)	(8,822,025)	(5,889,258)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	8,762,044	5,959,505	(2,802,539)	(32%)
Profit on Disposal of Assets		24,600	24,600			
(Loss) on Disposal of Assets	8	-	-	(27,590)	(27,590)	
		17,060,001	8,786,644	5,931,915		
Flood Damage - Transport						
Grants, Subsidies and Contributions	12(c)	1,344,350	672,175	13,824	(658,351)	98%
Materials and Contracts		(1,531,350)	(1,531,350)	(2,412)	1,528,939	100%
		(187,000)	(859,175)	11,413		
Net Result						
		15,080,589	3,768,021	5,147,919		

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

		Annual Budget	YTD Budget	YTD Actual	Var*	Var*	Var
	Note	\$	(a) \$	(b) \$	(b) - (a) \$	(b) - (a) / (a) %	
Revenue from Operating Activities							
Rates		2,333,917	2,328,993	2,339,111	10,118	0%	
Grants, Subsidies and Contributions		4,830,380	2,714,532	2,363,519	(351,013)	(13%)	▼
Fees and Charges		62,616	42,898	31,574	(11,324)	(26%)	
Interest Earnings		300,000	176,113	262,319	86,206	49%	▲
Other Revenue		115,613	72,216	111,150	38,934	54%	▲
Profit on Disposal of Assets		24,600	-	-	-		
		7,667,126	5,334,752	5,107,674			
Expenditure from Operating Activities							
Employee Costs		(2,099,152)	(1,272,396)	(1,087,036)	185,360	15%	▲
Materials and Contracts		(5,003,546)	(3,617,941)	(1,212,193)	2,405,748	66%	▲
Utility Charges		(244,770)	(135,081)	(71,847)	63,234	47%	▲
Depreciation on Non-current Assets		(5,065,973)	(2,983,900)	(3,144,725)	(160,825)	(5%)	▼
Finance Cost		(116,845)	(59,114)	(17,942)	41,172	70%	▲
Insurance Expenses		(334,960)	(334,927)	(328,204)	6,723	2%	
Other Expenditure		(154,538)	(94,153)	(29,723)	64,430	68%	▲
(Loss) on Disposal of Assets		-	-	(27,590)	(27,590)		
		(13,019,784)	(8,497,512)	(5,919,260)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,065,973	2,983,900	3,144,725			
(Profit) / Loss on Asset Disposal		(24,600)	-	27,590			
Movement in Employee Provision Reserve		-	-	3,812			
Net Amount from Operating Activities		(311,285)	(178,860)	2,364,541			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	8,762,044	5,959,505	(2,802,539)	(32%)	▼
Proceeds from Disposal of Assets	8	38,000	38,000	-	(38,000)	(100%)	▼
		17,073,401	8,800,044	5,959,505			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(1,349,351)	(749,353)	(330,287)	419,066	56%	▲
Payments for Plant and Equipment	9(b)	(965,000)	(765,000)	(443,941)	321,059	42%	▲
Payments for Furniture and Equipment	9(c)	(156,400)	(116,401)	(23,548)	92,853	80%	▲
Payments for Infrastructure Assets - Roads	9(d)	(18,286,223)	(11,293,071)	(7,198,672)	4,094,399	36%	▲
Payments for Infrastructure Assets - Other	9(e)	(310,000)	(98,000)	(76,410)	21,590	22%	
		(21,066,974)	(13,021,825)	(8,072,859)			
Net Amount from Investing Activities		(3,993,573)	(4,221,781)	(2,113,353)			
Financing Activities							
Inflows from Financing Activities							
Proceeds from New Debentures	11	600,000	600,000	-	(600,000)	(100%)	▼
Transfer from Reserves	7	40,909	-	-	-		
		640,909	600,000	-			
Outflows from Financing Activities							
Repayment of Debentures	11	(247,887)	(121,690)	(121,690)	-	0%	
Transfer to Reserves	7	(963,520)	-	(45,840)	(45,840)		
		(1,211,407)	(121,690)	(167,530)			
Net Amount from Financing Activities		(570,498)	478,310	(167,530)			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	4,875,356	4,875,356	5,403,927			
Amount attributable to operating activities		(311,285)	(178,860)	2,364,541			
Amount attributable to investing activities		(3,993,573)	(4,221,781)	(2,113,353)			
Amount attributable to financing activities		(570,498)	478,310	(167,530)			
Closing Surplus / (Deficit)	3	-	953,025	5,487,585			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 January 2026

	2026	2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,224,407	7,713,408
Trade and other receivables	5,841,820	1,254,804
Inventories	235,319	234,839
Other assets	2,389	1,385,601
TOTAL CURRENT ASSETS	16,303,934	10,588,653
NON-CURRENT ASSETS		
Other financial assets	39,810	39,810
Property, plant and equipment	14,678,116	14,061,399
Infrastructure	168,175,302	163,891,476
TOTAL NON-CURRENT ASSETS	182,893,228	177,992,684
TOTAL ASSETS	199,197,162	188,581,337
CURRENT LIABILITIES		
Trade and other payables	502,994	2,240,139
Other liabilities	7,791,145	464,405
Borrowings	196,343	191,887
Employee related provisions	369,421	369,421
TOTAL CURRENT LIABILITIES	8,859,902	3,265,851
NON-CURRENT LIABILITIES		
Borrowings	799,688	925,833
Employee related provisions	123,367	123,367
TOTAL NON-CURRENT LIABILITIES	923,055	1,049,200
TOTAL LIABILITIES	9,782,958	4,315,052
NET ASSETS	189,414,205	184,266,286
EQUITY		
Retained surplus	75,749,492	70,647,413
Reserve accounts	2,287,116	2,241,276
Revaluation surplus	111,377,597	111,377,597
TOTAL EQUITY	189,414,205	184,266,286

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 31 January 2026
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	1,349,351	330,287	(1,019,064)
Plant and Equipment	9(b)	965,000	443,941	(521,059)
Furniture and Equipment	9(c)	156,400	23,548	(132,852)
Infrastructure Assets - Roads	9(d)	18,286,223	7,198,672	(11,087,551)
Infrastructure Assets - Other	9(e)	310,000	76,410	(233,590)
Total Capital Expenditure		<u>21,066,974</u>	<u>8,072,859</u>	(12,994,115)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		17,035,401	5,959,505	(11,075,896)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		38,000	-	(38,000)
Council Contribution - Reserves		-	-	-
Council Contribution - Operations		3,993,573	2,113,353	(1,880,220)
Total Capital Acquisitions Funding		<u>21,066,974</u>	<u>8,072,859</u>	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Upper Gascoyne for the 2025/26 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated.

Preparation

Prepared by: Bertus Lochner
Reviewed by: Travis Bate
Date prepared: 17 Mar 26

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

(d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (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.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) 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.

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories

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 related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Shire's intentions to release for sale.

(i) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed on the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Recognition of Assets

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 *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.

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

(k) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over the assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its Major depreciation periods used for each class of depreciable asset are:

Asset	Years
Buildings	3 to 50 years
Furniture and equipment	1 to 20 years
Plant and equipment	1 to 25 years
Other infrastructure	5 to 50 years
Sealed roads and streets	
formation	not depreciated
pavement	39 years
seal	20 years
Gravel Roads	
formation	not depreciated
pavement	28 years
Formed subgrade	not depreciated
Unformed subgrade	not depreciated
Killili Bridge	100 years
Footpaths - slab	40 years
Drainage	30 - 108 years

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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 normally 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.

(m) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

(p) Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is

(q) Contract Liabilities

Contract liabilities represent 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.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) 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.

(s) Nature or Type Classifications

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Grants, Subsidies and Contributions

All amounts received as grants, subsidies and contributions that are not capital grants.

Capital Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Program Classifications (Function / Activity)

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision and for each of its broad activities/programs.

GOVERNANCE

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and rate payers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Control the quality of food and water. Environmental Health Officer twice per year.

EDUCATION AND WELFARE

Provide a range of appropriate services via the Community Resource Centre.

HOUSING

Provide housing for staff.

COMMUNITY AMENITIES

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Maintenance of public use buildings and areas including various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.

ECONOMIC SERVICES

Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates.	Over time	Payment dates adopted by Council during the year.	None.	Adopted by council annually.	When taxable event occurs.	Not applicable.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable.	Cash received.	On receipt of funds.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue.	None.	Set by State legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights.	No refunds.	On payment and issue of the licence, registration or approval.
Other inspections.	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Set by State legislation or limited by legislation to the cost of provision.	Applied fully on timing of inspection	Not applicable.	Revenue recognised after inspection event occurs.
Waste management collections.	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Adopted by council annually.	Apportioned equally across the collection period.	Not applicable.	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees.	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided .	None.	Adopted by council annually.	Based on timing of entry to facility.	Not applicable.	On entry to facility .
Property hire and entry.	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	Adopted by council annually.	Based on timing of entry to facility.	Returns limited to repayment of transaction price.	On entry or at conclusion of hire.
Fees and charges for other goods and services.	Cemetery services, library fees, reinstatements and private works	Single point in time.	Payment in full in advance.	None.	Adopted by council annually.	Applied fully based on timing of provision .	Not applicable.	Output method based on provision of service or completion of works.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Jan 26		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					Favourable / (Unfavourable)
Operating Grants, Subsidies and Contributions	2,363,519	2,714,532	(13%)	(351,013)	Timing variance mainly attributed to financial assistance grant funding received and Flood Damage claims linked to project progress. Refer note 12 for a breakdown of operating grants.
Interest Earnings	262,319	176,113	49%	86,206	Increase in revenue received for Interest earned on Investments at this period end date, primarily due to maturity of Term Deposit in January.
Other Revenue	111,150	72,216	54%	38,934	Variances mainly due to income exceeding budget for events held by \$33K, tourism precinct rental income below budget by \$24K and workers compensation claims above budget by \$41K.
Capital Grants, Subsidies and Contributions	5,959,505	8,762,044	(32%)	(2,802,539)	Primarily related to timing differences between budget profile and actuals. Refer to note 12 for further detail.

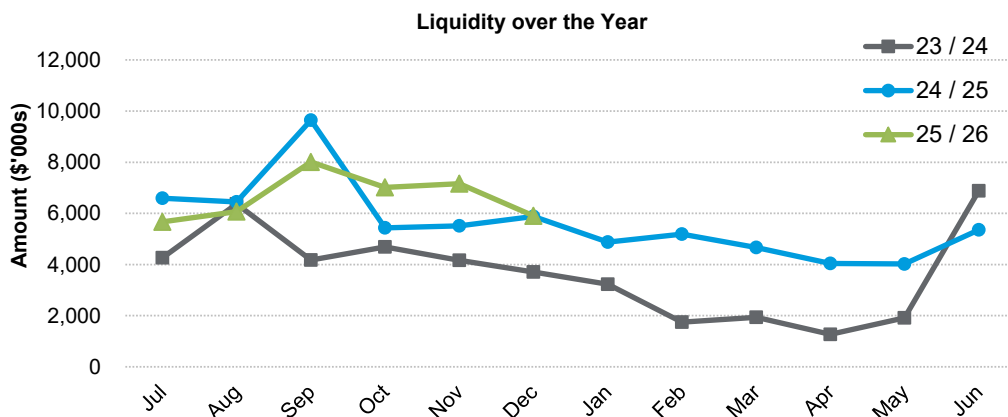
(b) (Expenses) / (Applications)

	31 Jan 26		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					Favourable / (Unfavourable)
Employee Costs	(1,087,036)	(1,272,396)	15%	185,360	Lower staff cost due to vacancies and staff compliment lower than budgeted values.
Materials and Contracts	(1,212,193)	(3,617,941)	66%	2,405,748	Primarily related to below budget Flood Damage works (\$1.528M), Country Road Maintenance (\$256K), Parts & Repairs (\$90K) Tourism Promotion (\$88K), Tourism Precinct Repairs & Maintenance (\$72K), Tourism Signage Maintenance (\$48K), Consulting Transport (\$48K), Street Maintenance - Town (\$45K) and Fuel & Oils (\$44K).
Utility Charges	(71,847)	(135,081)	47%	63,234	Below budget due to timing of budget profile and reversal of accrued costs from 30 June 2025, should normalise by end of financial year.
Depreciation on Non-current Assets	(3,144,725)	(2,983,900)	(5%)	(160,825)	Increased depreciation on roads due to increased revaluation performed for 2025 financial statements. Non-cash item not impacting surplus or deficit.
Finance Cost	(17,942)	(59,114)	70%	41,172	Lower than budgeted overdraft fees.
Other Expenditure	(29,723)	(94,153)	68%	64,430	Timing variance on budget vs actual payment for Community Donations & Contributions.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Jan 26	Prior Year Closing 30 Jun 25	This Time Last Year 31 Jan 25
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	7,937,291	5,472,132	6,692,134
Cash Restricted	4	2,287,116	2,241,276	1,869,747
Receivables - Rates	6(a)	863,894	369,481	799,420
Receivables - Other	6(b)	4,988,742	537,314	107,209
Receivables - Pensioner Rebates and Deferr		1,985	1,288	1,288
Interest / ATO Receivable		41,297	381,626	(510)
Provision for Doubtful Debts		(12,801)	(12,801)	(110,904)
Fringe Benefit Tax		45,264	-	13,583
Contract Assets		2,389	1,348,251	1,338,468
Prepayments		-	37,350	-
Inventories		235,319	234,839	210,140
Accrued Income		-	68,285	-
Total Current Assets		16,390,496	10,679,042	10,920,576
Current Liabilities				
Sundry Creditors		(97,435)	(1,857,781)	(29,084)
Deposits and Bonds		-	-	(50,180)
GST Payable		(458,704)	(90,389)	169,458
PAYG Withholding Tax		(32,894)	(41,737)	(47,022)
Loan Liability		(196,343)	(191,887)	(189,706)
Accrued Expenses		-	(253,221)	(79,270)
Income Received in Advance		-	(1,041)	-
Accrued Interest		-	(20,340)	-
Accrued Salaries and Wages		-	(64,183)	-
Accrued Time in Lieu		(573)	(1,676)	575
Suspense		51	(161)	(31,589)
Contract Liabilities		(7,332,895)	(5,000)	(3,443,320)
Flood Damage Income Received in Advance		(458,250)	(459,405)	(459,171)
Total Payables		(8,577,043)	(2,986,820)	(4,159,309)
Provisions		(369,421)	(369,421)	(318,985)
Total Current Liabilities		(8,946,464)	(3,356,240)	(4,478,294)
Less: Cash Reserves	7	(2,287,116)	(2,241,276)	(1,869,747)
Add: Loan Principal (Current)		216,683	212,227	189,706
Add: Employee Leave Reserve	7	190,200	186,388	83,926
Add: Movement in Employee Leave Reserve		(76,214)	(76,214)	28,162
Net Funding Position		5,487,586	5,403,927	4,874,329



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	\$		Rate	Date
Cash and Cash Equivalents						%	
Cash on Hand	-	-	-	-	N/A	0.00	N/A
Municipal Fund	639,378	-	-	639,378	CBA	2.85	N/A
Gascoyne River Reserve Account	-	1,287,116	-	1,287,116	CBA	4.00	N/A
Online Saver	7,297,527	-	-	7,297,527	CBA	4.35	N/A
SUG Reserve Account	-	1,000,000	-	1,000,000	CBA	4.03	19-Jun-26
WANDRRA Account	386	-	-	386	CBA	2.85	N/A
Total Cash and Financial Assets	7,937,291	2,287,116	-	10,224,407			

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

Funds held at balance date over which the Shire has no control, and which are not included in the statements, are as follows:

Description	Opening	Amount	Amount	Closing
	Balance	Received	Paid	Balance
	01 Jul 25			31 Jan 26
	\$	\$	\$	\$
SUG Trust Fund	-	-	-	-
Total Funds in Trust	-	-	-	-

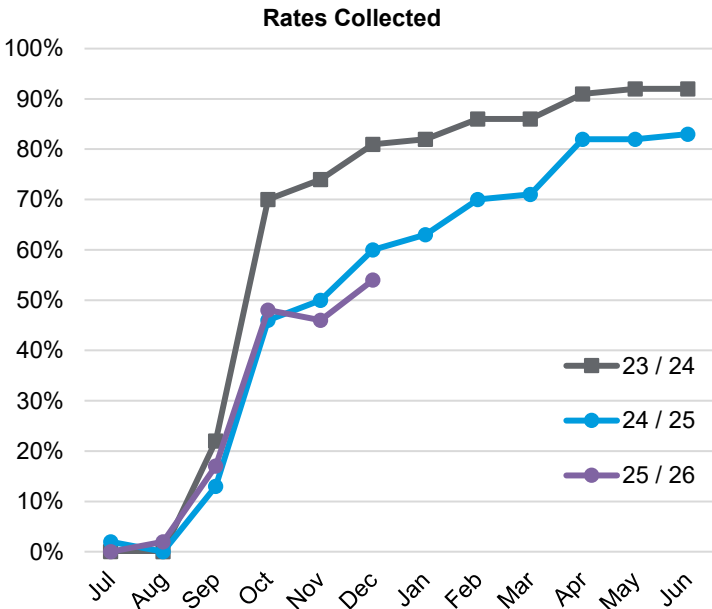
Comments / Notes

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

6. RECEIVABLES

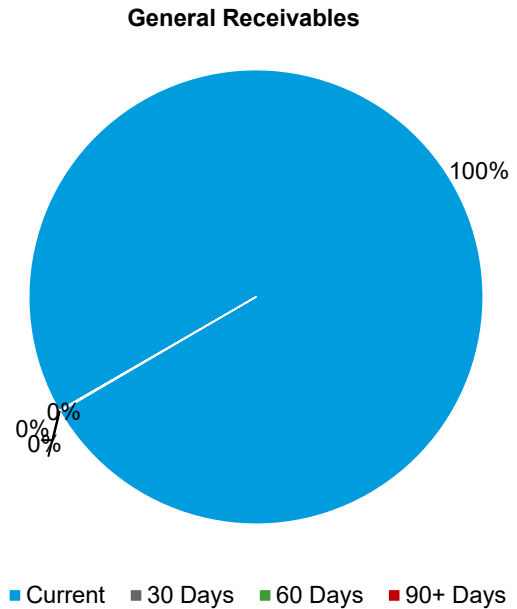
(a) Rates Receivable	31 Jan 26
	\$
Rates Receivables	863,894
Rates Received in Advance	-
Total Rates Receivable Outstanding	<u>863,894</u>

Closing Balances - Prior Year	369,481
Rates Levied this year	2,185,904
Service charges levied this year	-
Closing Balances - Current Month	(863,894)
Total Rates Collected to Date	<u>1,691,491</u>
<i>Percentage Collected</i>	<i>66%</i>



Comments / Notes

(b) General Receivables	31 Jan 26
	\$
Current	4,983,816
30 Days	4,080
60 Days	80
90+ Days	766
Total General Receivables Outstanding	<u>4,988,742</u>



Comments / Notes

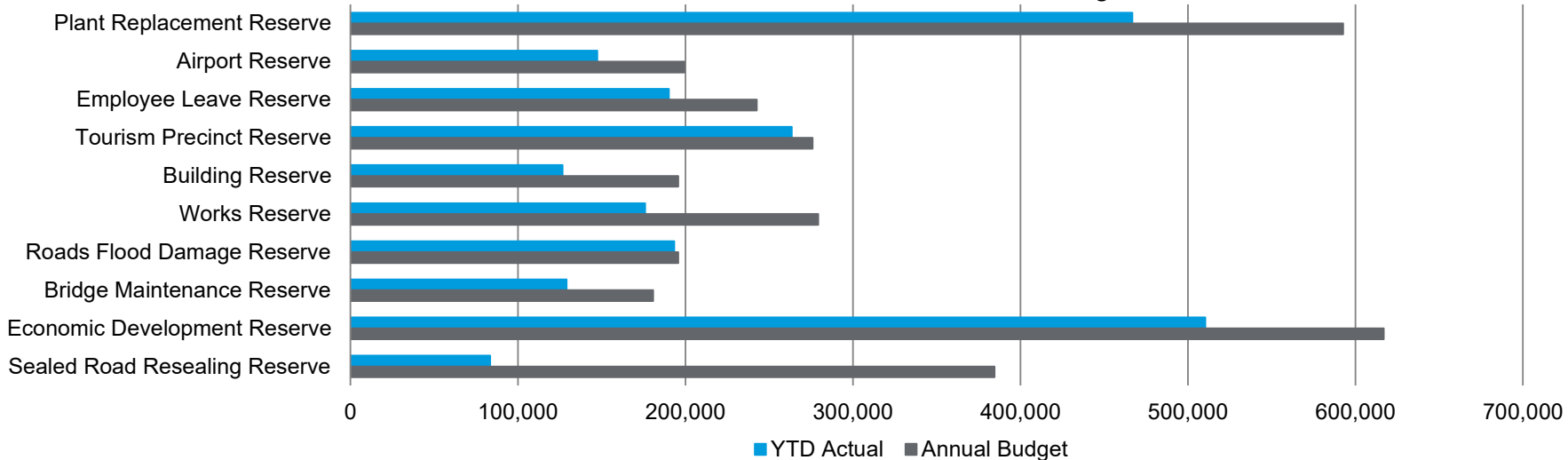
Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual				
	Balance 01 Jul 25 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 26 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 Jan 26 \$
Reserve Name									
Plant Replacement Reserve	457,464	-	15,308	120,000	592,772	-	9,356	-	466,820
Airport Reserve	144,533	-	4,836	50,000	199,369	-	2,956	-	147,489
Employee Leave Reserve	186,388	-	6,237	50,000	242,625	-	3,812	-	190,200
Tourism Precinct Reserve	258,278	(40,909)	8,643	50,000	276,012	-	5,282	-	263,560
Building Reserve	123,088	-	4,117	68,520	195,725	-	3,541	-	126,629
Works Reserve	173,522	-	5,809	100,000	279,331	-	2,525	-	176,047
Roads Flood Damage Reserve	189,468	-	6,340	-	195,808	-	3,875	-	193,343
Bridge Maintenance Reserve	126,489	-	4,233	50,000	180,722	-	2,587	-	129,076
Economic Development Reserve	500,208	-	16,738	100,000	616,946	-	10,230	-	510,438
Sealed Road Resealing Reserve	81,838	-	2,739	300,000	384,577	-	1,674	-	83,512
Total Cash Backed Reserves	2,241,276	(40,909)	75,000	888,520	3,163,887	-	45,840	-	2,287,116

Reserve Balances: Annual Budget v YTD Actual



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P113 - 2020 Toyota Hilux 4x4 2.8L DSL	3,400	18,000	14,600	-
Semi-Trailer with Side Tipping tray	10,000	20,000	10,000	-
Total Disposal of Assets	13,400	38,000	24,600	-
Total Profit or (Loss)				24,600

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P113 - 2020 Toyota Hilux 4x4 2.8L DSL	-	-	-	-
Semi-Trailer with Side Tipping tray	-	-	-	-
P118 20' Camp Trailer Accommodation	27,590	-	-	(27,590)
Total Disposal of Assets	27,590	-	-	(27,590)
Total Profit or (Loss)				(27,590)

Comments / Notes

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Council Office Extension/Upgrade	322,942	322,941	273,536	49,405
Housing				
Lot 49 - Big D's - Replace Flooring and Blinds	13,500	13,500	2,250	11,250
Lot 17 (CEO) - Replace Blinds	8,000	8,000	-	8,000
Lot 48 Units - Paint Outside and Redo Decking	20,000	20,001	-	20,001
Lot 49 Unit - Paint Outside and Redo Decking	20,000	20,001	-	20,001
Lot 48A and B - Carports	60,000	60,000	3,038	56,962
Lot 49 - Carport	35,000	35,001	3,038	31,963
Lot 45B - Lighting and Power to Shed	8,000	8,000	-	8,000
Lot 23 -Lighting and Power to Shed	8,000	8,000	-	8,000
Lot 19 Carport	50,000	50,000	10,161	39,839
Lot 53,28 Hatch Street New Housing Development	600,000	-	-	-
Lot 50 - Patio Shade Blinds	20,000	20,000	4,300	15,700
Lot 45B Gregory Street (Entrance Through Hatch Street) - New House	-	-	7,941	(7,941)
Lot 40 Gregory Street - Install Lighting And Power To Shed And Patio	8,000	8,000	4,981	3,019
Transport				
Depot Machinery Shed - Water Tank and Gutters Storage	10,000	10,000	-	10,000
Depot Perimeter Fence - Replacement	30,000	30,000	-	30,000
Chemical Laydown Area	80,000	80,000	1,500	78,500
Economic Services				
Storage Shed Gascoyne Junction Pub and Tourist Park	-	-	(4,582)	4,582
Laundry - GJP and Tourist Park	40,909	40,909	24,125	16,784
GJPTP - Lighting and Power to Shed	15,000	15,000	-	15,000
Total Land and Buildings	1,349,351	749,353	330,287	419,066

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
Telehandler	220,000	220,000	220,000	-
Works Supervisor Vehicle Replacement	75,000	75,000	84,294	(9,294)
Solar Lighting Tower x 2	40,000	40,000	26,341	13,659
Operator Camp	95,000	95,000	-	95,000
Trailer Flattop 12x7m Replacement x 2	17,000	17,000	20,142	(3,142)
Tandem Trailer - Fresh Water Cartage	18,000	18,000	24,046	(6,046)
Gardeners Truck	200,000	-	-	-
Water Wheel Trailer	35,000	35,000	12,074	22,926
Kubota Tractor Broom	20,000	20,000	-	20,000
Tow Behind Roller	150,000	150,000	-	150,000
Operator Camp	95,000	95,000	54,545	40,455
90mm Pipe Rolls to Depot Yard	-	-	2,500	(2,500)
Total Plant and Equipment	965,000	765,000	443,941	321,059

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

9. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Administration Front Office Upgrade GEN	75,000	75,000	-	75,000
Administration Server Upgrade GEN	21,400	21,400	-	21,400
Economic Services				
Privacy Bureau Meeting Pods - Centrelink and General Meetings	40,000	-	23,548	(23,548)
Furniture Replacement	20,000	20,001	-	20,001
Total Furniture and Equipment	156,400	116,401	23,548	92,853

(d) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
State Initiative Program 24/25 - Carnarvon/Mullewa	-	-	1,673	(1,673)
33 River Crossing Floodway Reconstruction	180,000	72,000	-	72,000
Indigenous Access Road/R2R - Landor Mt Augustus Road - 3 X Culve	718,801	359,400	-	359,400
State Initiative Program 25/26 - Carnarvon Mullewa	4,770,000	4,770,000	4,029,404	740,596
Signage 25/26 - Stock	75,000	43,750	93,417	(49,667)
Grids 25/26 - Stock	60,000	35,000	74,684	(39,684)
Indigenous Access Rd/Sip Funded Landor Realignment Inclusive Rerr	9,300,000	4,650,000	1,203,117	3,446,883
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	908,732	454,185	133,261	320,924
Rrg Carnarvon Mullewa Slk 122 To 148 - Resheeting - 25/26	908,732	908,736	985,269	(76,533)
R2R - Landor Meekatharra Road Slk 48 To 62 - Resheeting Various 2:	634,958	-	-	-
R2R - Carnarvon Mullewa Reseal - 25/26	650,000	-	622,864	(622,864)
2 X Bore Findings	80,000	-	54,984	(54,984)
Total Infrastructure - Roads	18,286,223	11,293,071	7,198,672	4,094,399

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

9. CAPITAL ACQUISITIONS (Continued)

(e) Infrastructure - Other

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Community Amenities				
Fence - New Rubbish Tip Reserve	150,000	-	-	-
Rehabilitate Old Rubbish Tip Reserve	20,000	-	2,963	(2,963)
Reverse Osmosis Plant	50,000	50,000	73,447	(23,447)
Recreation and Culture				
Upgrade River Pumps and Infrastructure	60,000	24,000	-	24,000
Museum Upgrade	30,000	24,000	-	24,000
Total Infrastructure - Other	310,000	98,000	76,410	21,590
Total Capital Expenditure	21,066,974	13,021,825	8,072,859	4,948,966

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
GRV Town	82,480	0.125000	14	10,310	16,160	-	-	16,160
UV Rural	1,650,469	0.174900	26	288,667	276,371	(71,790)	-	204,581
UV Mining	4,220,569	0.349800	159	1,476,355	1,593,917	(14,654)	(3,831)	1,575,432
GRV Transient Workforce /	900,000	0.250000	1	225,000	225,000	-	-	225,000
Total General Rates				2,000,332	2,111,448	(86,444)	(3,831)	2,021,173
Minimum Rates								
GRV Town	13,393	525	9	4,725	4,725	-	-	4,725
UV Rural	22,317	1,600	12	19,200	19,200	-	-	19,200
UV Mining	407,731	2,200	139	305,800	292,600	-	-	292,600
GRV Transient Workforce /	-	1,200	0	-	-	-	-	-
Total Minimum Rates				329,725	316,525	-	-	316,525
Total General and Minimum Rates				2,330,057	2,427,973	(86,444)	(3,831)	2,337,698
Other Rate Revenue								
Rates Write-off				(5,000)				-
Facilities Fees (Ex Gratia)				7,000				-
Instalment Charges				1,860				1,414
Total Rate Revenue				2,333,917				2,339,111

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 January 2026

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	Opening Balance 01 Jul 25 \$	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
		YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Housing									
Loan 29 Staff Housing	98,858	-	-	(19,189)	(38,665)	79,669	60,193	(368)	(2,744)
Loan 30 Staff Housing	253,527	-	-	(22,428)	(44,978)	231,099	208,549	(929)	(4,184)
Loan 31 Staff Housing	525,100	-	-	(52,593)	(52,592)	472,507	472,508	(122)	(23,761)
Loan 32 Staff Housing	-	-	600,000	-	(56,000)	-	544,000	-	(24,000)
Economic Services									
Loan 28 Tourism Precinct	240,236	-	-	(27,480)	(55,652)	212,756	184,584	(2,237)	(12,156)
Total Repayments	1,117,721	-	600,000	(121,690)	(247,887)	996,031	1,469,834	(3,656)	(66,845)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2026

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	1,977,747	988,874	1,271,182
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	25,230	18,924	21,311
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	48,000	48,000
Other Community Grants		5,000	5,000	7,000
Income from Events Held		-	-	3,983
Recreation & Culture				
Transport				
FAGS Roads	Government of WA	749,149	374,574	459,931
MRWA Direct Grant	MRWA	489,904	489,904	489,904
Economic Services				
Contributions for Projects		85,000	85,000	5,000
Town Planning Schemes and Strategies		-	-	653
Other Property and Services				
Diesel Fuel Rebate	ATO	55,000	32,081	42,733
Total Operating Grants, Subsidies and Contributions		3,486,030	2,042,357	2,349,695

(b) Capital Grants, Subsidies and Contributions

Transport				
Roads to Recovery		1,545,344	-	-
Regional Road Group Funding		1,211,642	969,312	726,984
Indigenous Access Roads - Fund Income		608,415	416,732	164
State Initiative Program (Road Projects)		13,670,000	7,376,000	5,232,357
Total Non-Operating Grants, Subsidies and Contributions		17,035,401	8,762,044	5,959,505
Total Grants, Subsidies and Contributions		20,521,431	10,804,401	8,309,201

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA - AGRN 1062		-	-	3,670
Grants DRFAWA - AGRN 1062		1,344,350	672,175	10,154
Total Flood Damage Reimbursements		1,344,350	672,175	13,824



Shire of Upper Gascoyne

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SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 28 February 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

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Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Upper Gascoyne, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Upper Gascoyne and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Signed at GERALDTON

Date 17th March 2026

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
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RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2026

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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2026
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 28 February 2026 of \$6,098,124

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Indigenous Access Rd/Sip Funded Landor Realignmen	22%	9,300,000	5,580,000	2,014,664
State Initiative Program 25/26 - Carnarvon Mullewa	84%	4,770,000	4,770,000	4,030,120
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	59%	908,732	605,580	538,065
	44%	14,978,732	10,955,580	6,582,850
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	68%	4,830,380	2,853,550	3,278,719
Capital Grants, Subsidies and Contributions	42%	17,035,401	8,762,044	7,135,261
	48%	21,865,781	11,615,594	10,413,980
Rates Levied				
	100%	2,333,917	2,328,581	2,339,111

% - Compares current YTD actuals to the Annual Budget

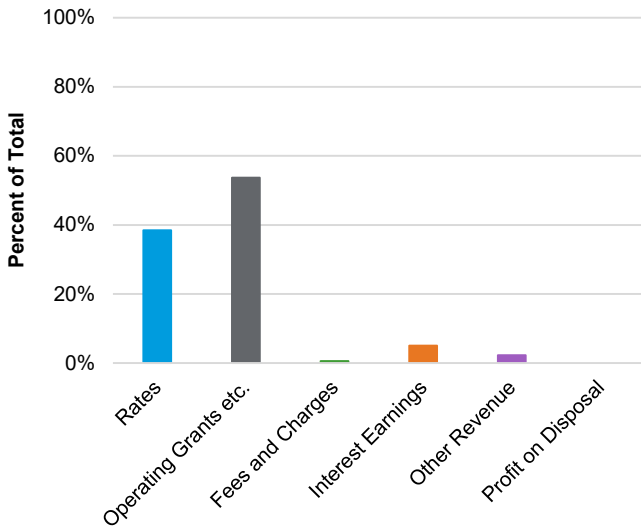
Financial Position

Account	Difference to Prior Year %	Current Year 28 Feb 26 \$	Prior Year 28 Feb 25 \$
Adjusted Net Current Assets	(117%)	6,098,125	5,193,116
Cash and Equivalent - Unrestricted	171%	12,663,934	7,402,675
Cash and Equivalent - Restricted	121%	2,290,862	1,888,055
Receivables - Rates	126%	811,931	643,843
Receivables - Other	491%	1,131,190	230,349
Payables	203%	(9,243,261)	(4,558,917)

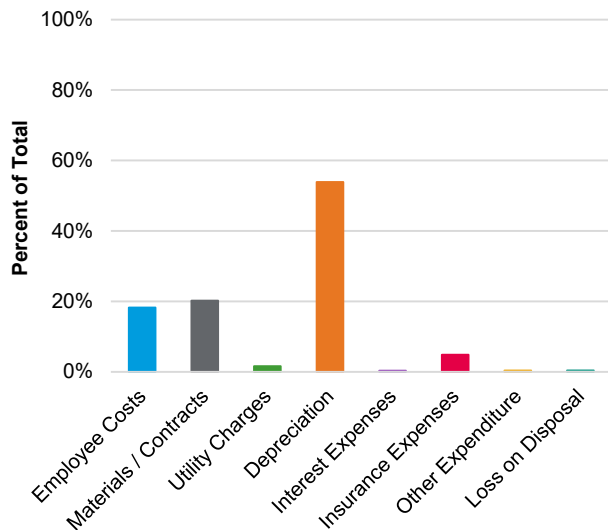
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2026
SUMMARY GRAPHS - OPERATING

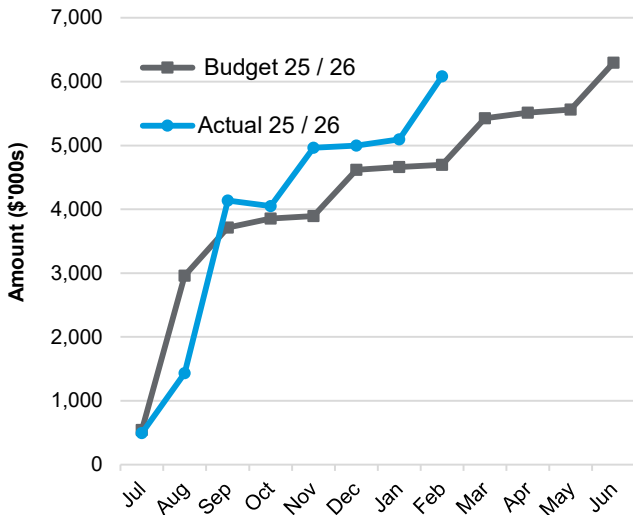
Operating Income (exc. Flood Damage)



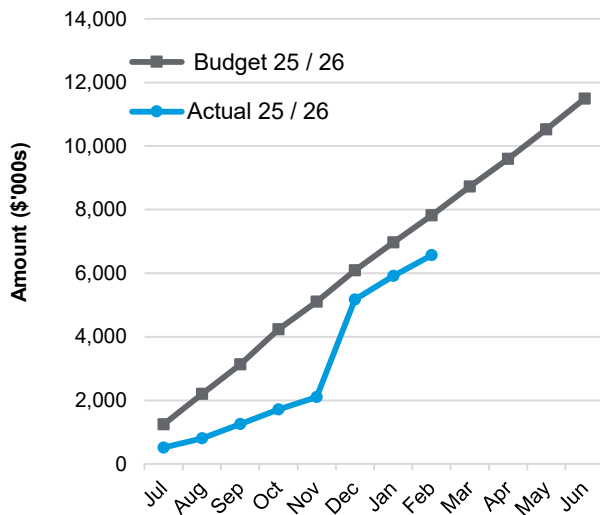
Operating Expenditure (exc. Flood Damage)



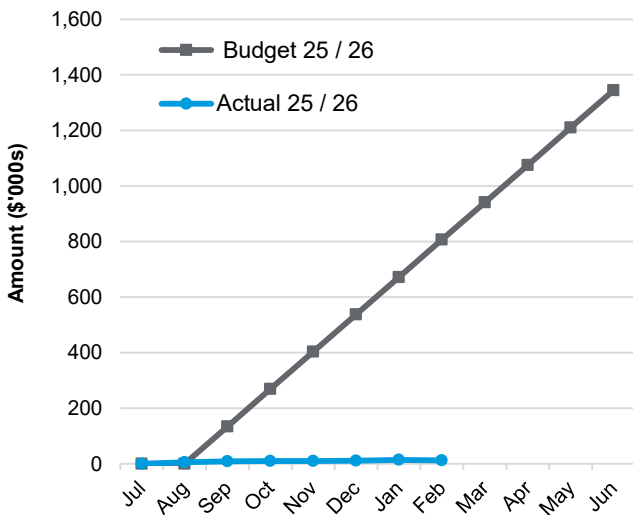
Operating Revenues (exc. Flood Damage)



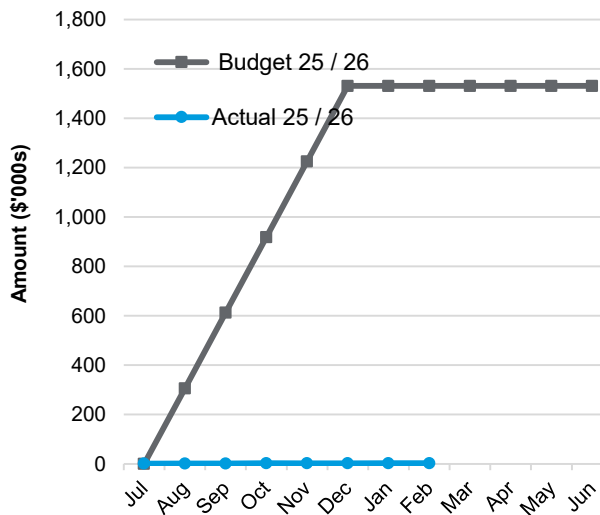
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue



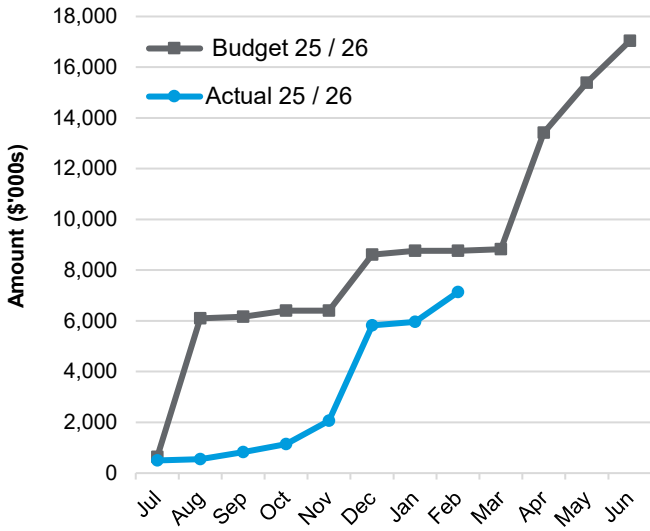
Flood Damage Expenses



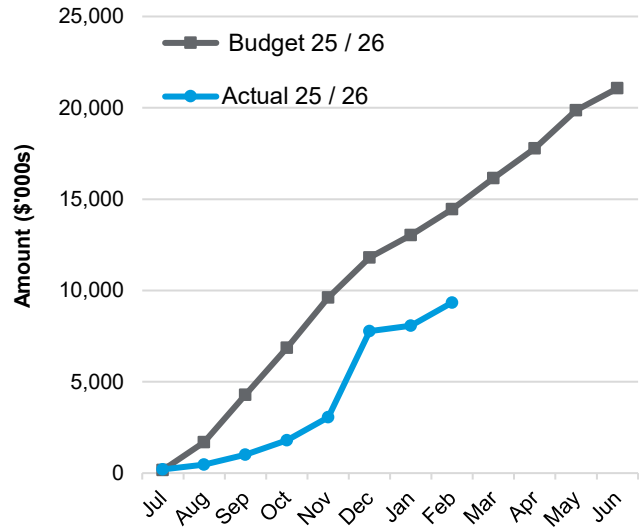
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2026
SUMMARY GRAPHS - CAPITAL

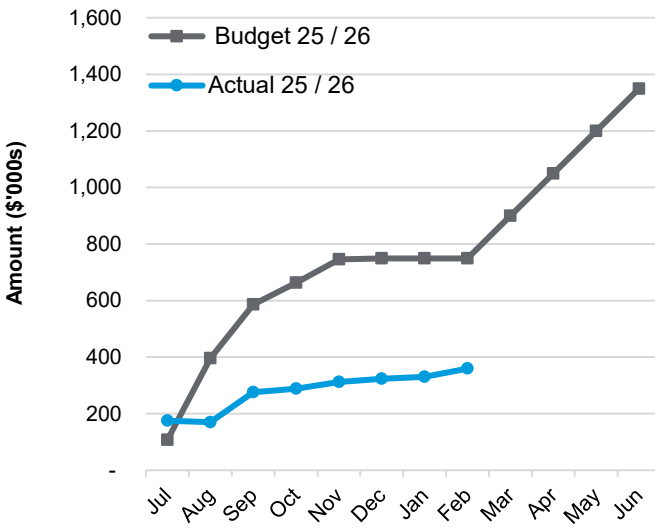
Capital Revenue



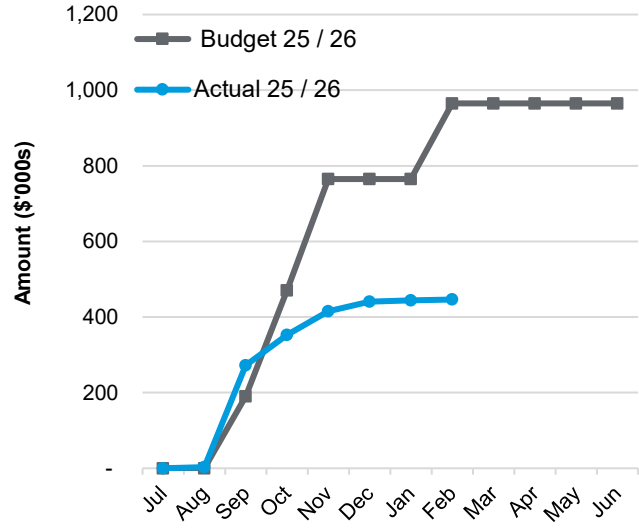
Capital Expenditure



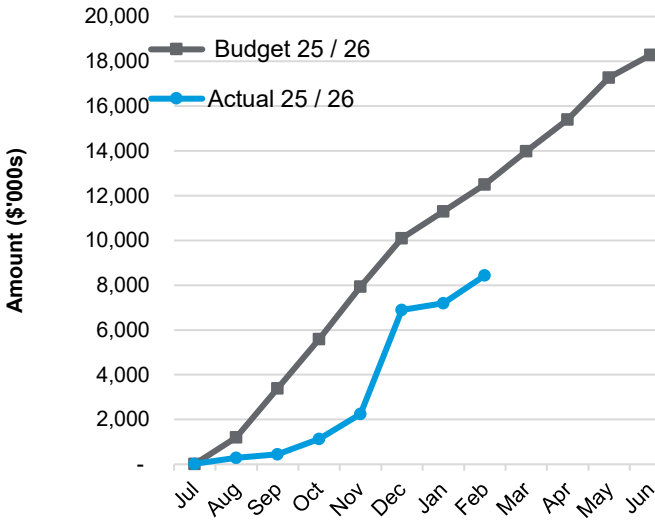
Land and Buildings



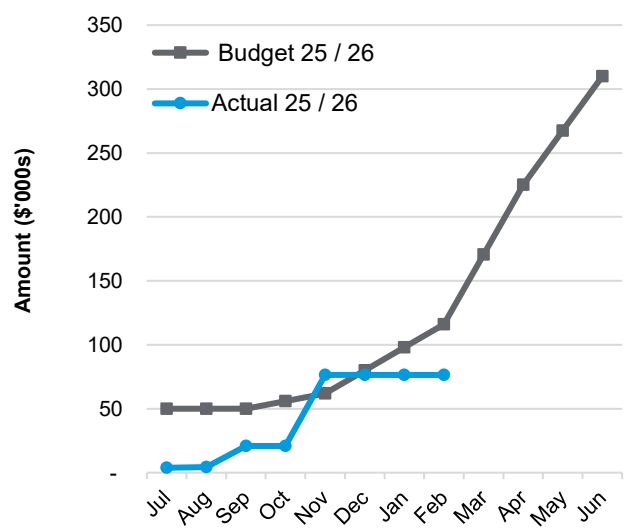
Plant and Equipment



Roads



Other Infrastructure



SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 28 February 2026

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Rates	10	2,333,917	2,328,581	2,339,111	10,530	0%	
Grants, Subsidies and Contributions	12(a)	3,486,030	2,046,940	3,266,175	1,219,235	60%	▲
Fees and Charges		62,616	43,690	34,527	(9,163)	(21%)	
Interest Earnings		300,000	200,750	306,664	105,914	53%	▲
Other Revenue		115,613	78,495	137,784	59,289	76%	▲
		6,298,176	4,698,456	6,084,261			
Expenses							
Employee Costs		(2,099,152)	(1,425,999)	(1,203,161)	222,838	16%	▲
Materials and Contracts		(3,472,196)	(2,348,461)	(1,332,498)	1,015,963	43%	▲
Utility Charges		(244,770)	(162,990)	(105,949)	57,041	35%	▲
Depreciation on Non-current Assets		(5,065,973)	(3,372,738)	(3,551,953)	(179,215)	(5%)	▼
Finance Cost		(116,845)	(64,472)	(22,662)	41,810	65%	▲
Insurance Expenses		(334,960)	(334,934)	(320,390)	14,544	4%	
Other Expenditure		(154,538)	(103,382)	(26,178)	77,204	75%	▲
		(11,488,434)	(7,812,976)	(6,562,791)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	8,762,044	7,135,261	(1,626,783)	(19%)	▼
Profit on Disposal of Assets	8	24,600	24,600	-			
		17,060,001	8,786,644	7,107,670			
Flood Damage							
Grants, Subsidies and Contributions	12(c)	1,344,350	806,610	12,544	(794,066)	(98%)	▼
Materials and Contracts		(1,531,350)	(1,531,350)	(2,412)	1,528,939	100%	▲
		(187,000)	(724,740)	10,133			
Net Result							
		11,682,743	4,947,384	6,639,273			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 28 February 2026

REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		1,000	664	991	327	49%
General Purpose Funding		4,616,664	3,521,541	4,552,703	1,031,162	29%
Law, Order and Public Safety		38,205	31,899	34,919	3,020	9%
Health		500	336	199	(137)	(41%)
Education and Welfare		131,100	71,064	157,342	86,278	121%
Housing		-	-	4,875	4,875	
Community Amenities		11,866	11,866	11,284	(582)	(5%)
Recreation and Culture		31,350	15,424	3,458	(11,966)	(78%)
Transport		1,282,803	893,646	1,197,686	304,040	34%
Economic Services		129,688	115,352	34,415	(80,937)	(70%)
Other Property and Services		55,000	36,664	86,388	49,724	136%
		6,298,176	4,698,456	6,084,261		
Expenses						
Governance		(564,141)	(408,736)	(318,573)	90,163	22%
General Purpose Funding		(297,177)	(198,120)	(130,301)	67,819	34%
Law, Order and Public Safety		(178,186)	(117,492)	(122,451)	(4,959)	(4%)
Health		(101,126)	(64,032)	(47,969)	16,063	25%
Education and Welfare		(510,390)	(360,939)	(296,838)	64,101	18%
Housing		(648,913)	(439,656)	(273,579)	166,077	38%
Community Amenities		(270,048)	(176,702)	(62,432)	114,270	65%
Recreation and Culture		(830,739)	(539,683)	(367,235)	172,448	32%
Transport		(6,850,084)	(4,584,848)	(4,317,015)	267,833	6%
Economic Services		(1,182,630)	(830,638)	(586,816)	243,822	29%
Other Property and Services		(55,000)	(92,135)	(39,582)	52,553	57%
		(11,488,434)	(7,812,981)	(6,562,791)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	8,762,044	7,135,261	(1,626,783)	(19%)
Profit on Disposal of Assets		24,600	24,600			
(Loss) on Disposal of Assets	8	-	-	(27,590)	(27,590)	
		17,060,001	8,786,644	7,107,670		
Flood Damage - Transport						
Grants, Subsidies and Contributions	12(c)	1,344,350	806,610	12,544	(794,066)	98%
Materials and Contracts		(1,531,350)	(1,531,350)	(2,412)	1,528,939	100%
		(187,000)	(724,740)	10,133		
Net Result						
		11,682,743	4,947,379	6,639,273		

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

		Annual Budget	YTD Budget	YTD Actual	Var*	Var*	Var
	Note	\$	(a) \$	(b) \$	(b) - (a) \$	(b) - (a) / (a) %	
Revenue from Operating Activities							
Rates		2,333,917	2,328,581	2,339,111	10,530	0%	
Grants, Subsidies and Contributions		4,830,380	2,853,550	3,278,719	425,169	15%	▲
Fees and Charges		62,616	43,690	34,527	(9,163)	(21%)	
Interest Earnings		300,000	200,750	306,664	105,914	53%	▲
Other Revenue		115,613	78,495	137,784	59,289	76%	▲
Profit on Disposal of Assets		24,600	-	-	-		
		7,667,126	5,505,066	6,096,805			
Expenditure from Operating Activities							
Employee Costs		(2,099,152)	(1,425,999)	(1,203,161)	222,838	16%	▲
Materials and Contracts		(5,003,546)	(3,879,811)	(1,334,909)	2,544,902	66%	▲
Utility Charges		(244,770)	(162,990)	(105,949)	57,041	35%	▲
Depreciation on Non-current Assets		(5,065,973)	(3,372,738)	(3,551,953)	(179,215)	(5%)	▼
Finance Cost		(116,845)	(64,472)	(22,662)	41,810	65%	▲
Insurance Expenses		(334,960)	(334,934)	(320,390)	14,544	4%	
Other Expenditure		(154,538)	(103,382)	(26,178)	77,204	75%	▲
(Loss) on Disposal of Assets		-	-	(27,590)	(27,590)		
		(13,019,784)	(9,344,326)	(6,592,793)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,065,973	3,372,738	3,551,953			
(Profit) / Loss on Asset Disposal		(24,600)	-	27,590			
Movement in Employee Provision Reserve		-	-	4,124			
Net Amount from Operating Activities		(311,285)	(466,522)	3,087,679			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	8,762,044	7,135,261	(1,626,783)	(19%)	▼
Proceeds from Disposal of Assets	8	38,000	38,000	-	(38,000)	(100%)	▼
		17,073,401	8,800,044	7,135,261			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(1,349,351)	(749,353)	(359,484)	389,869	52%	▲
Payments for Plant and Equipment	9(b)	(965,000)	(965,000)	(446,229)	518,771	54%	▲
Payments for Furniture and Equipment	9(c)	(156,400)	(116,401)	(23,548)	92,853	80%	▲
Payments for Infrastructure Assets - Roads	9(d)	(18,286,223)	(12,493,596)	(8,432,320)	4,061,276	33%	▲
Payments for Infrastructure Assets - Other	9(e)	(310,000)	(116,000)	(76,410)	39,590	34%	▲
		(21,066,974)	(14,440,350)	(9,337,991)			
Net Amount from Investing Activities		(3,993,573)	(5,640,306)	(2,202,731)			
Financing Activities							
Inflows from Financing Activities							
Proceeds from New Debentures	11	600,000	600,000	-	(600,000)	(100%)	▼
Transfer from Reserves	7	40,909	-	-	-		
		640,909	600,000	-			
Outflows from Financing Activities							
Repayment of Debentures	11	(247,887)	(141,166)	(141,166)	-	0%	
Transfer to Reserves	7	(963,520)	-	(49,586)	(49,586)		
		(1,211,407)	(141,166)	(190,752)			
Net Amount from Financing Activities		(570,498)	458,834	(190,752)			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	4,875,356	4,875,356	5,403,927			
Amount attributable to operating activities		(311,285)	(466,522)	3,087,679			
Amount attributable to investing activities		(3,993,573)	(5,640,306)	(2,202,731)			
Amount attributable to financing activities		(570,498)	458,834	(190,752)			
Closing Surplus / (Deficit)	3	-	(772,638)	6,098,124			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL POSITION
For the Period Ending 28 February 2026

	2026	2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	14,954,795	7,713,408
Trade and other receivables	1,932,305	1,254,804
Inventories	235,319	234,839
Other assets	1,109	1,385,601
TOTAL CURRENT ASSETS	17,123,528	10,588,653
NON-CURRENT ASSETS		
Other financial assets	39,810	39,810
Property, plant and equipment	14,659,821	14,061,399
Infrastructure	169,051,502	163,891,476
TOTAL NON-CURRENT ASSETS	183,751,132	177,992,684
TOTAL ASSETS	200,874,660	188,581,337
CURRENT LIABILITIES		
Trade and other payables	235,878	2,240,139
Other liabilities	8,263,881	464,405
Borrowings	196,343	191,887
Employee related provisions	369,421	369,421
TOTAL CURRENT LIABILITIES	9,065,523	3,265,851
NON-CURRENT LIABILITIES		
Borrowings	780,212	925,833
Employee related provisions	123,367	123,367
TOTAL NON-CURRENT LIABILITIES	903,579	1,049,200
TOTAL LIABILITIES	9,969,102	4,315,052
NET ASSETS	190,905,558	184,266,286
EQUITY		
Retained surplus	77,237,099	70,647,413
Reserve accounts	2,290,862	2,241,276
Revaluation surplus	111,377,597	111,377,597
TOTAL EQUITY	190,905,558	184,266,286

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 28 February 2026
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	1,349,351	359,484	(989,867)
Plant and Equipment	9(b)	965,000	446,229	(518,771)
Furniture and Equipment	9(c)	156,400	23,548	(132,852)
Infrastructure Assets - Roads	9(d)	18,286,223	8,432,320	(9,853,903)
Infrastructure Assets - Footpaths	9(e)	-	-	-
Infrastructure Assets - Other	9(f)	310,000	76,410	(233,590)
Total Capital Expenditure		<u>21,066,974</u>	<u>9,337,991</u>	(11,728,983)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		17,035,401	7,135,261	(9,900,140)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		38,000	-	(38,000)
Council Contribution - Reserves		-	-	-
Council Contribution - Operations		3,993,573	2,202,731	(1,790,842)
Total Capital Acquisitions Funding		<u>21,066,974</u>	<u>9,337,991</u>	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Upper Gascoyne for the 2025/26 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated.

Preparation

Prepared by: Bertus Lochner
Reviewed by: Travis Bate
Date prepared: 17 Mar 26

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

(d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (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.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) 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.

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories

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 related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Shire's intentions to release for sale.

(i) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed on the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Recognition of Assets

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 *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.

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

(k) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis. The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its Major depreciation periods used for each class of depreciable asset are:

Asset	Years
Buildings	3 to 50 years
Furniture and equipment	1 to 20 years
Plant and equipment	1 to 25 years
Other infrastructure	5 to 50 years
Sealed roads and streets	
formation	not depreciated
pavement	39 years
seal	20 years
Gravel Roads	
formation	not depreciated
pavement	28 years
Formed subgrade	not depreciated
Unformed subgrade	not depreciated
Killilli Bridge	100 years
Footpaths - slab	40 years
Drainage	30 - 108 years

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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 normally 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.

(m) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

(p) Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is

(q) Contract Liabilities

Contract liabilities represent 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.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) 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.

(s) Nature or Type Classifications

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Grants, Subsidies and Contributions

All amounts received as grants, subsidies and contributions that are not capital grants.

Capital Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Loss on the disposal of fixed assets.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

(t) Program Classifications (Function / Activity)

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision and for each of its broad activities/programs.

GOVERNANCE

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and rate payers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Control the quality of food and water. Environmental Health Officer twice per year.

EDUCATION AND WELFARE

Provide a range of appropriate services via the Community Resource Centre.

HOUSING

Provide housing for staff.

COMMUNITY AMENITIES

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Maintenance of public use buildings and areas including various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.

ECONOMIC SERVICES

Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates.	Over time	Payment dates adopted by Council during the year.	None.	Adopted by council annually.	When taxable event occurs.	Not applicable.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable.	Cash received.	On receipt of funds.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue.	None.	Set by State legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights.	No refunds.	On payment and issue of the licence, registration or approval.
Other inspections.	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Set by State legislation or limited by legislation to the cost of provision.	Applied fully on timing of inspection	Not applicable.	Revenue recognised after inspection event occurs.
Waste management collections.	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Adopted by council annually.	Apportioned equally across the collection period.	Not applicable.	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees.	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided .	None.	Adopted by council annually.	Based on timing of entry to facility.	Not applicable.	On entry to facility .
Property hire and entry.	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	Adopted by council annually.	Based on timing of entry to facility.	Returns limited to repayment of transaction price.	On entry or at conclusion of hire.
Fees and charges for other goods and services.	Cemetery services, library fees, reinstatements and private works	Single point in time.	Payment in full in advance.	None.	Adopted by council annually.	Applied fully based on timing of provision .	Not applicable.	Output method based on provision of service or completion of works.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	28 Feb 26		Budget to	Budget to	Explanation
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	
	\$	\$	%	\$	
	Favourable / (Unfavourable)				
Operating Grants, Subsidies and Contributions	3,278,719	2,853,550	15%	425,169	Timing variance mainly attributed to financial assistance grant funding received and Flood Damage claims linked to project progress. Refer note 12 for a breakdown of operating grants.
Interest Earnings	306,664	200,750	53%	105,914	Increase in revenue received for Interest earned on Investments at this period end date, primarily due to maturity of Term Deposit in January.
Other Revenue	137,784	78,495	76%	59,289	Variances mainly due to income exceeding budget for events held, tourism precent rental income below budget by and workers compensation claims above budget.
Capital Grants, Subsidies and Contributions	7,135,261	8,762,044	(19%)	(1,626,783)	Primarily related to timing differences between budget profile and actuals. Refer to note 12 for further detail.

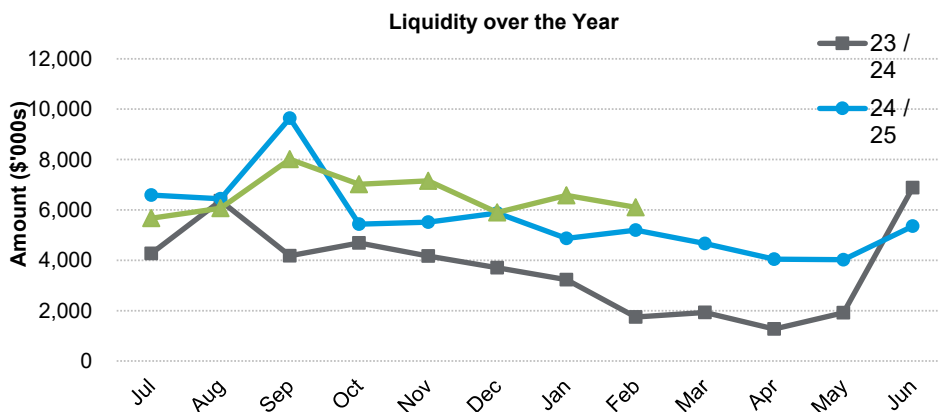
(b) (Expenses) / (Applications)

	28 Feb 26		Budget to	Budget to	Explanation
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	
	\$	\$	%	\$	
	Favourable / (Unfavourable)				
Employee Costs	(1,203,161)	(1,425,999)	16%	222,838	Lower staff cost due to vacancies and staff compliment lower than budgeted values.
Materials and Contracts	(1,334,909)	(3,879,811)	66%	2,544,902	Primarily related to below budget Flood Damage works, Country Road Maintenance, Parts & Repairs, Tourism Promotion, Tourism Precinct Repairs & Maintenance, Tourism Signage Maintenance, Consulting Transport, Street Maintenance - Town and Fuel & Oils.
Utility Charges	(105,949)	(162,990)	35%	57,041	Below budget due to timing of budget profile and reversal of accrued costs from 30 June 2025,
Depreciation on Non-current Assets	(3,551,953)	(3,372,738)	(5%)	(179,215)	Increased road depreciation due to the 2025 financial year revaluation, which updated fair values and useful lives for road assets. This increase is a non-cash accounting adjustment.
Finance Cost	(22,662)	(64,472)	65%	41,810	Lower than budgeted overdraft fees.
Other Expenditure	(26,178)	(103,382)	75%	77,204	Timing variance on budget vs actual payment for Community Donations & Contributions.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

3. NET CURRENT FUNDING POSITION

	Note	Current Month 28 Feb 26	Prior Year Closing 30 Jun 25	This Time Last Year 28 Feb 25
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	12,663,934	5,472,132	7,402,675
Cash Restricted	4	2,290,862	2,241,276	1,888,055
Receivables - Rates	6(a)	811,931	369,481	643,843
Receivables - Other	6(b)	1,131,190	537,314	230,349
Receivables - Pensioner Rebates and Deferr		1,985	1,288	1,288
Interest / ATO Receivable		132,474	381,626	48,674
Provision for Doubtful Debts		(12,801)	(12,801)	(110,904)
Fringe Benefit Tax		45,264	-	40,749
Contract Assets		1,109	1,348,251	982,032
Prepayments		-	37,350	-
Inventories		235,319	234,839	210,140
Accrued Income		-	68,285	-
Total Current Assets		17,301,267	10,679,042	11,336,902
Current Liabilities				
Sundry Creditors		(210,517)	(1,857,781)	(8,857)
Deposits and Bonds		-	-	(50,180)
GST Payable		(166,755)	(90,389)	(76,028)
PAYG Withholding Tax		(34,966)	(41,737)	(35,051)
Loan Liability		(196,343)	(191,887)	(190,276)
Accrued Expenses		-	(253,221)	(79,270)
Income Received in Advance		-	(1,041)	-
Accrued Interest		-	(20,340)	-
Accrued Salaries and Wages		-	(64,183)	-
Accrued Time in Lieu		(990)	(1,676)	575
Suspense		(389)	(161)	(31,127)
Contract Liabilities		(7,805,631)	(5,000)	(3,494,623)
Flood Damage Income Received in Advance		(458,250)	(459,405)	(269,505)
Total Payables		(8,873,841)	(2,986,820)	(4,234,341)
Provisions		(369,421)	(369,421)	(324,576)
Total Current Liabilities		(9,243,261)	(3,356,240)	(4,558,917)
Less: Cash Reserves	7	(2,290,862)	(2,241,276)	(1,888,055)
Add: Loan Principal (Current)		216,683	212,227	190,276
Add: Employee Leave Reserve	7	190,512	186,388	84,748
Add: Movement in Employee Leave Reserve		(76,214)	(76,214)	28,162
Net Funding Position		6,098,125	5,403,927	5,193,116



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	\$		Rate	Date
Cash and Cash Equivalents						%	
Cash on Hand	-	-	-	-	N/A	0.00	N/A
Municipal Fund	202,936	-	-	202,936	CBA	2.85	N/A
Gascoyne River Reserve Account	-	1,290,862	-	1,290,862	CBA	4.00	N/A
Online Saver	12,460,611	-	-	12,460,611	CBA	4.35	N/A
SUG Reserve Account	-	1,000,000	-	1,000,000	CBA	4.03	19-Jun-26
WANDRRA Account	386	-	-	386	CBA	2.85	N/A
Total Cash and Financial Assets	12,663,934	2,290,862	-	14,954,795			

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

Funds held at balance date over which the Shire has no control, and which are not included in the statements, are as follows:

Description	Opening	Amount	Amount	Closing
	Balance	Received	Paid	Balance
	01 Jul 25			28 Feb 26
	\$	\$	\$	\$
SUG Trust Fund	-	-	-	-
Total Funds in Trust	-	-	-	-

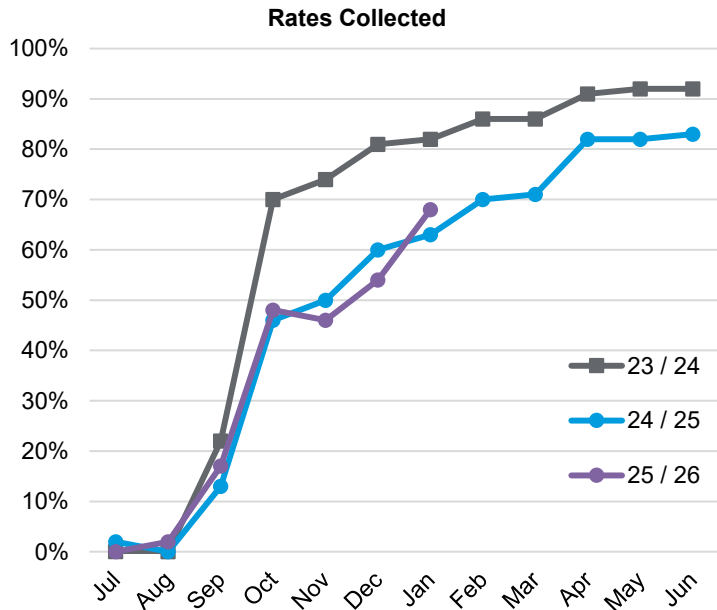
Comments / Notes

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

6. RECEIVABLES

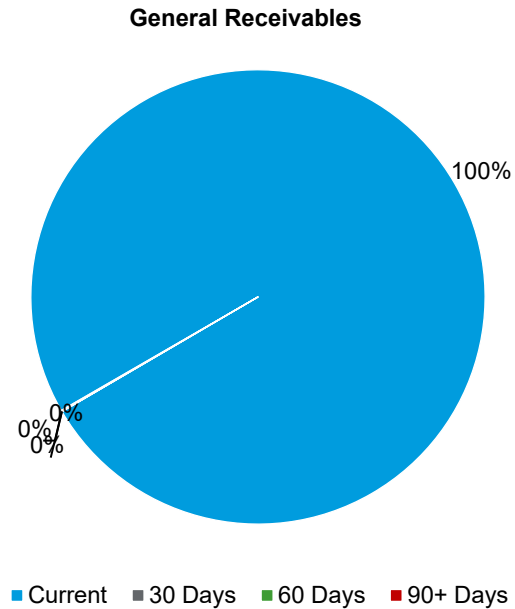
(a) Rates Receivable	28 Feb 26
	\$
Rates Receivables	811,931
Rates Received in Advance	-
Total Rates Receivable Outstanding	<u>811,931</u>

Closing Balances - Prior Year	369,481
Rates Levied this year	2,185,904
Service charges levied this year	-
Closing Balances - Current Month	(811,931)
Total Rates Collected to Date	<u>1,743,453</u>
<i>Percentage Collected</i>	<i>68%</i>



Comments / Notes

(b) General Receivables	28 Feb 26
	\$
Current	1,130,184
30 Days	80
60 Days	80
90+ Days	846
Total General Receivables Outstanding	<u>1,131,190</u>



Comments / Notes

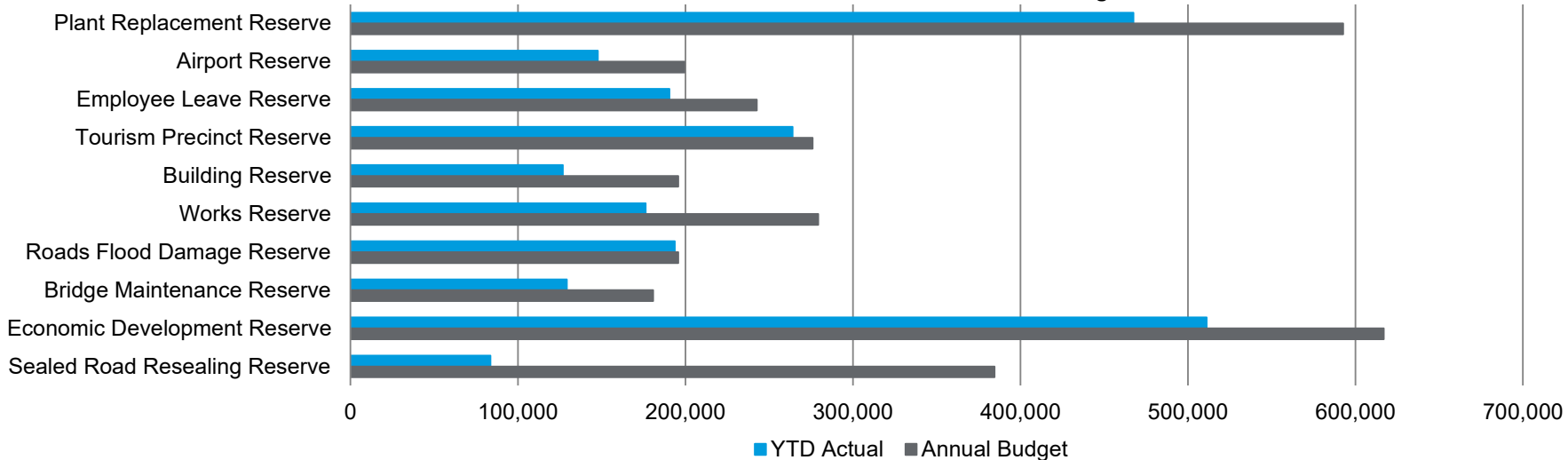
Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual				
	Balance 01 Jul 25 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 26 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 28 Feb 26 \$
Reserve Name									
Plant Replacement Reserve	457,464	-	15,308	120,000	592,772	-	10,121	-	467,585
Airport Reserve	144,533	-	4,836	50,000	199,369	-	3,198	-	147,731
Employee Leave Reserve	186,388	-	6,237	50,000	242,625	-	4,124	-	190,512
Tourism Precinct Reserve	258,278	(40,909)	8,643	50,000	276,012	-	5,714	-	263,992
Building Reserve	123,088	-	4,117	68,520	195,725	-	3,829	-	126,917
Works Reserve	173,522	-	5,809	100,000	279,331	-	2,733	-	176,255
Roads Flood Damage Reserve	189,468	-	6,340	-	195,808	-	4,192	-	193,660
Bridge Maintenance Reserve	126,489	-	4,233	50,000	180,722	-	2,798	-	129,287
Economic Development Reserve	500,208	-	16,738	100,000	616,946	-	11,067	-	511,275
Sealed Road Resealing Reserve	81,838	-	2,739	300,000	384,577	-	1,811	-	83,649
Total Cash Backed Reserves	2,241,276	(40,909)	75,000	888,520	3,163,887	-	49,586	-	2,290,862

Reserve Balances: Annual Budget v YTD Actual



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P113 - 2020 Toyota Hilux 4x4 2.8L DSL	3,400	18,000	14,600	-
Semi-Trailer with Side Tipping tray	10,000	20,000	10,000	-
Total Disposal of Assets	13,400	38,000	24,600	-
Total Profit or (Loss)				24,600

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P113 - 2020 Toyota Hilux 4x4 2.8L DSL	-	-	-	-
Semi-Trailer with Side Tipping tray	-	-	-	-
P118 20' Camp Trailer Accommodation	27,590	-	-	(27,590)
Total Disposal of Assets	27,590	-	-	(27,590)
Total Profit or (Loss)				(27,590)

Comments / Notes

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Council Office Extension/Upgrade	322,942	322,941	279,614	43,327
Housing				
Lot 49 - Big D's - Replace Flooring and Blinds	13,500	13,500	2,250	11,250
Lot 17 (CEO) - Replace Blinds	8,000	8,000	-	8,000
Lot 48 Units - Paint Outside and Redo Decking	20,000	20,001	-	20,001
Lot 49 Unit - Paint Outside and Redo Decking	20,000	20,001	-	20,001
Lot 48A and B - Carports	60,000	60,000	3,038	56,962
Lot 49 - Carport	35,000	35,001	3,038	31,963
Lot 45B - Lighting and Power to Shed	8,000	8,000	-	8,000
Lot 23 -Lighting and Power to Shed	8,000	8,000	-	8,000
Lot 19 Carport	50,000	50,000	10,161	39,839
Lot 53,28 Hatch Street New Housing Development	600,000	-	-	-
Lot 50 - Patio Shade Blinds	20,000	20,000	4,300	15,700
Lot 45B Gregory Street (Entrance Through Hatch Street) - New House	-	-	7,941	(7,941)
Lot 40 Gregory Street - Install Lighting And Power To Shed And Patio	8,000	8,000	4,981	3,019
Transport				
Depot Machinery Shed - Water Tank and Gutters Storage	10,000	10,000	-	10,000
Depot Perimeter Fence - Replacement	30,000	30,000	-	30,000
Chemical Laydown Area	80,000	80,000	13,735	66,265
Economic Services				
Storage Shed Gascoyne Junction Pub and Tourist Park	-	-	(4,582)	4,582
Laundry - GJP and Tourist Park	40,909	40,909	35,009	5,900
GJPTP - Lighting and Power to Shed	15,000	15,000	-	15,000
Total Land and Buildings	1,349,351	749,353	359,484	389,869

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
Telehandler	220,000	220,000	220,000	-
Works Supervisor Vehicle Replacement	75,000	75,000	84,294	(9,294)
Solar Lighting Tower x 2	40,000	40,000	26,341	13,659
Operator Camp	95,000	95,000	-	95,000
Trailer Flattop 12x7m Replacement x 2	17,000	17,000	20,142	(3,142)
Tandem Trailer - Fresh Water Cartage	18,000	18,000	24,046	(6,046)
Gardeners Truck	200,000	200,000	-	200,000
Water Wheel Trailer	35,000	35,000	14,362	20,638
Kubota Tractor Broom	20,000	20,000	-	20,000
Tow Behind Roller	150,000	150,000	-	150,000
Operator Camp	95,000	95,000	54,545	40,455
Air Compressor - Depot	-	-	-	-
90mm Pipe Rolls to Depot Yard	-	-	2,500	(2,500)
Total Plant and Equipment	965,000	965,000	446,229	518,771

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

9. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Administration Front Office Upgrade GEN	75,000	75,000	-	75,000
Administration Server Upgrade GEN	21,400	21,400	-	21,400
Economic Services				
Privacy Bureau Meeting Pods - Centrelink and General Meetings	40,000	-	23,548	(23,548)
Furniture Replacement	20,000	20,001	-	20,001
Total Furniture and Equipment	156,400	116,401	23,548	92,853

(d) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
State Initiative Program 24/25 - Carnarvon/Mullewa	-	-	1,673	(1,673)
33 River Crossing Floodway Reconstruction	180,000	108,000	-	108,000
Indigenous Access Road/R2R - Landor Mt Augustus Road - 3 X Culve	718,801	431,280	-	431,280
State Initiative Program 25/26 - Carnarvon Mullewa	4,770,000	4,770,000	4,030,120	739,880
Signage 25/26 - Stock	75,000	50,000	93,642	(43,642)
Grids 25/26 - Stock	60,000	40,000	74,684	(34,684)
Indigenous Access Rd/Sip Funded Landor Realignment Inclusive Rerr	9,300,000	5,580,000	2,014,664	3,565,336
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	908,732	605,580	538,065	67,515
Rrg Carnarvon Mullewa Slk 122 To 148 - Resheeting - 25/26	908,732	908,736	1,001,624	(92,888)
R2R - Landor Meekatharra Road Slk 48 To 62 - Resheeting Various 2:	634,958	-	-	-
R2R - Carnarvon Mullewa Reseal - 25/26	650,000	-	622,864	(622,864)
2 X Bore Findings	80,000	-	54,984	(54,984)
Total Infrastructure - Roads	18,286,223	12,493,596	8,432,320	4,061,276

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

9. CAPITAL ACQUISITIONS (Continued)

(e) Infrastructure - Other

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Community Amenities				
Fence - New Rubbish Tip Reserve	150,000	-	-	-
Rehabilitate Old Rubbish Tip Reserve	20,000	-	2,963	(2,963)
Reverse Osmosis Plant	50,000	50,000	73,447	(23,447)
Recreation and Culture				
Upgrade River Pumps and Infrastructure	60,000	36,000	-	36,000
Museum Upgrade	30,000	30,000	-	30,000
Total Infrastructure - Other	310,000	116,000	76,410	39,590
Total Capital Expenditure	21,066,974	14,440,350	9,337,991	5,102,359

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
GRV Town	82,480	0.125000	14	10,310	16,160	-	-	16,160
UV Rural	1,650,469	0.174900	26	288,667	276,371	(71,790)	-	204,581
UV Mining	4,220,569	0.349800	159	1,476,355	1,593,917	(14,654)	(3,831)	1,575,432
GRV Transient Workforce /	900,000	0.250000	1	225,000	225,000	-	-	225,000
Total General Rates				2,000,332	2,111,448	(86,444)	(3,831)	2,021,173
Minimum Rates								
GRV Town	13,393	525	9	4,725	4,725	-	-	4,725
UV Rural	22,317	1,600	12	19,200	19,200	-	-	19,200
UV Mining	407,731	2,200	139	305,800	292,600	-	-	292,600
GRV Transient Workforce /	-	1,200	0	-	-	-	-	-
Total Minimum Rates				329,725	316,525	-	-	316,525
Total General and Minimum Rates				2,330,057	2,427,973	(86,444)	(3,831)	2,337,698
Other Rate Revenue								
Rates Write-off				(5,000)				-
Facilities Fees (Ex Gratia)				7,000				-
Instalment Charges				1,860				1,414
Total Rate Revenue				2,333,917				2,339,111

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2026

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	Opening Balance 01 Jul 25 \$	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
		YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Housing									
Loan 29 Staff Housing	98,858	-	-	(38,665)	(38,665)	60,193	60,193	(368)	(2,744)
Loan 30 Staff Housing	253,527	-	-	(22,428)	(44,978)	231,099	208,549	(929)	(4,184)
Loan 31 Staff Housing	525,100	-	-	(52,593)	(52,592)	472,507	472,508	(122)	(23,761)
Loan 32 Staff Housing	-	-	600,000	-	(56,000)	-	544,000	-	(24,000)
Economic Services									
Loan 28 Tourism Precinct	240,236	-	-	(27,480)	(55,652)	212,756	184,584	(2,237)	(12,156)
Total Repayments	1,117,721	-	600,000	(141,166)	(247,887)	976,555	1,469,834	(3,656)	(66,845)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	1,977,747	988,874	1,906,772
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	25,230	18,924	21,311
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	48,000	96,000
Other Community Grants		5,000	5,000	7,000
Income from Events Held		-	-	3,983
Recreation & Culture				
Transport				
FAGS Roads	Government of WA	749,149	374,574	689,896
MRWA Direct Grant	MRWA	489,904	489,904	489,904
Economic Services				
Contributions for Projects		85,000	85,000	5,000
Town Planning Schemes and Strategies		-	-	717
Other Property and Services				
Diesel Fuel Rebate	ATO	55,000	36,664	45,593
Total Operating Grants, Subsidies and Contributions		3,486,030	2,046,940	3,266,175

(b) Capital Grants, Subsidies and Contributions

Transport				
Roads to Recovery		1,545,344	-	-
Regional Road Group Funding		1,211,642	969,312	1,090,476
Indigenous Access Roads - Fund Income		608,415	416,732	-
State Initiative Program (Road Projects)		13,670,000	7,376,000	6,044,785
Grant Approved Shovel Ready Projects		-	-	-
Total Non-Operating Grants, Subsidies and Contributions		17,035,401	8,762,044	7,135,261
Total Grants, Subsidies and Contributions		20,521,431	10,808,984	10,401,436

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA - AGRN 1062		-	-	3,670
Grants DRFAWA - AGRN 1062		1,344,350	806,610	8,874
Total Flood Damage Reimbursements		1,344,350	806,610	12,544

APPENDIX 3

(Applicant DA Report)

**Application for Retrospective Development Approval
Light Industry Meat (Pet Food) Processing Facility
Lot 61 Riverside Drive, Gascoyne Junction
Shire of Upper Gascoyne**



Prepared for: Ken & Diane Kempton

Prepared by: Allering and Associates

NOVEMBER 2025



**Allering
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ANNEXURE 4: OPERATIONAL MANAGEMENT PLAN
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TABLE 2: LPS1 ADDITIONAL REQUIREMENTS
TABLE 3: CLAUSE 67(2) MATTERS TO BE CONSIDERED

Document ID: KEM GAS DA/DA Report: Lot 61 Riverside Drive, Gascoyne Junction						
Issue		Status	Prepared by:		Approved by:	
			Name	Initials	Name	Initials
1	09/10/2025	DRAFT	John Williamson	JW	A Butterworth	AB
2	13/11/2025	FINAL	John Williamson	JW	A Butterworth	AB
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1.0 INTRODUCTION

This application for development approval is prepared on behalf of Ken and Diane Kempton (**Client**) in relation to the property at Lot 61 Riverside Drive, Gascoyne Junction (**subject site**).

The development application is for retrospective and ongoing approval for a light industry meat (pet food) processing facility on the subject site. The proposed facility will utilise existing buildings on site which have been installed fit-for-purpose for the proposed small scale pet food (meat) processing operations.

The following is enclosed in support of the application:

- Development Application Form as **Annexure 1**;
- Certificate of Title as **Annexure 2**;
- Development Plans as **Annexure 3**;
- Operational Management Plan as **Annexure 4**;

The proposal has been considered against the applicable provisions of the local planning framework and is consistent with the objectives and relevant standards and requirements of the applicable planning framework.

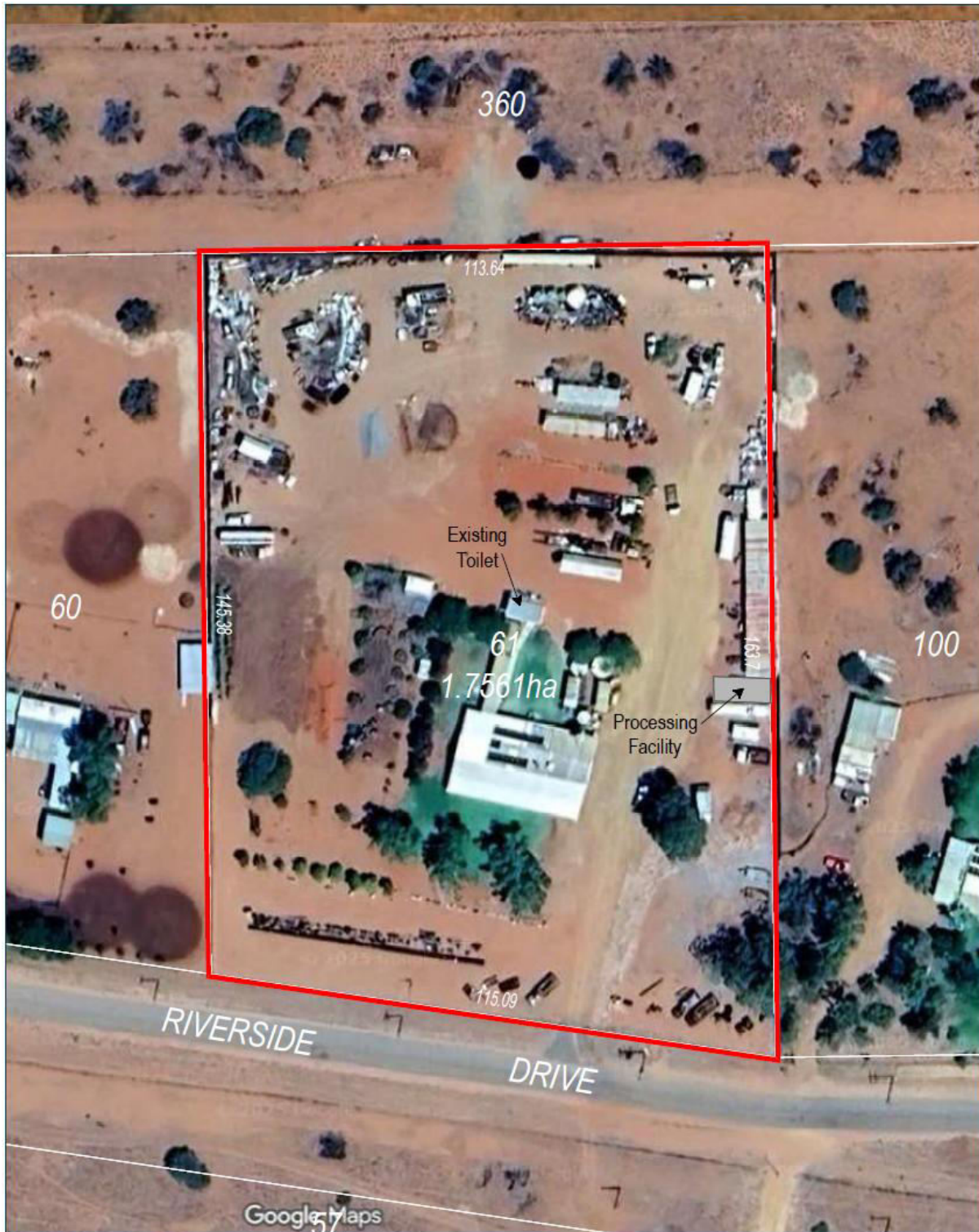
We therefore submit that the application is both capable and appropriate for approval and we respectfully seek the support of the Shire of Upper Gascoyne (the **Shire**) in considering this proposal.

2.0 BACKGROUND

The subject site forms one a of sequence of relatively isolated rural properties on the northern side of Riverside Drive. Each of those properties would appear to contain a residence and several sheds and other structures typical of a rural locality (refer to **Figure 1**).

The existing residence on the subject site is occupied by our client, along with the facility subject of this application comprising an ancillary processing room which is approximately 48m² in area, and an associated refrigerated storage room which is approximately 26m² in area.

We understand the existing buildings have been in situ on the subject site for several years. The purpose of this application is to is to seek formal development approval for the operations which will enable supply of a valuable pet food product to the local community.






<p>AERIAL PHOTO</p> <p>LOT 61 RIVERSIDE DRIVE GASCOYNE JUNCTION SHIRE OF UPPER GASCOYNE</p>	<p>0 10 20 30 40m</p> <p>SCALE: 1:1000 ORIGINAL PLAN SIZE: A4</p> <p>JOB CODE: KEM GAS DA</p> <p>DATE: 18.11.2025</p> 	<p>LEGEND:</p> <p>SUBJECT LAND - </p>	 <p>Town Planners, Advocates and Subdivision Designers</p> <p>125 Hamersley Road, Subiaco WA 6008 T: (08) 9382 3000 E: reception@allerdingassoc.com W: allerdingassoc.com</p>
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Figure 1: Aerial Photo

3.0 SITE DETAILS

3.1 Subject Site

The particulars of the subject site are described in **Table 1**.

Table 1: Site Details

Lot Number	House Number	Deposited Plan	Volume	Folio
61	N/A	185100	2141	496

A copy of the Certificate of Title is included in **Annexure 2**.

As demonstrated on the Site Plan at **Figure 2**, the subject site has a total area of 17,561m² (1.76 hectares) and has a frontage to Riverside Drive.

The subject site has a flat topography throughout.

3.2 Location and Context

The subject site is located 1.2km north of the Gascoyne Junction Town Centre, within the Shire of Upper Gascoyne.

The subject site is bound by Riverside Drive to the south, from which it receives vehicle access.

As outlined, the subject site adjoins similar rural properties to the east and west, each containing a residence. To the north of the lot is Crown Land, and directly south is also Crown Land lots which traverse the Gascoyne River. As noted, the subject site forms one of a sequence of relatively isolated rural properties on the northern side of Riverside Drive.

The subject site and the surrounding properties generally contain sandy gravel type surfaces with small areas of lawn adjacent to the respective residences. Apart from this, sparse vegetation and unmanaged grassland is prevalent throughout the locality.

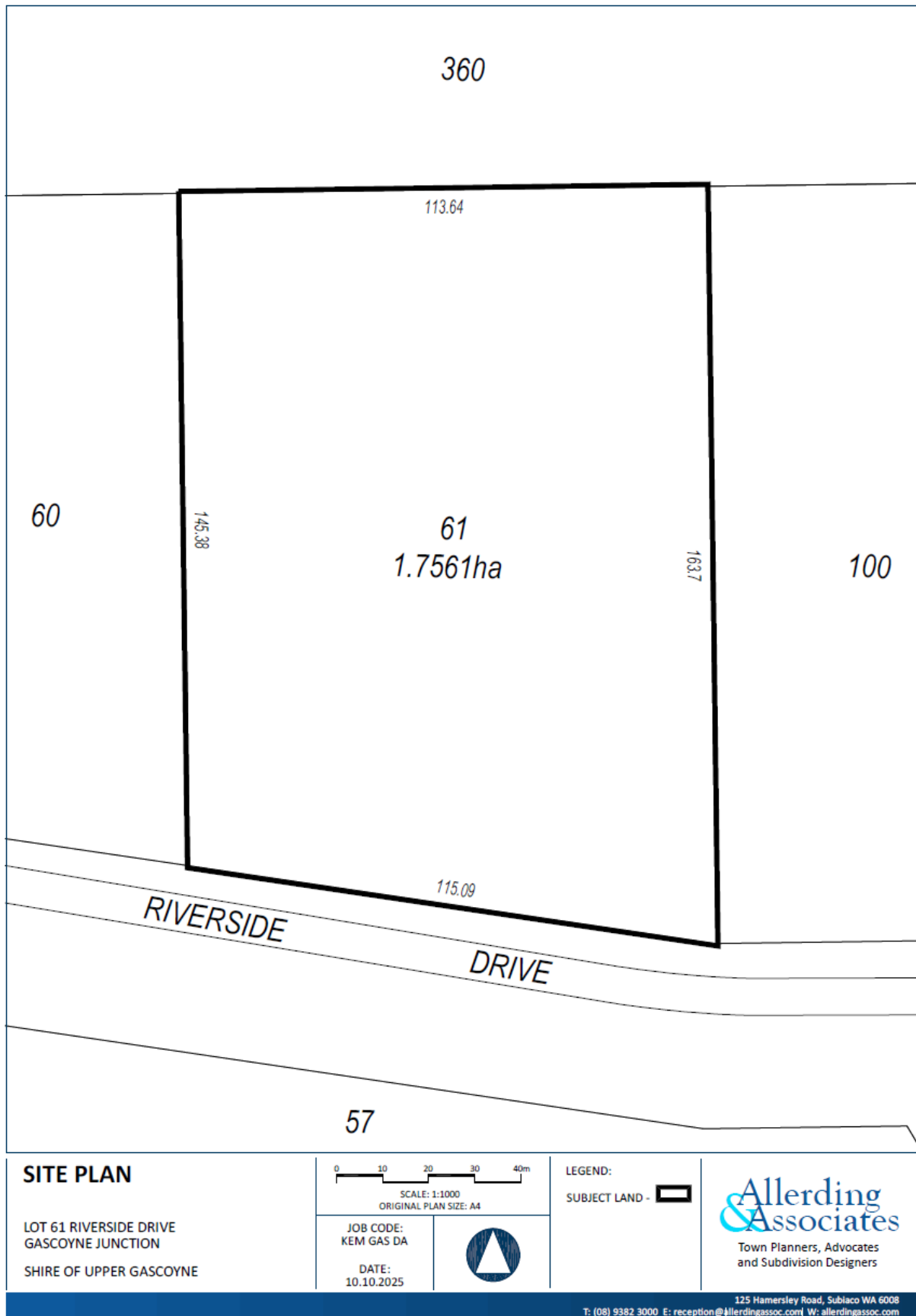
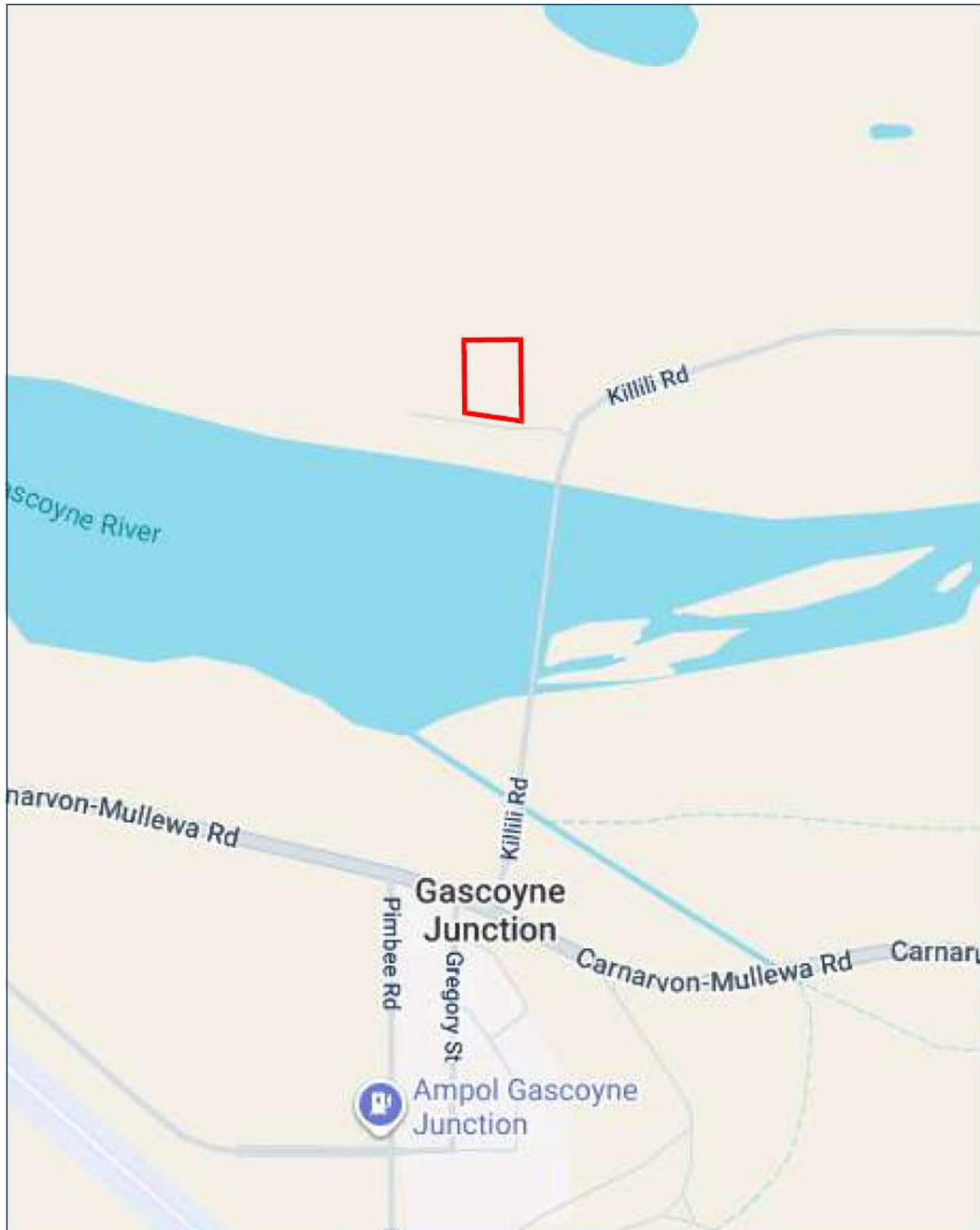
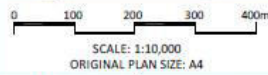


Figure 2: Site Plan


LOCATION PLAN

LOT 61 RIVERSIDE DRIVE
GASCOYNE JUNCTION
SHIRE OF UPPER GASCOYNE



JOB CODE:
KEM GAS DA
DATE:
10.10.2025


LEGEND:

SUBJECT LAND - 

**Allerding
& Associates**
Town Planners, Advocates
and Subdivision Designers

125 Hamerley Road, Subiaco WA 6008
T: (08) 9382 3000 E: reception@allerdingassoc.com W: allerdingassoc.com

Figure 3: Location Plan

4.0 PROPOSED DEVELOPMENT

The application seeks retrospective and ongoing approval for a light industry meat (pet food) processing facility on the subject site.

The facility comprises the following components:

- A processing room of approximately 48m² which contains a processing bench, sink, bandsaw and mincer;
- A cool room (refrigerated storage) of approximately 26m² which consists of a coolroom of 8.5m x 2.2m where carcasses are stored and a freezer of 3.5m x 2.2m where processed meat is stored; and
- A 4.6m wide carport structure adjoining the processing room and cool room.

A full site plan is included with the proposed Development Plan Set at **Annexure 3**. A copy of the facility layout plan is also included at **Figure 4**.

4.1 Facility Operations

The facility will be utilised for the processing of meat for the purpose of producing pet food. Only cleaned carcasses will be transported to the facility for storage in the cool room, prior to being processed. All processing will occur within the processing room with the equipment on site. Once processed, the meat will be stored in plastic lined bags and immediately frozen.

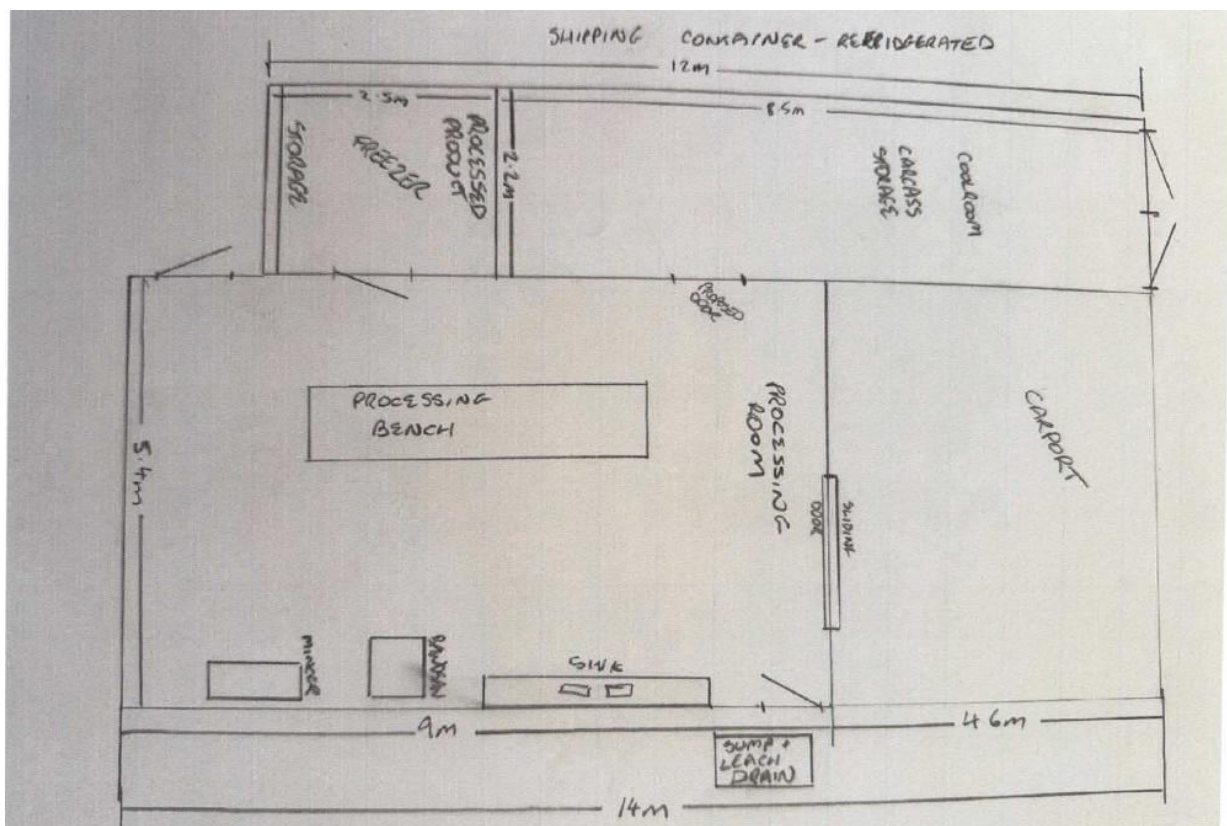


Figure 4: Facility Layout Plan

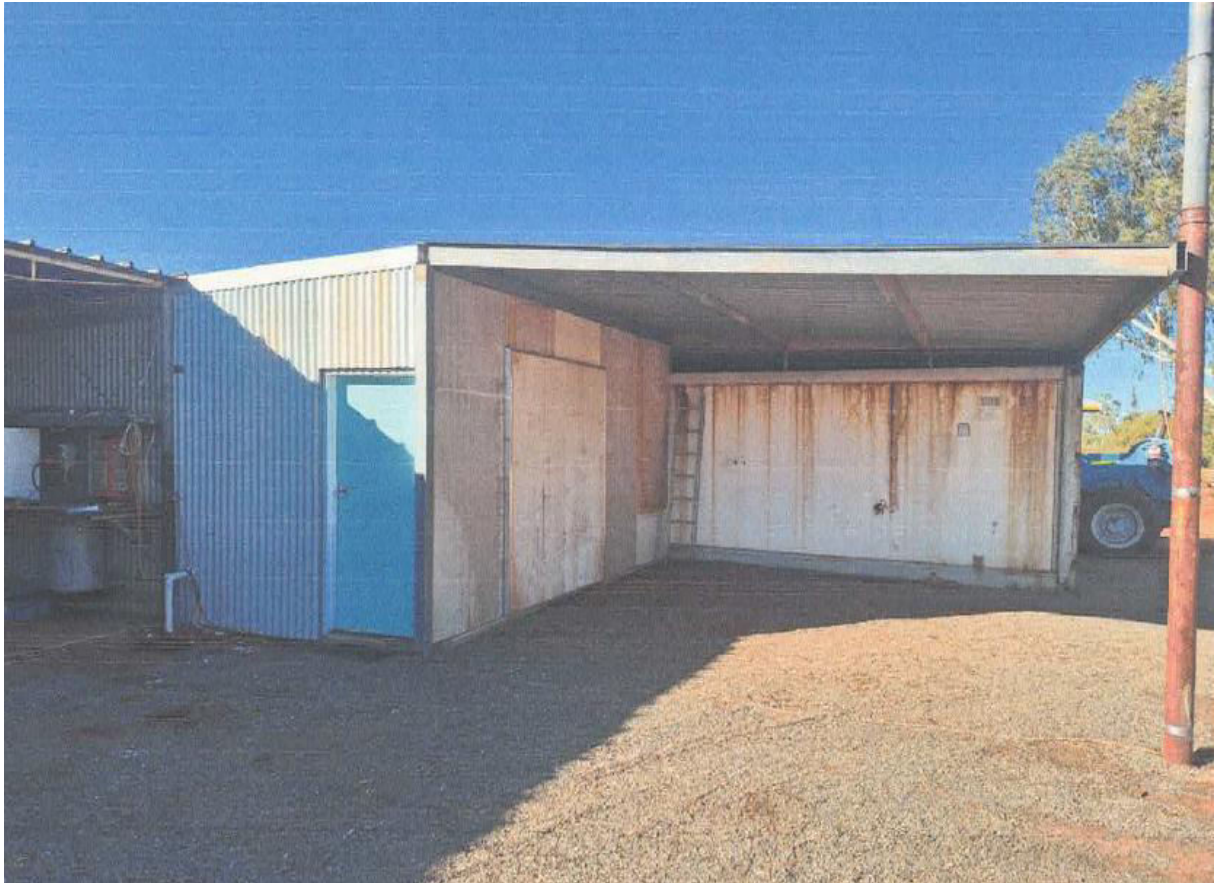


Figure 5: External View of Facility showing the carport and the processing room on the left and the coolroom in the background



Figure 6: Internal View of Processing Room



Figure 7: Internal View of Coolroom



Figure 8: Internal View of Freezer

The business process can be described in summary as:

- Animals are sourced off-site and cleaned/prepared for processing prior to being transported to the facility. The quantity of meat supplied to the facility will vary throughout the year; the facility will not operate year-round with the peak season anticipated between June and August.
- Cleaned animal carcasses are transported to the facility via a utility vehicle or refrigerated vehicle. Once the vehicle arrives at the property with the carcass, the carcass is transported and stored in the refrigerated cool room.
- As required, individual carcasses are taken from the refrigerated storage to be processed. Processing will typically involve skinning, deboning and segmenting.
- Once the animal meat has been processed, it will be stored in plastic lined bags and immediately frozen.
- Frozen product is transported from the site in rigid refrigerated trucks for wholesale. Rate of delivery is dependent on demand.

In terms of operational function, we advise:

- In peak times, the facility will operate regular day-time hours generally from 7am-4pm.
- For standard operations two family members who reside at the house on the subject site will undertake sourcing of the product and on-site processing. However, during peak times, an additional two (2) staff may be required depending on ultimate demand.
- At peak processing it is anticipated that up to 1 tonne of pet food meat will be processed on a weekly basis.
- A light utility vehicle and/or a medium refrigerated rigid vehicle/rigid truck will be used for transporting the animal carcasses from their source to this facility. The carcasses of larger animals, such as camels, are transported via a chiller truck with the carcass being placed over rails with the chiller truck and the rails and carcasses are transported by the fully enclosed refrigeration vehicle. Once the carcasses are secured within the chiller truck the carcasses are transported to the processing facility.
- Kangaroos and other smaller animals are transported via a utility with carcasses secured over rails in the tray of the utility vehicle.
- Separate vehicles are used for the transporting of carcasses than those used for delivery of the pet food meat product.
- As noted, delivery of processed pet food meat will occur by rigid refrigerated trucks for wholesale. A total of two (2) light vehicles and two (2) medium rigid trucks will be used to service operations.

A detailed overview of business activities is included at **Annexure 4**.

4.2 Vehicle Access

A single vehicle access exists from Riverside Drive to the south of the subject site which will adequately service the processing facility.

There is sufficient space on site for all vehicles to enter and egress the site in forward gear.

As all product will be delivered off site, no customer vehicles will attend the property.

4.3 Traffic

We include with this application an Operational Management Plan (**OMP**) for the facility which includes comment on anticipated traffic and its management.

As outlined, a total of 4 vehicles will be required to support the proposed facility operations at peak output.

In terms of daily vehicle movements when the facility is operating, we advise the following:

- One (1) passenger vehicle movement typically occurs per day, unless additional staff are required, could result in up to three (3) passenger vehicles on site.
- One (1) Commercial vehicle movement typically occurs per day (flat rigid bed or refrigerated transport etc).

A copy of the OMP is contained in **Annexure 4** to this report.

4.4 Acoustic Considerations and Noise Management

The proposed processing facility is located adjacent the eastern side lot boundary, and set back 72m from the front lot boundary to Riverside Drive.

Per the OMP attached at **Annexure 4**, we advise in relation to noise management for the pet processing business:

- No live animals will be brought on site; only cleaned carcasses will be transported to the site.
- When processing operations are being undertaken, the door will be closed at all times. All processing will occur within the processing area.
- Operation of the facility is seasonal; thus, the facility will be completely inactive for extended period each year. When operational, hours are generally limited to 7:00am-4:00pm to avoid any noise impacts on adjacent properties.
- Traffic to and from the facility is minimal.

The application is therefore considered appropriate with noise management processes in place.

4.5 Odour Management

The proposed processing facility is located adjacent the eastern side lot boundary, and set back 72m from the front lot boundary to Riverside Drive.

Per the OMP attached at **Annexure 4**, we advise in relation to odour management for the pet processing business:

- Only cleaned carcasses will be transported to the site in an enclosed refrigerated vehicle or transported over secured rails in a utility vehicle.
- Once the carcasses arrive at the property they will be transported immediately to the coolroom.
- The doors to the processing area will be closed at all times during processing.
- Waste water is directed to the existing tank and leach drain system. It is noted that the Shire is likely to require upgrading of the effluent disposal system to include a grease trap. It is intended to lodge an application for the upgraded system once development approval is obtained.
- Pet food meat, once packaged will remain in the freezer and then transported immediately before delivery to a refrigerated transport vehicle for sale off site.

The application is therefore considered appropriate with odour management processes in place.

4.6 Waste Management

The site currently operates with a sump and a leach drain which connects to a sink in the processing room. Waste Management will be undertaken as set out in the OMP at **Annexure 4**. It is noted that an application must be lodged with the Shire seeking approval to construct and install an apparatus for onsite wastewater disposal.

An approved effluent disposal system will be implemented on site for the facility to manage the processing of waste water during operations. The effluent disposal system will comprise:

- Septic tank/s constructed to the Shire's satisfaction and in accordance with the Shire's approval to construct and install an apparatus for onsite wastewater disposal; and
- Leach drain/s constructed to the Shire's satisfaction and in accordance with the Shire's approval to construct and install an apparatus for onsite wastewater disposal; and
- A grease trap that is connected to the waste water system.

Waste, other than waste water, that is collected as part of the processing operations will be stored in the freezer in sealed containers and transported from the facility and disposed of at a suitable waste facility.

The facility will have a full wash down and sterilisation after each shift of processing meats, with the floors cleaned and the waste water discharged to the grease trap and waste water/effluent disposal system. The processing room has access to hot water, with a system capable of supplying water at the required temperature of 82 degrees.

4.7 Servicing

The subject site is connected to existing power and telecommunications which will be utilised for the pet meat processing facility.

Water is supplied to the site via a licenced bore which pumps water to the property directly from the river to the north.

An existing toilet is located on the subject site to the north of the existing residence (refer to **Figure 1**). The water supply from the licenced bore provides the piped water for the toilet.

A new hot water system for the processing facility has recently been installed that enables supply of water at 82 degrees for the sterilising of processing equipment.

5.0 CONSIDERATION UNDER THE STATE PLANNING FRAMEWORK

5.1 State Planning Policy 2.5 – Rural Planning

State Planning Policy 2.5 (**SPP 2.5**) applies to development in following instances:

- (a) land zoned for rural or agricultural purposes in a region or local planning scheme;*
- (b) land identified or proposed for rural living in an endorsed scheme or strategy;*
- (c) rural land uses on rural zoned land;*
- (d) rural land uses on land that is not zoned for rural purposes; and*
- (e) land that may be impacted by rural land uses.*

The development application for retrospective and ongoing approval relates to land zoned ‘Rural Enterprise’ pursuant to the Shire’s Local Planning Scheme No. 1 (**LPS1**). Therefore, the proposal is considered against the objectives of SPP 2.5 insofar as they are applicable.

Those objectives are to:

- (a) support existing, expanded and future primary production through the protection of rural land, particularly priority agricultural land and land required for animal premises and/or the production of food;*

(b) provide investment security for existing, expanded and future primary production and promote economic growth and regional development on rural land for rural land uses;

(c) outside of the Perth and Peel planning regions, secure significant basic raw material resources and provide for their extraction;

(d) provide a planning framework that comprehensively considers rural land and land uses, and facilitates consistent and timely decision-making;

(e) avoid and minimise land use conflicts;

(f) promote sustainable settlement in, and adjacent to, existing urban areas; and

(g) protect and sustainably manage environmental, landscape and water resource assets.

The application is in accordance with the envisaged usage of the subject site under LPS1, which encourages home based businesses where residents live and work on the same property. Use of the property, in addition to being a place of residence, for pet food production promotes economic growth in the local community, in a suitable location nearby the Gascoyne Junction Town Centre.

Management of the proposed facility will be undertaken in accordance with the Operational Management Plan (refer **Annexure 4**) to ensure that no land use conflicts occur in relation to adjacent residential properties.

The development is consistent with SPP 2.5.

5.2 State Planning Policy 3.7 – Bushfire

State Planning Policy 3.7 (**SPP 3.7**) provides the foundation for land use planning decisions in designated bushfire prone areas. Areas within Western Australia have been designated as bushfire prone by the Fire and Emergency Services (**FES**) Commissioner, and the Map of Bushfire Prone Areas which identifies the parts of the State that are designated as bushfire prone.

Clause 4 of SPP 3.7 provides as follows with respect to the application of the Policy:

Where the planning proposal or development is within an area designated as bushfire prone on the Map of Bush Fire Prone Areas, and:

- results in the intensification of development (or land use); or*
- results in an increase of visitors, residents or employees; or*
- adversely impacts or increases the bushfire risk to the subject or surrounding site(s),*

then the following trigger the application of the policy:

...

- *a development application where the development site(s) has a BAL rating above BAL-LOW, where the application is for the:*
 - *construction of a habitable building (single house or ancillary dwelling) on a lot more than 1, 100 m², which is not connected to reticulated water; and/ or*
 - *construction and/or use of a habitable building (other than a single house or ancillary dwelling), for a vulnerable land use.*

The pet food (meat) processing facility and associated cool room and freezer is within a generally cleared area on site. No new habitable buildings are proposed for a vulnerable land use as part of the development. Therefore, the proposal does not trigger application of SPP 3.7.

5.3 State Planning Policy 4.1 – Industrial Interface

State Planning Policy 4.1 (**SPP 4.1**) seeks to prevent land use conflict between industrial and sensitive land uses. It also contemplates the balance between locational constraints, investments, and the future benefits and costs to local communities.

The objectives of SPP 4.1 are to:

- a) *Ensure the impacts of industrial land uses are considered at all stages of the planning process.*
- b) *Adequately separate industrial land uses and any resulting off-site impacts and/or safety risks from incompatible land uses to:*
 - *protect industrial areas to improve long-term operational certainty.*
 - *avoid, mitigate or manage potential impacts on the health and amenity of people and the environment.*
 - *promote co-location of like uses to minimise the impact area.*
- c) *Plan the land use transition between industrial land uses/infrastructure facilities and sensitive land uses by providing compatible zones, reserves and land uses.*

In respect of the above objectives, we submit:

- An 'Industry – Light' land use is encouraged within the Rural Enterprise zone under the Shire's LPS1. Light industry uses are, by definition, an industry land use where amenity impacts can be managed. To this end, an OMP is prepared for the facility and is included as **Annexure 4** to this application. The OMP will ensure all facility operations will be undertaken in a manner that protects the amenity of adjacent properties and the locality at all times.
- All processing activities will occur within the processing facility, with the doors securely closed during all processing activities.

The proposal is therefore consistent with the objectives of SPP 4.1.

5.4 EPA Guidance Statement – Separation Distances between Industrial and Sensitive Land Uses

The EPA's Guidance on Separation Distances between Industrial and Sensitive Land Uses outlines the use of buffers between industrial and sensitive land uses to avoid conflicts between uses that are incompatible.

The Guidance recommends a generic buffer distance of 500m between a food (meat) processing use, and a sensitive land use in typical circumstances. However, this proposal is very small scale and for pet food only and as such the recommended buffer distance is considered more appropriate for a commercial scale operation.

Noting the buffer distances are generic, it is relevant to consider within the Guidance:

It is generally expected that, through appropriate site layout, design of facilities, and the implementation of engineering and process controls, emissions from an individual industrial land use can be prevented from causing an adverse environmental impact beyond the boundaries of the particular site...

...

The area that may be adversely affected by industrial emissions will depend on site- and process-specific factors such as the scale of the operation, plant processes and emission controls, storage of raw material and waste, local wind patterns and topography.

Noting the above, despite the setback proposed to the nearest sensitive land use being less than the guidance recommends, in support of the application, we advise that:

- The proposed facility is of a relatively minor scale, both in terms of building size and operational output. As documented, generally operation of the facility will be managed exclusively by the two persons residing on the property.
- Operation of the facility is seasonal; thus, the facility will be completely inactive for a period each year. When operational, hours are generally limited to 7:00am-4:00pm.
- Traffic to and from the facility is minimal and the road network is capable of accommodating this traffic.
- The processing and storage will occur entirely indoors, and all doors will be securely closed at all times whilst processing is occurring. All operations will be managed in accordance with an OMP (refer **Annexure 4**).
- Carcasses will be transported to the subject site via an enclosed refrigerated truck, for larger animals, or in a utility vehicle for smaller animals and upon arrival to the site will be immediately transferred to the coolroom.
- Processed items transferred from the facility will all be securely packaged in lined bags to avoid any odour or spill, noting that items transported from the facility will all be frozen.

Notwithstanding the above factors and management processes, the Shire's local planning framework encourages light industry type land uses within the Rural Enterprise zone. Therefore, given the Rural Enterprise zone accommodates dwellings and industrial operation and generic setback distances can not be achieved, small scale operations with suitable on-site management are considered to satisfy the intent of this guideline.

6.0 CONSIDERATION UNDER THE LOCAL PLANNING FRAMEWORK

6.1 Shire of Upper Gascoyne Local Planning Scheme No. 1 (LPS1)

The subject site is zoned 'Rural Enterprise' pursuant to the Shire of Upper Gascoyne Local Planning Scheme No. 1 (**LPS1**).

The objectives of the Rural Enterprise zone under LPS1 are to:

Provide for a range of lots in a rural environment where people live and can also work on the same property.

Provide for a range of light industrial, cottage and rural industries and home business land uses that are of a scale compatible with maintaining the amenity of a rural environment.

Provide for lot sizes in the range of 1 ha to 4 ha.

Protect residential amenity and the operation of enterprise through careful lot layout and high quality building design.

Affirmed during pre-lodgement discussions with the Shire, the proposal land use is considered 'Industry – Light' under LPS1. For reference, 'Industry – Light' is defined in LPS1 as:

premises used for an industry where impacts on the amenity of the area in which the premises is located can be mitigated, avoided or managed.

The application, proposing a light industry offering for the purpose of pet food processing enables the client to live and work on the property and provide a valuable service to the local community.

As outlined, management of the proposed facility will be undertaken in accordance with the Operational Management Plan (refer **Annexure 4**) to ensure that no land use conflicts occur in relation to the dwellings on the adjacent properties.

The proposal is consistent with the objectives for the Rural Enterprise zone.

6.1.1 LPS1 Clause 31 – Table 4 Additional Requirements

Clause 31 – Table 4 of LPS1 provides additional requirements that apply to land in the Scheme Area. We address the requirements relating to the Rural Enterprise zone in **Table 2**.

Table 2: LPS1 Additional Requirements

Additional Requirement	Comment
<p><i>(a) All development</i></p> <p><i>(i) Maximum building heights of two (2) storeys plus a loft, or as approved by the local government.</i></p>	<p>The proposal relates to a single storey structure on the subject site.</p> <p>The proposal is consistent with this development requirement.</p>
<p><i>(ii) A minimum front setback of 20 metres, or as approved by the local government.</i></p>	<p>The pet food processing building is set back 72m from the front lot boundary to Riverside Drive.</p> <p>The proposal is consistent with this development requirement.</p>
<p><i>(c) Non-residential Development Requirements</i></p> <p><i>(i) No business and industrial activities shall be developed unless a single dwelling exists on the lot or a dwelling is to be constructed within the first stage of a development proposal.</i></p>	<p>An existing dwelling is located on the subject site and is occupied by the pet food processing operator.</p> <p>The proposal is consistent with this development requirement.</p>
<p><i>(ii) All business and industrial activities shall preserve the amenity of the residential area including visual, noise and dust impacts.</i></p>	<p>The proposed facility is of a relatively minor scale, both in terms of building size and operational output. As documented, generally operation of the facility will be managed exclusively by the two persons residing on the property.</p> <p>Facility processing operations are seasonal and within standard daily hours, Monday to Saturday. In addition, the facility, when operation will generate minimal traffic and processing and storage will occur indoors.</p> <p>All operations will be managed in accordance with an OMP (refer Annexure 4), including visual, noise and dust impacts.</p> <p>The proposal is consistent with this development requirement.</p>
<p><i>(iii) All business and industrial activities shall operate within reasonable hours as prescribed by the local government.</i></p>	<p>When operational, the processing facility will operate generally between 7:00am to 4:00pm, Monday to Saturday.</p> <p>The proposal is consistent with this development requirement.</p>

6.1.2 Local Planning Scheme No. 1 (LPS1) – SCA 1 Gascoyne River Floodplain

The subject site is contained within the mapped Special Control Area 1 – Gascoyne River Floodplain (SCA 1), pursuant to LPS1.

The following objective applies in relation to SCA 1:

(a) To minimise the impacts of potential flooding on new development within the Gascoyne Junction Townsite.

Further, the following additional provisions apply in relation to SCA 1:

(a) Development located within the December 2010 floodplain will be assessed on its merit. Factors to be considered include:

- *Depth of flooding*
- *Velocity of flow*
- *Obstructive effects on flow*
- *Possible structural and potential flood damage;*
- *Impacts on evacuation during major floods; and*
- *The regional benefit of the proposed development.*

(b) Any development proposed within the Gascoyne River Floodplain is to be referred to the Department of Water and Environmental Regulation for comment prior to being commenced.

The development application involves a processing room of approximately 48m², along with a cool room (refrigerated storage) of approximately 26m². The development component of the proposal is considered minor structurally and of durable material, installed at grade, and therefore are not considered to be at risk of any significant damage in the event of a flood. In form and scale, the development is not dissimilar to a shed or outbuilding on a site as ancillary to the existing dwelling.

The buildings will not create an impact upon flooding and will be evacuated in the event of a flood and therefore will not create any adverse impact if the subject site is flooded. The buildings will not have an obstructive effect on flow and in the event of flood damage, will be repaired or replaced.

The pet processing facility would not operate in the event that the floodwater of Gascoyne River encroached up to the building.

It is considered that approval of the application would not be contrary to the provisions and objective of SCA1.

We understand, per additional provision (b), that the application may be referred to the Department of Water and Environmental Regulation for comment.

6.2 Shire of Upper Gascoyne Local Planning Strategy

The Shire’s Local Planning Strategy (LPS) was endorsed by the Western Australian Planning Commission (WAPC) on 28 February 2018.

In its function to inform the Local Planning Scheme, the LPS recommended:

that the local planning scheme provide flexibility to enable the Shire to consider applications that will support the development and growth of the Shire.

The LPS in this regard sought to establish in the statutory framework opportunity for local businesses such as is proposed. The flexibility to live and work on the same property and provide a valuable product to the local community stimulates economic development and prosperity.

The objectives under the LPS pertaining to ‘Economy and Employment’ and ‘Land Uses’ are stated as follows respectively:

To facilitate economic growth and diversity to generate employment opportunities in the Shire.

...

To designate land for appropriate land uses throughout the Shire to facilitate growth and protect major economic industries.

One of the core objectives identified throughout the LPS is a desire for promotion of economic growth through diversity of land use opportunities.

This proposal for a small scale pet food processing facility represents a practical live/work arrangement on a suitable property to promote economic growth within the Shire.

The proposal is therefore consistent with the Shire’s LPS.

6.3 Planning and Development (Local Planning Schemes) Regulations 2015

The *Planning and Development (Local Planning Schemes) Regulations 2015 (the Regulations)* have introduced a set of Deemed Provisions within Schedule 2 that automatically form part of LPS4 (**Deemed Provisions**).

Clause 67(2) of Schedule 2 deals with matters to be considered by Local Government and include the following key provisions relevant to this Application as detailed in **Table 3** below:

Table 3: Clause 67(2) Matters to be Considered

Matters to be considered	Comment
a) <i>the aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area;</i>	The proposal is consistent with the aims and provisions of the Shire’s LPS1 in providing a live/work arrangement on site to promote economic growth within the local community.

Matters to be considered	Comment
b) <i>the requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the Planning and Development (Local Planning Schemes) Regulations 2015 or any other proposed planning instrument that the local government is seriously considering adopting or approving;</i>	To our knowledge, no amendment to the existing scheme is currently proposed.
c) <i>any approved State planning policy;</i>	The proposal addresses the requirements of SPP 2.5, SPP 3.7 and SPP 4.1, as outlined in this report.
d) <i>any environmental protection policy approved under the Environmental Protection Act 1986 section 31(d)</i>	Not applicable to the proposal.
e) <i>any policy of the Commission</i>	Not applicable to this proposal.
f) <i>any policy of the State;</i>	Not applicable to this proposal.
fa) <i>any local planning strategy for this Scheme endorsed by the Commission;</i>	The proposal is consistent with the Shire's LPS which seeks a diversity of land uses, promoted through flexibility within LPS1, to deliver economic growth.
g) <i>any local planning policy for the Scheme area</i>	Not applicable to this proposal.
h) <i>any structure plan, activity centre plan or local development plan that relates to the development;</i>	Not applicable to this proposal.
i) <i>any report of the review of the local planning scheme that has been published under the Planning and Development (Local Planning Schemes) Regulations 2015;</i>	Not applicable to this proposal.
j) <i>in the case of land reserved under this Scheme, the objectives for the reserve and the additional and permitted uses identified in this Scheme for the reserve;</i>	Not applicable to this proposal.
k) <i>the built heritage conservation of any place that is of cultural significance</i>	Not applicable to this proposal.

Matters to be considered	Comment
<p><i>l) the effect of the proposal on the cultural heritage significance of the area in which the development is located;</i></p>	<p>Not applicable to this proposal.</p>
<p><i>m) the compatibility of the development with its setting, including –</i></p> <p><i>i. the compatibility of the development with the desired future character of its setting; and</i></p> <p><i>ii. the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development;</i></p>	<p>The retrospective development is a minor structure comprising a processing room of approximately 48m², along with a cool room (refrigerated storage) of approximately 26m². In form and scale, the development is not dissimilar to a shed or outbuilding on a site as ancillary to the existing dwelling. Therefore, the structure is consistent with the existing rural character within the locality.</p> <p>The processing and storage structure is a low profile, single level structure that is set back approximately 72m from the street boundary. The development therefore has negligible impact on adjoining land or land within the locality with respect to height, bulk, scale and appearance.</p>
<p><i>n) the amenity of the locality including the following –</i></p> <p><i>i. environmental impacts of the development;</i></p> <p><i>ii. the character of the locality;</i></p> <p><i>iii. social impacts of the development;</i></p>	<p>The proposed facility will be subject to compliance with management measures in accordance with the OMP (refer Annexure 4).</p> <p>In addition, the facility will ensure no adverse environmental impacts by:</p> <ul style="list-style-type: none"> • The processing and storage occurring entirely indoors, and the door will be locked at all times whilst processing is occurring, in order to minimise any potential noise and odour impacts. • Items being transferred to the facility in an enclosed refrigerated vehicle or transported over secured rails in a utility vehicle, noting that processed product transported from the facility will all be sealed and frozen. • When operational, processing hours are generally limited to 7:00am-4:00pm. • An effluent disposal system will be implemented on site in accordance with the Shire’s requirements to manage waste water from the operations.

Matters to be considered	Comment
	<p>The retrospective development is a minor structure, and in form and scale, the development is not dissimilar to a shed or outbuilding on a site as ancillary to the existing dwelling. Therefore, the structure is consistent with the existing character within the locality.</p> <p>The provision of a pet meat processing facility on the subject site will promote economic growth within the local community by virtue of a supplying a quality pet food product.</p>
<p><i>o) The likely effects of the development on the natural environment or water resources and any means that are proposed to protect or to mitigate impacts on the natural environment or water resource.</i></p>	<p>The proposal will not result in any adverse impacts on the natural environment or water resources.</p> <p>The development component of the retrospective proposal is considered minor structurally and of durable material, installed at grade, and therefore is not considered to be at risk of any significant damage in the event of a flood. In form and scale, the development is not dissimilar to a shed or outbuilding on a site as ancillary to the existing dwelling.</p> <p>An effluent disposal system will be implemented on site for the facility in accordance with the Shire's specification to manage waste water from the operations.</p>
<p><i>p) whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved;</i></p>	<p>It is not proposed to modify the existing landscaping over the subject site.</p>
<p><i>q) The suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, landslip, bushfire, soil erosion, land degradation or any other risk</i></p>	<p>The land is suitable to accommodate the development proposed and operations would not occur during times that the land was flooded.</p>
<p><i>r) the suitability of the land for the development taking into account the possible risk to human health or safety;</i></p>	<p>The land does not present a risk to human health or safety.</p>
<p><i>s) The adequacy of -</i></p>	<p>A single vehicle access exists from Riverside Drive to the south of the subject site which will adequately service the processing facility.</p>

Matters to be considered	Comment
<ul style="list-style-type: none"> i. <i>the proposed means of access and egress from the site; and</i> ii. <i>arrangements for the loading, unloading, manoeuvring and parking of vehicles;</i> 	<p>There is sufficient space on site for all vehicles to egress the site in forward gear.</p>
<p>t) <i>the amount of traffic likely to be generated by the development particularly in relation to the capacity of the road system in the locality and the probable effects on traffic flow and safety;</i></p>	<p>Up to four (4) vehicles are likely to access the property to support the proposed facility operations at peak output.</p> <p>Total daily vehicle movements are minimal, and therefore will not impact traffic flow or safety within Riverside Drive or the wider network.</p>
<p>u) <i>The availability and adequacy for the development of the following-</i></p> <ul style="list-style-type: none"> i. <i>public transport services;</i> ii. <i>public utility services;</i> iii. <i>storage management and collection of waste;</i> iv. <i>access for pedestrians and cyclists (including end of trip storage, toilet and shower facilities);</i> v. <i>access by older people and people with disability;</i> 	<p>Public transport will not be utilised as part of the operations.</p> <p>The subject site has existing access to public utilities.</p> <p>It is not envisaged that pedestrians or cyclists will be accessing the site as part of operations, nor older persons or those with disability.</p> <p>Waste Management will be undertaken as set out in the OMP at Annexure 4.</p> <p>An effluent disposal system will be implemented on site for the facility to manage the processing of waste water during operations. The effluent disposal system will comprise of a septic tank/s and leach drain/s with inclusion of a grease trap, constructed in accordance with an approval issued by the Shire. Waste that is collected as part of the processing operations will be frozen on site and transported from the facility and disposed of at a suitable waste facility.</p>
<p>v) <i>the potential loss of any community service or benefit resulting from the development other than potential loss that may result from economic competition between new and existing businesses;</i></p>	<p>The proposal does not result in any loss of community service or benefit. On the contrary, the land use will promote economic growth within the local community by virtue of a supplying a quality pet food product.</p>
<p>w) <i>the history of the site where the development is to be located</i></p>	<p>The proposal is for retrospective and ongoing approval of an existing meat processing facility. The facility is an ancillary activity to the existing dwelling on site.</p>

Matters to be considered	Comment
	Historically, the site has been used for rural industry and residential purposes generally.
x) <i>the impact of the development on the community as a whole notwithstanding the impact of the development on particular individuals;</i>	The proposal will positively impact the community as a whole by promoting economic growth within the local community by virtue of a supplying a quality pet food product.
y) <i>any submissions received on the application;</i>	There are no submissions received on the application at the time of preparing this report.
za) <i>the comments or submissions received from any authority consulted under clause 66;</i>	There are no submissions received on the application at the time of preparing this report.
zb) <i>any other planning consideration the local government considers appropriate;</i>	Not applicable to this proposal.

7.0 CONCLUSION

This application seeks retrospective and ongoing approval for a pet meat processing facility with associated storage on the subject site. The proposed facility will utilise existing buildings on site which have been installed fit-for-purpose for the proposed small scale pet meat processing operations.

The facility is minor in nature and will exist as an ancillary element on the site to the existing dwelling to enable a live/work arrangement for the residents.

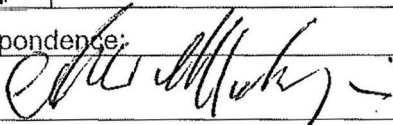
The small scale operation of a pet meat processing facility on the subject site is consistent with the envisaged land use provision within the Rural Enterprise zone under the Shire's LPS1. Informed by the Shire's LPS, the framework encourages diverse land uses that promote economic growth within the Shire.


The facility will accord to strict management measures at all times as set out in the Operational Management Plan (OMP) Included as **Annexure 4** to this report.

We respectfully request the Shire's support of this proposal.

Annexure 1

Development Application Forms

Owner details APPLICATION FOR DEVELOPMENT APPROVAL		
Name: <u>Alexander William Mackenzie as Executor for Robert John Mackenzie</u>		
ABN (if applicable):		
Address: <u>13 Agonis St.</u> <u>Looseman WA</u> Postcode: <u>6514</u>		
Phone:	Fax:	Email:
Work: <u>N/A</u>	<u>N/A</u>	<u>will.gunnis@bigpond.com</u>
Home: <u>N/A</u>		
Mobile: <u>0428531949</u>		
Contact person for correspondence:		
Signature 1:		Date: <u>5/8/2025</u>
Owners Name:	<u>AW Mackenzie for RJ Mackenzie</u>	
Signature 2:	Date:	
Owners Name:		
The information and plans provided with this application may be made available by the local government for public viewing in connection with the application. <input type="checkbox"/> Yes <input type="checkbox"/> No		
<i>The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).</i>		

Applicant details (if different from owner)		
Name: <u>Allerding and Associates</u>		
Address: <u>125 Hamersley Road, Subiaco WA 6008</u>		
Phone:	Fax:	Email:
Work: <u>0417 916 649</u>		<u>amanda@allerdingassoc.com</u>
Home:		
Mobile:		
Contact person for correspondence: <u>Amanda Butterworth</u>		
The information and plans provided with this application may be made available by the local government for public viewing in connection with the application. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Signature:		Date: <u>6 November 2025</u>

Property details		
Lot No: 61	House/Street No:	Location No:
Diagram or Plan No: 185100	Certificate of Title Vol. No: 2141	Folio: 496
Title encumbrances (e.g. easements, restrictive covenants): MORTGAGE TO CBA		
Street name: RIVERSIDE DRIVE		Suburb: GASCOYNE JUNCTION
Nearest street intersection: KILLILI ROAD		
Proposed development		
Nature of development: <input type="checkbox"/> Works <input type="checkbox"/> Use <input type="checkbox"/> Works and use		
Is an exemption from development claimed for part of the development? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use		
Description of proposed works and/or land use: PROPOSED MEAT FACILITY		
Description of exemption claimed (if relevant):		
Nature of any existing buildings and/or land use: MEAT PROCESSING FACILITY		
Approximate cost of proposed development:		
Estimated time of completion:		
<i>OFFICE USE ONLY</i>		
Acceptance Officer's initials:	Date received:	
Local government reference No:		

Annexure 2 Certificate of Title

WESTERN



AUSTRALIA

TITLE NUMBER

Volume Folio

2141 496

RECORD OF CERTIFICATE OF TITLE
UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES



LAND DESCRIPTION:

LOT 61 ON DEPOSITED PLAN 185100

REGISTERED PROPRIETOR:
(FIRST SCHEDULE)

ALEXANDER WILLIAM MACKENZIE OF 13 AGONIS STREET LEEMAN WA 6514
AS EXECUTOR OF THE WILL OF ROBERT JOHN MACKENZIE WHO DIED ON
14/06/2018

(TA O318804) REGISTERED 8/1/2020

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:
(SECOND SCHEDULE)

1. L065990 MORTGAGE TO COMMONWEALTH BANK OF AUSTRALIA REGISTERED 7/9/2009.

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.
Lot as described in the land description may be a lot or location.

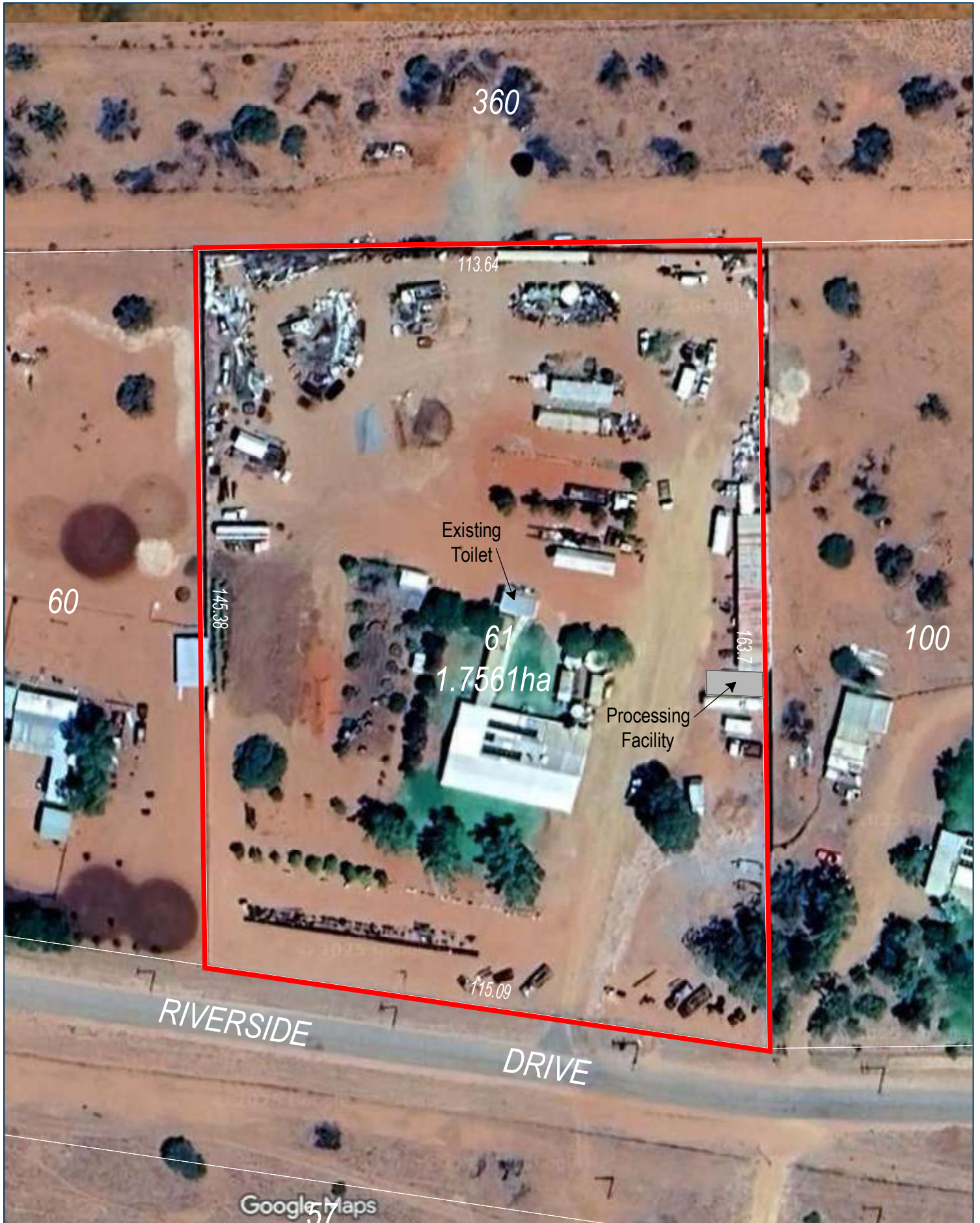
-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

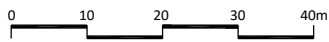
SKETCH OF LAND: 2141-496 (61/DP185100)
PREVIOUS TITLE: 2059-826
PROPERTY STREET ADDRESS: LOT 61 RIVERSIDE DR, GASCOYNE JUNCTION.
LOCAL GOVERNMENT AUTHORITY: SHIRE OF UPPER GASCOYNE

Annexure 3 Development Plans



AERIAL PHOTO

LOT 61 RIVERSIDE DRIVE
GASCOYNE JUNCTION
SHIRE OF UPPER GASCOYNE



SCALE: 1:1000
ORIGINAL PLAN SIZE: A4

JOB CODE:
KEM GAS DA

DATE:
18.11.2025

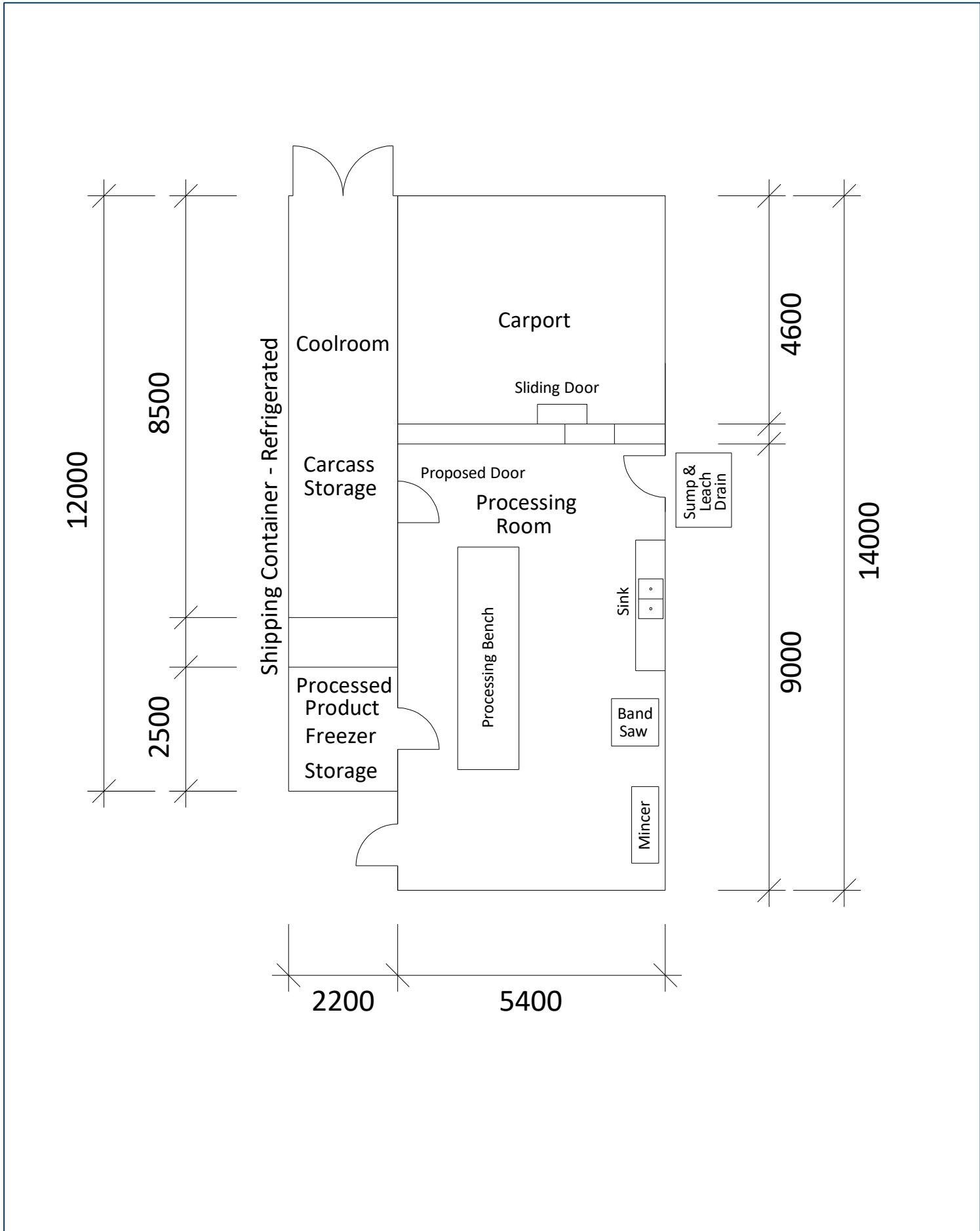


LEGEND:

SUBJECT LAND - 

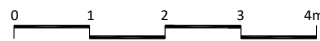
**Allerding
& Associates**

Town Planners, Advocates
and Subdivision Designers



FLOOR PLAN

LOT 61 RIVERSIDE DRIVE
 GASCOYNE JUNCTION
 SHIRE OF UPPER GASCOYNE



SCALE: 1:100
 ORIGINAL PLAN SIZE: A4

JOB CODE:
 KEM GAS DA

DATE:
 10.10.2025



Town Planners, Advocates
 and Subdivision Designers

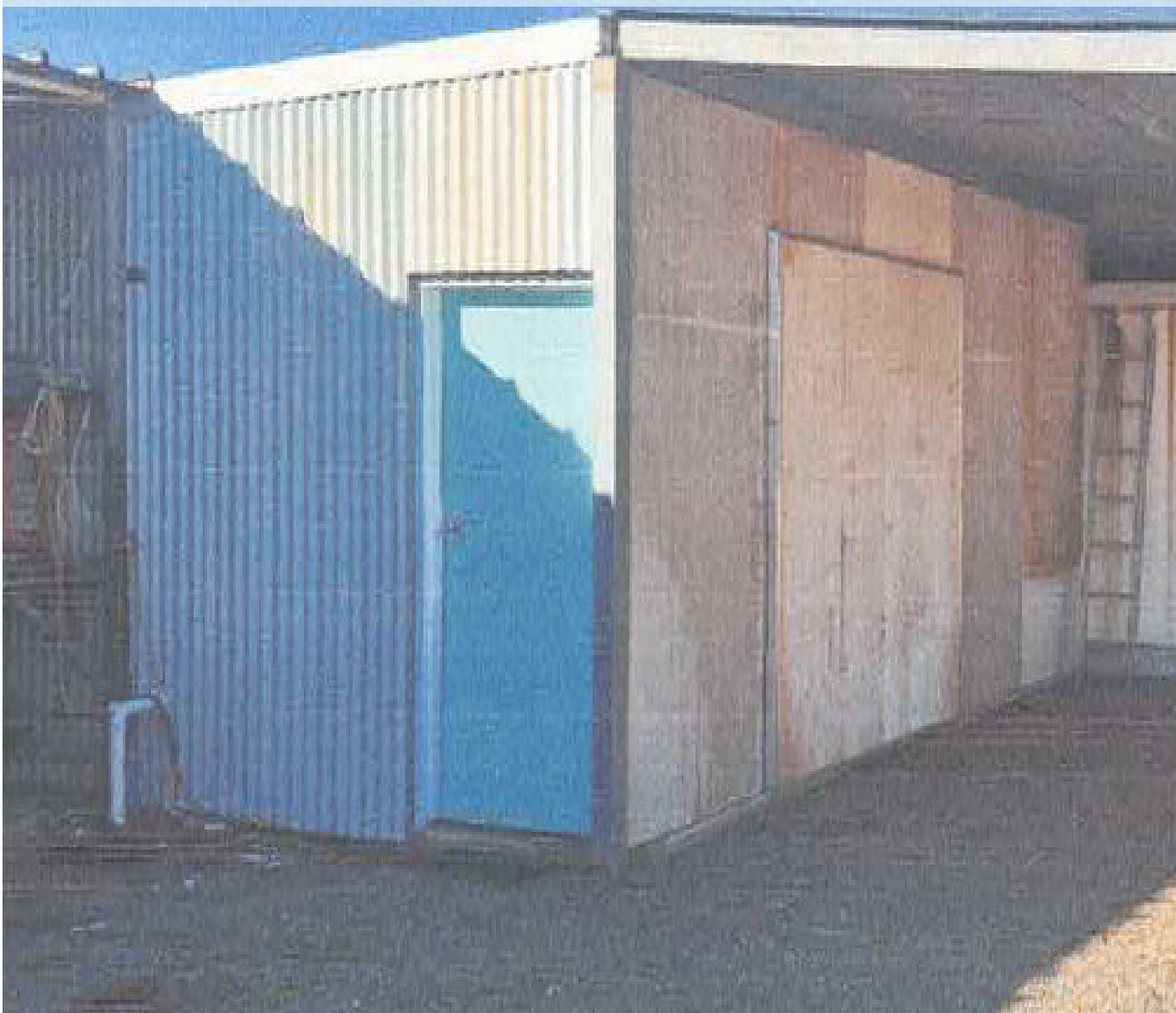
Annexure 4 Operational Management Plan

Operational Management Plan

Light Industry Meat (Pet Food) Processing Facility

Lot 61 Riverside Drive, Gascoyne Junction

Shire of Upper Gascoyne



Prepared for: Ken & Diane Kempton

Prepared by: Allering and Associates

NOVEMBER 2025



Allering
& Associates

Town Planners, Advocates and Subdivision Designers
ABN 24 044 036 646

125 Hamersley Road, Subiaco WA 6008
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Operational Management Plan

Address: Lot 61 Riverside Drive, Gascoyne Junction

Development: Pet Meat Processing Facility

Prepared by: Allerding and Associates

Prepared for: Ken and Diane Kempton

Dated: November 2025

Introduction

This Operational Management Plan (**OMP**) is prepared for the Meat (Pet Food) Processing Facility at Lot 61 Riverside Drive, Gascoyne Junction (**subject site**).

This OMP addresses all matters relating to the undertaking of meat (Pet Food) processing on the subject site, along with other matters relevant to the ongoing compliant use of the facility.

Facility Activities

Description

The Meat (Pet Food) Processing Facility subject to this OMP is described as comprising:

- A processing room of approximately 48m² which contains a processing bench, sink, bandsaw and mincer.
- A cool room (refrigerated storage) and freezer with a combined area of approximately 26m² for storing meat in both pre and post processing forms.
- A 4.6m wide carport structure adjoining the processing room and cool room.

The above represents the total facility infrastructure to which this OMP applies, in addition to associated activities as detailed in the Business Process and Operation Summary below.

Business Process

Animals to be processed for pet food are sourced and slaughtered off-site and cleaned/prepared for processing prior to being transported to the pet food (meat) processing facility via an enclosed refrigerated truck or utility vehicle.

Cleaned animal carcasses, once transported to the facility will be stored in the refrigerated cool room.

As required, individual carcasses are taken from the refrigerated storage to be processed, with processing typically involve skinning, deboning and segmenting.

Once the animal meat has been processed, as noted it will be stored in plastic lined bags and placed in the freezer and immediately frozen.

Frozen product is transported from the site in rigid refrigerated trucks for wholesale. Rate of delivery is dependent on demand.

Operation Summary

In peak times, the facility will operate regular day-time hours generally from 7am-4pm.

For standard operations only the two business owners will be required on-site for processing. However, during peak times, an additional two (2) staff may be required depending on ultimate demand.

At peak processing it is anticipated that up to 1 tonne of pet food meat will be processed on a weekly basis.

The pet food (meat) business processes kangaroo, donkey, camel and horse meat with between 20-100 animals per week, when operating.

For the transporting of animal carcasses to site, a light vehicle (utility) or a refrigerated rigid vehicle will be used. As noted, delivery of processed pet food meat will occur by rigid refrigerated trucks for wholesale. A total of two (2) light vehicles and two (2) medium rigid trucks will be required to service operations.

General Operational Management

Hours of Operation

The hours of operation will occur generally in accordance with the hours specified in the approved development application as detailed in the operation summary.

Unless otherwise agreed with the Shire of Upper Gascoyne (the **Shire**), pet meat processing will be conducted:

- From Monday to Saturday;
- Between the hours of 7:00am-4:00pm

Vehicle Use

A total of no more than two (2) light vehicles, and two (2) medium rigid trucks will be used as part of the Meat Processing Facility.

All vehicles must be securely stored on the subject site at all times when not in use.

No vehicle movements associated with the facility are permitted outside the operational hours of 7:00am-4:00pm, Monday to Saturday.

When entering and exiting the site, there is sufficient maneuvering room such that all vehicles can enter and exit the subject site in forward gear.

Employees

Unless otherwise approved by the Shire, no more than four (4) staff are to be on-site at any one time or undertaking work for the facility (including driving vehicles), on any given day.

Those four (4) staff include the two persons residing on the property.

Safety and Security

At all times when not in operational, the processing room and storage room are to be securely locked to prevent access by any person.

Prior to conclusion of daily operations, all facility equipment is to be satisfactorily cleaned, and the premises tidied, including:

- Washing, wiping and disposing of all meat substances from the bandsaw, mincer, bench and sink to ensure all surfaces are completely clean;
- Mopping of the facility floor to remove and dispose of all meat substances into the waste disposal and drainage, with all waste water to be discharged to a grease trap and then the approved waste water disposal system;
- Application of anti-bacterial chemicals over all surfaces;
- Sterilizing of all equipment at a minimum of 82 degrees; and
- Secure storage of all equipment in designated locations.

The above process is to occur each day at the conclusion of operations.

Meat Transfer Management

Sourcing of Animal Product

All animals (including kangaroos, donkeys, camels and horses) that are sourced for processing are to be initially processed on pastoral land. This includes any gutting, bleeding out, beheading and hocking.

No living or unclean animals are to be transferred to the processing facility.

Transfer of Animal Product to Facility

Deceased cleaned animals are to be transferred to the processing facility via a light vehicle or rigid enclosed refrigerated vehicle. The carcasses of larger animals, such as camels are transported via a chiller truck with the carcass being placed over rails with the chiller truck being fully enclosed. Once the carcasses are secured within the chiller truck the carcasses are transported to the processing facility.

Kangaroos and other smaller animals are transported via a utility with the carcasses placed over rails in the tray of the utility vehicle.

Upon arrival to the property, the carcass is to be removed from the vehicle immediately and transported to the coolroom. The vehicles used to transfer the carcasses are regularly cleaned after transporting carcasses.

Carcasses are to be received at the facility and placed into the cool room only during the specific hours of operation per this OMP.

Transfer of Animal Product from Facility

Frozen processed pet food product is to be moved from the facility storage to the appropriate vehicle in secure, sealed packaging.

All processed pet food is to be frozen in its secure packaging prior to being moved to a vehicle for transporting for sale.

Separate vehicles are used for the transporting of carcasses than those used for delivery of the pet food meat product.

Noise Management Processes

Vehicle Movement

When entering and egressing the subject site, all vehicles are to travel at low speed to avoid undue vehicle noise on adjacent properties.

In addition, all vehicles are to adhere to local speed limits, particularly along Riverside Drive adjacent to residential properties.

Vehicle movements associated with the operations are limited to between 7am and 4pm Monday to Saturdays only.

Operational Practice

Whilst operational, the facility is to employ the following noise and odour mitigation measures:

- At all times whilst meat processing is occurring, including use of the bandsaw, mincer, sinks or any other activity within the processing room, the processing room door is to be securely locked. The securely closing of doors is necessary to mitigate not only noise but odour from the facility.
- Per the hours of operation, no meat processing occurs outside of 7:00am-4:00pm.
- Skinning, deboning and segmenting activities (as required) are to be undertaken only during the hours of operation with all openings to be securely closed to avoid unnecessary noise and odour emissions.
- When opening and closing doors within the facility, and the doors of vehicles associated with the facility, care is to be taken to avoid doors being slammed to minimise noise.

The above procedures are to be followed at all operational times.

Waste Management Processes

Collection of Meat Processing Waste

All meat/animal waste from processing activities is to be collected in lined bins within the facility. At the end of each day, any bin bags containing waste are to be tied up and sealed and placed in the freezer until taken off site.

Bins are to be stored internally to ensure that odour emissions are mitigated and do not adversely impact adjacent properties.

Wastewater Management

All wastewater dispersed from the facility will be processed through a grease trap and then waste water treated via an approved septic tank and a leach drain and be installed according to the requirements of the *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*.

Complaints Management

Operations will be reviewed regularly to ensure they are occurring in accordance with this OMP.

Notwithstanding, in the event a complaint is received, an immediate review of operations will occur to ensure practice is in accordance with this OMP.

In the event of a complaint, the complaint shall commence to be investigated within 1 working day of receipt.

Details of the complaint and action taken are to be recorded in writing in the attached form and responded to within seven (7) days of the complaint being received.

A register of all complaints received and the solution, action or recorded response taken will be maintained. A copy of the complaints register will be provided to the Shire upon request by the Shire.

Conclusion

This OMP is prepared for the Meat (Pet Food) Processing Facility on the subject site.

All operations will be undertaken with the management requirements set out in this OMP (as amended).

Complaints Form

**To be completed by the person receiving the complaint and signed off by the
Manager**

Date of incident	
Complaint from	
Contact details	
Description of Incident (record wind direction, temperature or other relevant details)	
Action taken	
Resolved (Y/N)	
Date complainant advised of outcome	
Further action required by who and when	
Manager Sign	
Date Resolved	

APPENDIX 4

(2025/26 Statutory Budget Review)



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SHIRE OF UPPER GASCOYNE

ANNUAL BUDGET REVIEW

FOR THE YEAR ENDING 30 JUNE 2026

**SHIRE OF UPPER GASCOYNE
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026
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**SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2026
BY NATURE OR TYPE**

		Adopted Budget 25 / 26	Revised Budget 25 / 26	Dec Actual 25 / 26	Estimated Actual 25 / 26
Revenue	Note	\$	\$	\$	\$
Rates		2,333,917	2,080,767	2,343,793	2,080,767
Grants, Subsidies and Contributions	2	4,830,380	5,585,709	2,341,986	5,585,709
Fees and Charges		62,616	110,706	24,888	110,706
Interest Earnings		300,000	377,010	209,843	377,010
Other Revenue		115,613	161,185	90,999	161,185
		<u>7,642,526</u>	<u>8,315,377</u>	<u>5,011,509</u>	<u>8,315,377</u>
Expenses					
Employee Costs		(2,099,152)	(2,107,214)	(966,417)	(2,107,214)
Materials and Contracts		(5,003,546)	(5,176,109)	(1,060,121)	(5,176,109)
Utility Charges		(244,770)	(231,280)	(63,322)	(231,280)
Depreciation on Non-current Assets		(5,065,973)	(5,335,320)	(2,692,938)	(5,335,320)
Finance Cost		(116,845)	(74,845)	(3,655)	(74,845)
Insurance Expenses		(334,960)	(376,194)	(328,204)	(376,194)
Other Expenditure		(154,538)	(174,800)	(27,538)	(174,800)
		<u>(13,019,784)</u>	<u>(13,475,762)</u>	<u>(5,142,194)</u>	<u>(13,475,762)</u>
Operating Surplus / (Deficit)		<u>(5,377,258)</u>	<u>(5,160,385)</u>	<u>(130,685)</u>	<u>(5,160,385)</u>
Other Revenue and Expenses					
Non Operating Grants, Subsidies and Contribution	2	17,035,401	20,112,067	5,825,575	20,112,067
Profit on Disposal of Assets	3	24,600	35,394	-	35,394
(Loss) on Disposal of Assets	3	-	(27,591)	(27,590)	(27,591)
Net Result		<u>11,682,743</u>	<u>14,959,485</u>	<u>5,667,300</u>	<u>14,959,485</u>
Other Comprehensive Income					
Changes on Revaluation of Non-current Assets					
Total Comprehensive Income		<u><u>11,682,743</u></u>	<u><u>14,959,485</u></u>	<u><u>5,667,300</u></u>	<u><u>14,959,485</u></u>

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF UPPER GASCOYNE
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026
STATEMENT OF CASH FLOWS**

	Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Dec Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Rates		2,333,917	2,080,767	2,343,793	2,080,767
Operating Grants, Subsidies and Contributions		4,830,380	5,585,709	6,281,122	5,585,709
Fees and Charges		62,616	110,706	24,888	110,706
Interest Earnings		300,000	377,010	209,843	377,010
Other Revenue		115,613	161,185	90,999	161,185
		<u>7,642,526</u>	<u>8,315,377</u>	<u>8,950,645</u>	<u>8,315,377</u>
Payments					
Employee Costs		(2,099,152)	(2,107,214)	(974,830)	(2,107,214)
Materials and Contracts		(5,003,546)	(5,176,109)	(1,309,929)	(5,176,109)
Utility Charges		(244,770)	(231,280)	(63,322)	(231,280)
Interest Expenses		(116,845)	(74,845)	(3,655)	(74,845)
Insurance Expenses		(334,960)	(376,194)	(328,204)	(376,194)
Other Expenditure		(154,538)	(174,800)	(27,538)	(174,800)
		<u>(7,953,811)</u>	<u>(8,140,442)</u>	<u>(2,707,477)</u>	<u>(8,140,442)</u>
Net Cash provided by / (used in) Operating Activities		<u>(311,285)</u>	<u>174,935</u>	<u>6,243,168</u>	<u>174,935</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Grants, Subsidies and Contributions		17,035,401	20,112,067	5,825,575	20,112,067
Proceeds from Sale of Fixed Assets	3	38,000	52,000	-	52,000
Land and Buildings	4(a)	(1,349,351)	(1,474,424)	(323,727)	(1,474,424)
Furniture and Equipment	4(c)	(156,400)	(170,000)	(23,548)	(170,000)
Plant and Equipment	4(b)	(965,000)	(751,824)	(440,891)	(751,824)
Infrastructure - Roads	4(d)	(18,286,223)	(21,825,596)	(6,898,950)	(21,825,596)
Infrastructure - Other	4(e)	(310,000)	(457,500)	(76,371)	(457,500)
Net Cash provided by / (used in) Investing Activities		<u>(3,993,573)</u>	<u>(4,515,277)</u>	<u>(1,937,912)</u>	<u>(4,515,277)</u>
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayment of Long Term Borrowings	6	(247,887)	(219,887)	(95,120)	(219,887)
Proceeds from New Long Term Borrowings	6	600,000	600,000	-	600,000
Principal payments of finance lease payments		-	-	-	-
Net Cash provided by Financing Activities		<u>352,113</u>	<u>380,113</u>	<u>(95,120)</u>	<u>380,113</u>
Net Increase / (Decrease) in Cash Held		<u>(3,952,745)</u>	<u>(3,960,229)</u>	<u>4,210,136</u>	<u>(3,960,229)</u>
Cash at Beginning of Year		7,713,409	7,713,408	7,713,408	7,713,408
Cash and Cash Equivalents at the End of the Year		<u>3,760,664</u>	<u>3,753,179</u>	<u>11,923,544</u>	<u>3,753,179</u>

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026
STATEMENT OF FINANCIAL ACTIVITY

	Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Dec Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
OPERATING ACTIVITIES					
Net Current Assets at 01 Jul - Surplus / (Deficit)		4,875,356	5,403,926	5,403,926	5,403,926
Revenue from Operating Activities (Excluding Rates)					
Grants, Subsidies and Contributions	2	4,830,380	5,585,709	2,341,986	5,585,709
Fees and Charges		62,616	110,706	24,888	110,706
Interest Earnings		300,000	377,010	209,843	377,010
Other Revenue		115,613	161,185	90,999	161,185
Profit on Disposal of Assets		24,600	35,394	-	35,394
		<u>5,333,209</u>	<u>6,270,004</u>	<u>2,667,716</u>	<u>6,270,004</u>
Expenditure from Operating Activities					
Employee Costs		(2,099,152)	(2,107,214)	(966,417)	(2,107,214)
Materials and Contracts		(5,003,546)	(5,176,109)	(1,060,121)	(5,176,109)
Utility Charges		(244,770)	(231,280)	(63,322)	(231,280)
Depreciation on Non-current Assets		(5,065,973)	(5,335,320)	(2,692,938)	(5,335,320)
Interest Expenses		(116,845)	(74,845)	(3,655)	(74,845)
Insurance Expenses		(334,960)	(376,194)	(328,204)	(376,194)
Other Expenditure		(154,538)	(174,800)	(27,538)	(174,800)
Loss on Disposal of Assets		-	(27,591)	(27,590)	(27,591)
		<u>(13,019,784)</u>	<u>(13,503,353)</u>	<u>(5,169,784)</u>	<u>(13,503,353)</u>
Excluded Non-cash Operating Activities					
(Profit) / Loss on Disposal of Assets	3	(24,600)	(7,803)	27,590	(7,803)
Movement in Employee Benefits	6	-	-	2,710	-
Depreciation and Amortisation on Assets		5,065,973	5,335,320	2,692,938	5,335,320
Net Amount provided from Operating Activities		<u>(2,645,202)</u>	<u>(1,905,832)</u>	<u>221,171</u>	<u>(1,905,832)</u>
Investing Activities					
Inflows from Investing Activities					
Grants, Subsidies and Contributions	2	17,035,401	20,112,067	5,825,575	20,112,067
Proceeds from Disposal of Assets	3	38,000	52,000	-	52,000
		<u>17,073,401</u>	<u>20,164,067</u>	<u>5,825,575</u>	<u>20,164,067</u>
Outflows from Investing Activities					
Land and Buildings	4(a)	(1,349,351)	(1,474,424)	(323,727)	(1,474,424)
Furniture and Equipment	4(c)	(156,400)	(170,000)	(23,548)	(170,000)
Plant and Equipment	4(b)	(965,000)	(751,824)	(440,891)	(751,824)
Infrastructure - Roads	4(d)	(18,286,223)	(21,825,596)	(6,898,950)	(21,825,596)
Infrastructure - Other	4(e)	(310,000)	(457,500)	(76,371)	(457,500)
Net Amount provided from Investing Activities		<u>(21,066,974)</u>	<u>(24,679,344)</u>	<u>(7,763,487)</u>	<u>(24,679,344)</u>
Net Amount from Investing Activities		<u>(3,993,573)</u>	<u>(4,515,277)</u>	<u>(1,937,912)</u>	<u>(4,515,277)</u>
Financing Activities					
Inflows from Financing Activities					
Proceeds from New Long Term Borrowings	6	600,000	600,000	-	600,000
Transfers from Reserves (Restricted Assets)	5	40,909	40,909	-	40,909
		<u>640,909</u>	<u>640,909</u>	<u>-</u>	<u>640,909</u>
Outflows from Financing Activities					
Repayment of Long Term Borrowings	6	(247,887)	(219,887)	(95,120)	(219,887)
Principal payments of finance lease payments		-	-	-	-
Transfers to Reserves (Restricted Assets)	5	(963,520)	(1,484,606)	(32,590)	(1,484,606)
		<u>(1,211,407)</u>	<u>(1,704,493)</u>	<u>(127,710)</u>	<u>(1,704,493)</u>
Net Amount from Financing Activities		<u>(570,498)</u>	<u>(1,063,584)</u>	<u>(127,710)</u>	<u>(1,063,584)</u>
Surplus / (Deficit) before General Rates		<u>(2,333,917)</u>	<u>(2,080,767)</u>	<u>3,559,474</u>	<u>(2,080,767)</u>
Total Amount raised from General Rates		2,333,917	2,080,767	2,343,793	2,080,767
Net Current Assets at 30 June - Surplus / (Deficit)		<u>-</u>	<u>-</u>	<u>5,903,267</u>	<u>-</u>

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

1. MATERIAL ACCOUNTING POLICIES

(a) Basis of Preparation

This budget review has 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 budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, 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 were applied where no inconsistencies exist.

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 Leases which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes the contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review 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.

(b) 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 budget review.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in Trust Fund are excluded from the financial statements.

(c) Judgements and Estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

(d) Material Accounting Policies

Significant accounting policies utilised in the preparation of these statements are as described in the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

(e) Rounding Off Figures

All figures shown in this budget review report are rounded to the nearest dollar.

(f) Budget Comparative Figures

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

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

1. MATERIAL ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities.

(h) Financial Assets at Amortised Cost

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

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

(i) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

(j) Inventories

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 related to completion and its sale.

Land Held for Resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(k) Current and Non-Current Classification

An 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 intention to release for sale.

(l) Contract Assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

(m) Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to unobservable inputs, including own credit risk.

(n) 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 normally 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.

(o) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

1. MATERIAL ACCOUNTING POLICIES (Continued)

(p) Contract Liabilities

Contract liabilities represent 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.

(q) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(r) Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF UPPER GASCOYNE
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW
 FOR THE YEAR ENDING 30 JUNE 2026

2 GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Dec Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
General Purpose Funding	1,977,747	2,542,363	1,271,182	2,542,363
Law, Order & Public Safety	25,230	25,230	15,003	25,230
Education and Welfare	104,000	152,000	55,000	152,000
Transport	2,583,403	2,721,116	961,259	2,721,116
Economic Services	85,000	90,000	567	90,000
Other Property & Services	55,000	55,000	38,976	55,000
Total Operating Grants	4,830,380	5,585,709	2,341,986	5,585,709

(b) Non-Operating Grants

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Dec Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
Recreation & Culture	-	10,000	-	10,000
Transport	17,035,401	20,102,067	5,825,575	20,102,067
Total Non-operating Grants	17,035,401	20,112,067	5,825,575	20,112,067

*Non cash capital grants, subsidies and contributions - DFES Fire truck

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

3 DISPOSAL OF ASSETS

(a) Annual Budget 2025/26	Book Value Budget 25 / 26	Proceeds Budget 25 / 26	Profit Budget 25 / 26	(Loss) Budget 25 / 26
Plant and Equipment				
Transport	\$	\$	\$	\$
P113 - 2020 Toyota Hilux 4x4 2.8L DSL SR5	3,400	18,000	14,600	-
Semi-Trailer with Side Tipping tray	10,000	20,000	10,000	-
Total Disposals	13,400	38,000	24,600	-
Total Profit / (Loss) on Disposal				24,600

(b) YTD Actual - Dec 2025	Book Value Actual 25 / 26	Proceeds Actual 25 / 26	Profit Actual 25 / 26	(Loss) Actual 25 / 26
Plant and Equipment				
Transport	\$	\$	\$	\$
P113 - 2020 Toyota Hilux 4x4 2.8L DSL SR5	-	-	-	-
P118 20'HC Camp Trailer Unit	27,590	-	-	(27,590)
Semi-Trailer with Side Tipping tray	-	-	-	-
Total Disposals	27,590	-	-	(27,590)
Total Profit / (Loss) on Disposal				(27,590)

(c) Revised Budget 2025/26	Book Value Budget 25 / 26	Proceeds Budget 25 / 26	Profit Budget 25 / 26	(Loss) Budget 25 / 26
Plant and Equipment				
Transport	\$	\$	\$	\$
P113 - 2020 Toyota Hilux 4x4 2.8L DSL SR5	6,606	18,000	11,394	-
P118 20'HC Camp Trailer Unit	27,591	-	-	(27,591)
Semi-Trailer with Side Tipping tray	10,000	34,000	24,000	-
Total Disposals	44,197	52,000	35,394	(27,591)
Total Profit / (Loss) on Disposal				7,803

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

4 CAPITAL EXPENDITURE

(a) PROPERTY, PLANT AND EQUIPMENT

	Adopted Budget 25 / 26	Revised Budget 25 / 26	Dec Actual 25 / 26	Estimated Actual 25 / 26
(a) Land and Buildings				
Governance				
Council Office Extension/Upgrade	\$ 322,942	\$ 290,000	\$ 273,536	\$ 290,000
Housing				
Lot 49 - Big D's - Replace Flooring and Blinds	13,500	13,500	-	13,500
Lot 17 (CEO) - Replace Blinds	8,000	8,000	-	8,000
Lot 48 Units - Paint Outside and Redo Decking	20,000	20,000	-	20,000
Lot 49 Unit - Paint Outside and Redo Decking	20,000	20,000	-	20,000
Lot 48A and B - Carports	60,000	15,000	3,038	15,000
Lot 49 - Carport	35,000	15,000	3,038	15,000
Lot 45B - Lighting and Power to Shed	8,000	8,000	-	8,000
Lot 23 -Lighting and Power to Shed	8,000	8,000	-	8,000
Lot 19 Carport	50,000	25,000	-	25,000
Lot 53,28 Hatch Street New Housing Development	600,000	600,000	10,161	600,000
Lot 50 - Patio Shade Blinds	20,000	10,000	-	10,000
Lot 45B Gregory Street (Entrance Through Hatch Street) - N	-	7,941	7,941	7,941
Lot 23 Gregory Street - Shed	-	41,167	-	41,167
Lot 45B Gregory Street - Shed	-	33,605	-	33,605
Lot 45A Gregory Street - Patio	-	29,056	-	29,056
Lot 39 Gregory Street - Patio	-	29,349	-	29,349
Lot 17 Gregory Street - Patio	-	22,375	-	22,375
Lot 40 Gregory Street - Install Lighting And Power To Shed A	8,000	4,981	4,981	4,981
Lot 52 Hatch Street - Patio	-	16,209	-	16,209
Lot 23 Gregory Street - Patio	-	16,086	-	16,086
Transport				
Depot Machinery Shed - Water Tank and Gutters Storage	10,000	10,000	-	10,000
Depot Perimeter Fence - Replacement	30,000	30,000	-	30,000
Chemical Laydown Area	80,000	80,000	1,500	80,000
Economic Services				
Storage Shed Gascoyne Junction Pub and Tourist Park	-	49,246	(4,582)	49,246
Laundry - GJP and Tourist Park	40,909	40,909	24,114	40,909
GJTP - Lighting and Power to Shed	15,000	15,000	-	15,000
Pub Signage - Petrol Awning	-	16,000	-	16,000
Total Land and Buildings	1,349,351	1,474,424	323,727	1,474,424
(b) Plant and Equipment				
Transport				
Telehandler	220,000	220,000	220,000	220,000
Works Supervisor Vehicle Replacement	75,000	84,295	84,294	84,295
Solar Lighting Tower	40,000	26,341	25,904	26,341
Operator Camp	95,000	-	-	-
Trailer Flattop 12x7m Replacement x 2	17,000	20,142	20,142	20,142
Tandem Trailer - Fresh Water Cartage	18,000	24,046	24,046	24,046
Gardeners Truck	200,000	200,000	-	200,000
Water Wheel Trailer	35,000	35,000	9,291	35,000
Kubota Tractor Broom	20,000	12,000	-	12,000
Tow Behind Roller	150,000	-	-	-
Operator Camp	95,000	130,000	54,545	130,000
Air Compressor - Depot	-	-	169	-
90mm Pipe Rolls to Depot Yard	-	-	2,500	-
Total Plant and Equipment	965,000	751,824	440,891	751,824

**SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDING 30 JUNE 2026**

9. CAPITAL ACQUISITIONS (Continued)	Adopted Budget 25 / 26	Revised Budget 25 / 26	Dec Actual 25 / 26	Estimated Actual 25 / 26
(c) Furniture and Equipment				
	\$	\$	\$	\$
Governance				
Administration Front Office Upgrade GEN	75,000	75,000	-	75,000
Administration Server Upgrade GEN	21,400	35,000	-	35,000
Education and Welfare				
Privacy Bureau Meeting Pods - Centrelink and General Meeting	40,000	40,000	23,548	40,000
Furniture Replacement	20,000	20,000	-	20,000
Total Furniture and Equipment	156,400	170,000	23,548	170,000

(d) Infrastructure - Roads

Transport				
State Initiative Program 24/25 - Carnarvon/Mullewa	-	166,508	1,673	166,508
33 River Crossing Floodway Reconstruction	180,000	180,000	-	180,000
Indigenous Access Road/R2R - Landor Mt Augustus Road -	718,801	-	164	-
State Initiative Program 25/26 - Carnarvon Mullewa	4,770,000	4,770,000	3,976,521	4,770,000
Pells Creek Crossing Upgrade To Seal	-	2,500,000	-	2,500,000
Signage 25/26 - Stock	75,000	100,000	76,933	100,000
Grids 25/26 - Stock	60,000	75,000	74,684	75,000
Indigenous Access Rd/Sip Funded Landor Realignment Inclu	9,300,000	10,868,801	1,121,906	10,868,801
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	908,732	908,732	60,000	908,732
Rrg Carnarvon Mullewa Slk 122 To 148 - Resheeting - 25/26	908,732	908,732	964,205	908,732
R2R - Landor Meekatharra Road Slk 48 To 62 - Resheeting \	634,958	634,958	-	634,958
R2R - Carnarvon Mullewa Reseal - 25/26	650,000	622,865	622,864	622,865
2 X Bore Findings	80,000	90,000	-	90,000
Total Infrastructure - Roads	18,286,223	21,825,596	6,898,950	21,825,596

**SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDING 30 JUNE 2026**

9. CAPITAL ACQUISITIONS (Continued)

(e) Infrastructure - Other

Education and Welfare				
Visitor Information Centre Project	-	31,500	-	31,500
Community Amenities				
Fence - New Rubbish Tip Reserve	150,000	150,000	-	150,000
Rehabilitate Old Rubbish Tip Reserve	20,000	20,000	2,963	20,000
Recreation and Culture				
Reverse Osmosis Plant	50,000	116,000	73,408	116,000
Upgrade River Pumps and Infrastructure	60,000	60,000	-	60,000
Museum Upgrade	30,000	30,000	-	30,000
War Memorial Project	-	40,000	-	40,000
Town Cemetery Signage and Fencing	-	10,000	-	10,000
Total Infrastructure - Other	310,000	457,500	76,371	457,500
Total Capital Expenditure	21,066,974	24,679,344	7,763,487	24,679,344

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

5 CASH BACKED RESERVES

Reserve Name	Adopted Budget - 2025 / 26				YTD Actual - Dec 2025 / 26				Revised Budget - 2025 / 26				Closing Balance 30 Jun 26
	Opening Balance 01 Jul 25	Transfers from	Interest Received	Transfer to	Opening Balance 01 Jul 25	Transfers from	Interest Received	Transfer to	Opening Balance 01 Jul 25	Transfers from	Interest Received	Transfer to	
Plant Replacement Reserve	457,464	-	15,308	120,000	457,464	-	6,652	-	457,464	-	15,308	120,000	592,772
Airport Reserve	144,533	-	4,836	50,000	144,533	-	2,102	-	144,533	-	4,836	50,000	199,369
Employee Leave Reserve	186,388	-	6,237	50,000	186,388	-	2,710	-	186,388	-	6,237	50,000	242,625
Tourism Precinct Reserve	258,278	(40,909)	8,643	50,000	258,278	-	3,756	-	258,278	(40,909)	8,643	50,000	276,012
Building Reserve	123,088	-	4,117	68,520	123,088	-	2,519	-	123,088	-	4,117	589,606	716,811
Works Reserve	173,522	-	5,809	100,000	173,522	-	1,794	-	173,522	-	5,809	100,000	279,331
Roads Flood Damage Reserv	189,468	-	6,340	-	189,468	-	2,755	-	189,468	-	6,340	-	195,808
Bridge Maintenance	126,489	-	4,233	50,000	126,489	-	1,839	-	126,489	-	4,233	50,000	180,722
Economic Development	500,208	-	16,738	100,000	500,208	-	7,273	-	500,208	-	16,738	100,000	616,946
Sealed Road Resealing Rese	81,838	-	2,739	300,000	81,838	-	1,190	-	81,838	-	2,739	300,000	384,577
Total Reserves	2,241,276	(40,909)	75,000	888,520	2,241,276	-	32,590	-	2,241,276	(40,909)	75,000	1,409,606	3,684,973

Objective of Reserves

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve Name	Purpose
Plant Replacement Reserve	to be used to be used for the purchase of major plant and also to fund major mechanical breakdowns
Airport Reserve	to fund the resealing of the Gascoyne Junction Airport
Leave Reserve	to be used to fund annual and long service leave requirements
Tourism Precinct Reserve	to be used for future significant repairs or upgrades on an as required basis
Building Reserve	to be used for new buildings, future repairs or upgrades on an as required basis (excluding the Tourism Precinct)
Works Reserve	to be used to support funding of major infrastructure projects
Roads Flood Damage Reserve	to be used towards the required Shire contribution for Western Australia Natural Disaster Relief funding
Bridge Maintenance	to be used for repairs and maintenance of Killili Bridge as required
Economic Development	to set aside funds for economic development initiatives
Sealed Road Resealing Reserve	to set aside funds for the resealing of the Shire's sealed road network

The reserves are not expected to be used within a set timeframe and further transfers to and from the reserve accounts are expected as funds are utilised

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

6 INFORMATION ON BORROWINGS

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Dec Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
(a) Debenture Repayments				
(i) Loan 29 Staff Housing				
Housing				
Opening Balance	133,268	98,858	98,858	98,858
Principal Payment	(38,665)	(38,665)	(19,189)	(38,665)
Principal Outstanding	94,603	60,193	79,669	60,193
Interest Payment	(2,744)	(2,744)	(368)	(2,744)
Total Interest and Fees	(2,744)	(2,744)	(368)	(2,744)
(ii) Loan 28 Tourism Precinct				
Economic Services				
Opening Balance	284,850	240,236	240,236	240,236
Principal Payment	(55,652)	(55,652)	(27,480)	(55,652)
Principal Outstanding	229,198	184,584	212,756	184,584
Interest Payment	(12,156)	(12,156)	(2,237)	(12,156)
Total Interest and Fees	(12,156)	(12,156)	(2,237)	(12,156)
(iii) Loan 30 Staff Housing				
Housing				
Opening Balance	295,920	253,527	253,527	253,527
Principal Payment	(44,978)	(44,978)	(22,428)	(44,978)
Principal Outstanding	250,942	208,549	231,099	208,549
Interest Payment	(4,184)	(4,184)	(929)	(4,184)
Total Interest and Fees	(4,184)	(4,184)	(929)	(4,184)
(iv) Loan 31 Staff Housing				
Housing				
Opening Balance	525,100	525,100	525,100	525,100
Principal Payment	(52,592)	(52,592)	(26,023)	(52,592)
Principal Outstanding	472,508	472,508	499,077	472,508
Interest Payment	(23,761)	(23,761)	(122)	(23,761)
Total Interest and Fees	(23,761)	(23,761)	(122)	(23,761)
(b) New Loans				
(v) Loan 32 Staff Housing				
Housing				
Opening Balance	-	-	-	-
Proceeds from Borrowing	600,000	600,000	-	600,000
Principal Payment	(56,000)	(28,000)	-	(28,000)
Principal Outstanding	544,000	572,000	-	572,000
Interest Payment	(24,000)	(12,000)	-	(12,000)
Total Interest and Fees	(24,000)	(12,000)	-	(12,000)
Total Proceeds from Borrowing	600,000	600,000	-	600,000
Total Principal Repayments	(247,887)	(219,887)	(95,120)	(219,887)
Total Interest and Fees	(66,845)	(54,845)	(3,656)	(54,845)

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

7 NOTES TO THE STATEMENT OF CASH FLOWS

The statement of cash flows includes cash and cash equivalents net of outstanding overdrafts. The estimated cash at reporting date is as follows:

(a) Reconciliation of Cash

	Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Dec Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
Cash at bank and on hand		3,760,664	3,753,179	11,923,547	3,753,179
Bank Overdraft		-	-	-	-
Total Cash on Hand		3,760,664	3,753,179	11,923,547	3,753,179

The following include the cash balances restricted by regulation or other externally imposed requirement:

Cash Backed Reserves	5	3,163,887	3,684,973	2,273,866	3,684,973
Unrestricted cash and cash equivalent		596,777	68,206	9,649,681	68,206
Total Cash on Hand		3,760,664	3,753,179	11,923,547	3,753,179

(b) Reconciliation of Net Cash from Operating Activities to Net Result

Net Result		11,682,743	14,959,485	5,667,300	14,959,485
Depreciation		5,065,973	5,335,320	2,692,938	5,335,320
(Profit) on Sale of Asset		(24,600)	(35,394)	-	(35,394)
Loss on Sale of Asset		-	27,591	27,590	27,591
(Increase) / Decrease in Receivables		-	-	(427,294)	-
(Increase) / Decrease in Other Assets		-	-	1,290,976	-
(Increase) / Decrease in Inventories		-	-	(480)	-
Increase / (Decrease) in Payables		-	-	(249,328)	-
Increase / (Decrease) in Employee Provisions		-	-	(8,413)	-
Increase / (Decrease) in Other Liabilities		-	-	3,075,454	-
Non-operating Grants, Subsidies and Contributions		(17,035,401)	(20,112,067)	(5,825,575)	(20,112,067)
Net Cash provided by / (used in) Operating Activities		(311,285)	174,935	6,243,168	174,935

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

8 NET CURRENT ASSETS

Composition of Estimated Net Current Assets

		Adopted Budget 25 / 26	Revised Budget 25 / 26	Dec Actual 25 / 26	Estimated Actual 25 / 26
	Note	\$	\$	\$	\$
Current Assets					
Cash - Unrestricted	7(a)	596,777	68,206	9,649,681	68,206
Cash - Restricted Reserves	7(a)	3,163,887	3,684,973	2,273,866	3,684,973
Receivables		1,175,593	1,194,932	1,622,226	1,194,932
Contract Assets		1,087,829	1,453,886	162,910	1,453,886
Inventories		211,931	234,839	235,319	234,839
Total Current Assets		6,236,017	6,636,836	13,944,002	6,636,836
Current Liabilities					
Trade and Other Payables		(2,429,558)	(2,219,798)	(1,990,810)	(2,219,798)
Contract Liabilities		(532,545)	(464,405)	(3,539,859)	(464,405)
Short Term Borrowings	6	(191,887)	(212,227)	(195,216)	(212,227)
Provisions		(324,576)	(377,834)	(369,421)	(377,834)
Total Current Liabilities		(3,478,566)	(3,274,264)	(6,095,306)	(3,274,264)
Net Current Funding Position		2,757,451	3,362,572	7,848,696	3,362,572
Cash - Restricted Reserves	5	(3,163,887)	(3,684,973)	(2,273,866)	(3,684,973)
Less: Land Held for Resale		-	-	-	-
Add: Current Portion of Debentures		191,887	212,227	215,556	212,227
Add: Movement in Employee Leave Reserve		28,161	(76,214)	(76,214)	(76,214)
Add: Liabilities Related to Restricted Assets	5	186,388	186,388	189,098	186,388
Estimated Surplus / (Deficit) C/FWD		-	-	5,903,270	-

SHIRE OF UPPER GASCOYNE
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW
 FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Type	Description	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
Opening Surplus Adjustment				528,570		528,570
		Transfer to Building Reserve			(521,086)	7,484
002021	Allocated Payroll Overheads	Employee Overheads		25,140		32,624
002022	Allocated Plant Operating Costs	Plant Operating Costs		50,000		82,624
002026	Allocated Plant Depreciation	Plant Depreciation Allocated To Works			(88,903)	(6,279)
012272	Road Maintenance - Country	Employee Overheads		2,210		(4,069)
012272	Road Maintenance - Country	Contractors & Services			(50,198)	(54,267)
012272	Road Maintenance - Country	Plant Operating Costs			(40,915)	(95,182)
012272	Road Maintenance - Country	Plant Depreciation Allocated To Works		88,903		(6,279)
012274	Cement Stabiliser (Materials only)	Materials		25,000		18,721
013374	Crossovers	Materials		10,000		28,721
031101	Rates: GRV General	Rating Income		5,850		34,571
031102	Rates: GRV Transient Workforce Accommodation	Rating Income			(225,000)	(190,429)
031103	Rates: UV Rural	Rating Income			(12,296)	(202,725)
031105	Rates: UV Mining	Rating Income		117,562		(85,163)
031112	Rates: Back Rates	Rating Income			(3,831)	(88,994)
031155	Rates: UV Mining Minimum	Rating Income			(13,200)	(102,194)
031205	Rates: UV Mining Interim	Rating Income			(50,000)	(152,194)
031253	Rates: Instalment Admin Charges	Rating Income			(445)	(152,639)
031254	Rates: Instalment Interest	Interest Received		4,965		(147,674)
031255	Rates: Penalty Interest	Interest Received		12,045		(135,629)
031259	Financial Hardship Policy - Rates	Rating Income			(71,790)	(207,419)
031360	Rates Enquiry Fees	Fees & Charges		155		(207,264)
032105	Interest and Facility Fees on Overdraft	Interest & Loan Costs		30,000		(177,264)
033001	Grants - FAGS General	Grants & Subsidies - Operating		564,616		387,352
033003	Interest on Investments	Interest Received		60,000		447,352
041003	Election Costs	Contractors & Services			(13,000)	434,352
041004	Allowances: President & Council	Superannuation		7,738		442,090
041004	Allowances: President & Council	Materials			(7,738)	434,352
041005	Council Meetings: Lunches and Refreshments	Contractors & Services			(7,738)	426,614
041005	Council Meetings: Lunches and Refreshments	Other Costs		7,738		434,352
041011	Sundry Costs: Council Members	Contractors & Services			(15,000)	419,352
041052	Insurances: Admin	Insurance Costs		20,117		439,469
041054	Office Operating Costs: Admin Building	Contractors & Services		5,000		444,469
041057	Travel/Training/Medicals: Admin	Contractors & Services		3,973		448,442
041058	Staff Recruitment & Resignation Costs	Materials			(15,000)	433,442
041060	Printing, Stationery & Consumables: Admin	Materials			(2,000)	431,442
041065	Computer System Operating Costs	Contractors & Services		7,260		438,702
041066	Bank Charges & Taxes	Other Costs		2,000		440,702
041067	Consultants: Admin	Contractors & Services			(19,834)	420,868
041068	Public Relations Expenditure - Admin	Materials		2,000		422,868
041068	Public Relations Expenditure - Admin	Contractors & Services			(2,000)	420,868
041070	Insurance Claim Expenses - February 2023 Storm Event	Contractors & Services			(15,170)	405,698
041072	Staff Retention and Attraction Expenditure (As per Policy)	Employee Oncosts			(18,000)	387,698
041072	Staff Retention and Attraction Expenditure (As per Policy)	Materials			(5,446)	382,252
041072	Staff Retention and Attraction Expenditure (As per Policy)	Contractors & Services		15,000		397,252
041076	Audit Risk & Improvement Committee Expenses	Contractors & Services			(7,000)	390,252
041082	Depreciation Expense: Shire Office	Depreciation: Buildings	3,016			390,252
041082	Depreciation Expense: Shire Office	Depreciation: Furniture & Equipment	(1,347)			390,252
041082	Depreciation Expense: Shire Office	Depreciation: Other Infrastructure	1,231			390,252
041083	Minor Furniture and Equipment (Non Capital) Admin	Materials		20,000		410,252
041801	Council Office Extension/Upgrade	Contractors & Services		32,942		443,194
041805	Administration Server Upgrade	Contractors & Services			(13,600)	429,594
051012	ES Levy Collection Commission	Other Income		125		429,719
051022	Depreciation Expense: Fire Control	Depreciation: Buildings	1,130			429,719
051022	Depreciation Expense: Fire Control	Depreciation: Other Infrastructure	5,475			429,719
052001	Animal Control Costs - Ranger	Materials			(5,000)	424,719
084116	Subscription and Publications - CRC	Contractors & Services			(1,000)	423,719
084120	Insurances: CRC	Insurance Costs			(1,382)	422,337
084123	CRC Marketing and Promotion	Materials		500		422,837
084123	CRC Marketing and Promotion	Contractors & Services			(500)	422,337
084126	Community Event Expenses CRC	Materials			(820)	421,517
084126	Community Event Expenses CRC	Contractors & Services			(96,727)	324,790
084136	Income from Events Held	Grants & Subsidies - Operating		46,000		370,790

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Type	Description	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
084136	Income from Events Held	Other Income		33,092		403,882
084138	Postal Agency Sales	Other Income		300		404,182
084140	Depreciation Expense: Community Resource Centre	Depreciation: Buildings	(205)			404,182
084257	Other Community Grants - Income	Grants & Subsidies - Operating		2,000		406,182
084400	CRC Capital Purchases GEN	Contractors & Services			(31,500)	374,682
091010	Income Staff Housing	Fees & Charges		4,875		379,557
091020	Depreciation Expense: Staff Housing	Depreciation: Buildings	1,880			379,557
091803	Loan Repayment - Staff Housing Loan 32	Loan Repayments		28,000		407,557
092020	Depreciation Expense: Hatch St Housing	Depreciation: Buildings	(22,440)			407,557
092035	Interest on Loan #32	Interest & Loan Costs		12,000		419,557
092190	Minor Capital Expenditure - Housing	Contractors & Services		330		419,887
094300	Capital Improvements Staff Housing	Contractors & Services			(92,769)	327,118
101002	Rubbish Tip Maintenance: Junction	Insurance Costs			(2,625)	324,493
101010	Rubbish Disposal Fee Income	Fees & Charges			(790)	323,703
101017	Consulting: Rubbish Tip Reserve and ILUA	Contractors & Services		30,000		353,703
101060	Depreciation Expense: Community Amenities	Depreciation: Buildings	(369)			353,703
101060	Depreciation Expense: Community Amenities	Depreciation: Other Infrastructure	(2,116)			353,703
101101	Depreciation Expense: Rubbish Tip	Depreciation: Other Infrastructure	(21,885)			353,703
111145	Pavilion Operating Costs	Telephone			(1,060)	352,643
111145	Pavilion Operating Costs	Insurance Costs			(6,003)	346,640
111150	Depreciation Expense: Pavilion	Depreciation: Buildings	1,479			346,640
111150	Depreciation Expense: Pavilion	Depreciation: Furniture & Equipment	1,905			346,640
111150	Depreciation Expense: Pavilion	Depreciation: Other Infrastructure	6,996			346,640
111160	Depreciation Expense: Recreation & Sport	Depreciation: Land & Improvements	515			346,640
111160	Depreciation Expense: Recreation & Sport	Depreciation: Buildings	86			346,640
111160	Depreciation Expense: Recreation & Sport	Depreciation: Plant & Equipment	70			346,640
111160	Depreciation Expense: Recreation & Sport	Depreciation: Other Infrastructure	10,169			346,640
111161	Oval Maintenance	Insurance Costs			(4,491)	342,149
111162	Parks, Gardens & Reserves Maintenance	Electricity		15,000		357,149
111162	Parks, Gardens & Reserves Maintenance	Telephone			(450)	356,699
111162	Parks, Gardens & Reserves Maintenance	Insurance Costs			(1,312)	355,387
111168	Two Rivers Memorial Park Tourist Stop Buildings and Gardens Maintenance	Contractors & Services		20,000		375,387
111168	Two Rivers Memorial Park Tourist Stop Buildings and Gardens Maintenance	Insurance Costs		1,262		376,649
111177	Community Donations & Contributions (Post 20/21)	Other Costs			(30,000)	346,649
111182	Gym Revenue	Fees & Charges		100		346,749
111185	Gym Operating Costs	Insurance Costs			(341)	346,408
111186	Rec & Culture Capital Expenditure	Contractors & Services			(66,000)	280,408
111400	Museum Operating Costs	Insurance Costs			(103)	280,305
111401	Depreciation Expense: Museum GEN	Depreciation: Furniture & Equipment	130			280,305
111620	Gascoyne Regional Arts Plan	Contractors & Services			(5,000)	275,305
112190	Depreciation Expense: Tourism Precinct	Depreciation: Other Infrastructure	1,495			275,305
116101	Grants - Capital Income	Grants & Subsidies - Non-Operating		10,000		285,305
116400	War Memorial Project	Contractors & Services			(40,000)	245,305
116401	Town Cemetery Signage and Fencing	Contractors & Services			(10,000)	235,305
121061	Depot Operating Costs	Employee Overheads			(27,350)	207,955
121061	Depot Operating Costs	Materials			(8,000)	199,955
121061	Depot Operating Costs	Contractors & Services			(22,300)	177,655
121061	Depot Operating Costs	Insurance Costs			(3,153)	174,502
121063	Street Lighting Costs	Insurance Costs		14		174,516
121071	Depreciation Expense: Depot Infrastructure	Depreciation: Buildings	6,808			174,516
121071	Depreciation Expense: Depot Infrastructure	Depreciation: Plant & Equipment	(3,523)			174,516
121071	Depreciation Expense: Depot Infrastructure	Depreciation: Other Infrastructure	4,005			174,516
121085	Killilli Bridge Insurance	Insurance Costs			(26,504)	148,012
121090	Killilli Bridge Repairs & Maintenance	Contractors & Services		80,000		228,012
121095	Killilli Bridge Depreciation Expense	Depreciation: Roads	(14,680)			228,012
121500	Grants - FAGS Roads	Grants & Subsidies - Operating		170,712		398,724
122840	Road Construction	Materials			(40,000)	358,724
122840	Road Construction	Contractors & Services			(3,489,373)	(3,130,649)
123018	Grant: State Initiative Program (Road Projects)	Grants & Subsidies - Non-Operating		2,500,000		(630,649)
123021	Grant: Approved Shovel Ready Projects	Grants & Subsidies - Non-Operating		566,666		(63,983)
124016	Grant (DRFAWA) AGRN1062 March/April 2023 Flood Damage Event	Grants & Subsidies - Operating			(37,999)	(101,982)
124017	Grant (DRFAWA) AGRN1175 Dec 2024 Flood Damage Event	Grants & Subsidies - Operating		5,000		(96,982)
124031	Proceeds from Plant Sales	Proceeds From Sale Of Assets		14,000		(82,982)
124034	Profit on Sale of Plant & Equipment	Gain On Asset Disposal	10,794			(82,982)

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Type	Description	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
124035	Losses on Asset Disposals: Plant	Loss On Asset Disposal	(27,591)			(82,982)
124707	December 2024 Flood Damage Event - Immediate Works	Contractors & Services			(5,000)	(87,982)
126000	Depreciation Expense: Airstrip	Depreciation: Buildings	38			(87,982)
126000	Depreciation Expense: Airstrip	Depreciation: Other Infrastructure	83,077			(87,982)
126010	Airstrip Operating Costs	Insurance Costs			(1,199)	(89,181)
126100	Income from Private Works	Fees & Charges		43,750		(45,431)
126100	Income from Private Works	Income From Works			(43,750)	(89,181)
128000	Depreciation Expense: Road Infrastructure	Depreciation: Roads	(410,975)			(89,181)
128020	Purchase Plant & Equipment	Materials		213,176		123,995
130105	Tourist Information Bay Costs	Insurance Costs			(6)	123,989
130110	Contributions received for projects	Grants & Subsidies - Operating		5,000		128,989
130110	Contributions received for projects	Other Income		11,263		140,252
130115	Tourism Promotion	Contractors & Services			(9,068)	131,184
130152	Tourism Signage Maintenance	Contractors & Services		18,000		149,184
130500	Depreciation Expense: Tourist Facilities	Depreciation: Buildings	78			149,184
130500	Depreciation Expense: Tourist Facilities	Depreciation: Furniture & Equipment	(834)			149,184
130500	Depreciation Expense: Tourist Facilities	Depreciation: Other Infrastructure	17,131			149,184
133160	Sales: Horizon Power Prepaid Electricity	Other Income		3,500		152,684
133165	Cost of Sales: Horizon Power Prepaid Electricity cards	Materials			(3,500)	149,184
133172	Old Police Station (Lease) Recoveries	Other Income		247		149,431
133182	Old Police Station (Lease) Expenses	Contractors & Services			(247)	149,184
133182	Old Police Station (Lease) Expenses	Insurance Costs			(563)	148,621
134220	Tourism Precinct Insurance Expense	Insurance Costs			(4,564)	144,057
134221	Tourism Precinct Strategic Plan	Contractors & Services			(20,000)	124,057
134252	Tourism Precinct Property Management Expenditure	Contractors & Services			(21,640)	102,417
134290	Tourism Precinct Depreciation Expense	Depreciation: Buildings	6,600			102,417
134290	Tourism Precinct Depreciation Expense	Depreciation: Plant & Equipment	(11,679)			102,417
134290	Tourism Precinct Depreciation Expense	Depreciation: Other Infrastructure	154			102,417
134356	Tourism Precinct Leased Asset Capital Expenditure	Contractors & Services			(65,246)	37,171
141030	Camping Costs: Works Staff	Depreciation: Plant & Equipment	(21,665)			37,171
141033	Workers Compensation Recoups	Other Income		40,795		77,966
141046	Staff Uniforms Works	Employee Oncosts		2,200		80,166
141046	Staff Uniforms Works	Materials			(700)	79,466
141058	Depreciation Expense: Road Plant & Equipment	Depreciation: Plant & Equipment	88,903			79,466
142005	Fuel & Oil for Road Maintenance Plant (Depot)	Contractors & Services			(50,000)	29,466
CN2080	Water Bore Capital Expenditure	Contractors & Services			(10,000)	19,466
MM1232	MV Costs: Town Maintenance Staff	Plant Operating Costs			(5,000)	14,466
MM1259	MV Costs: Various Minor to Medium Plant for Depot Operations	Plant Operating Costs			(15,275)	(809)
MM1262	MV Costs: GU31 Mazda 2018 BT50 4WD Traytop	Plant Operating Costs		11,190		10,381
MM1263	MV Costs: Electronic Message Board & Trailer (Ver-Mac)	Plant Operating Costs		5,000		15,381
MM1264	MV Costs: Electronic Message Board & Trailer (Ver-Mac)	Plant Operating Costs			(5,000)	10,381
SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Insurance Costs			(1,143)	9,238
SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Insurance Costs			(1,671)	7,567
SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Officer House	Insurance Costs			(757)	6,810
SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Insurance Costs			(583)	6,227
SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development Officer House	Insurance Costs			(626)	5,601
SH07GL	Lot 40, 3 Gregory Street - Town Maintenance Officers x 2 House	Insurance Costs			(737)	4,864
SH08GL	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	Insurance Costs			(702)	4,162
SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Customer Service Office - Two Units	Insurance Costs			(163)	3,999
SH10GL	Lot 49, 20 Hatch Street - Plant Operator/All Rounder Leading Hand Unit	Insurance Costs			(375)	3,624
SH11GL	Lot 52, 26 Hatch Street - Works Administration Officer House	Insurance Costs			(583)	3,041
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House	Employee Costs			(50)	2,991
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House	Employee Overheads		1,000		3,991
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House	Contractors & Services		1,000		4,991
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House	Insurance Costs			(1,388)	3,603
SH13GL	Lot 51, 24 Hatch Street - Plant Operator House	Insurance Costs			(1,463)	2,140
SH15GL	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House	Employee Costs		550		2,690
SH15GL	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House	Contractors & Services		500		3,190
SH15GL	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House	Insurance Costs			(190)	3,000
SH15GL	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House	Plant Operating Costs		250		3,250
SH15GL	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House	Plant Depreciation Allocated To Works		250		3,500
SH16GL	Lot 47, 12 Hatch Street - Land	Employee Costs			(500)	3,000
SH16GL	Lot 47, 12 Hatch Street - Land	Employee Overheads			(1,000)	2,000
SH16GL	Lot 47, 12 Hatch Street - Land	Contractors & Services			(1,500)	500
SH16GL	Lot 47, 12 Hatch Street - Land	Plant Operating Costs			(250)	250
SH16GL	Lot 47, 12 Hatch Street - Land	Plant Depreciation Allocated To Works			(250)	-

SHIRE OF UPPER GASCOYNE
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW
 FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Type	Description	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
			(286,144)	5,546,431	(5,546,431)	
		Adopted Net Current Assets - Surplus/Deficit				-
		Increase in Cash				5,546,431
		Decrease in Cash				(5,546,431)
		Revised Net Current Assets - Surplus /Deficit				-

APPENDIX 5

(Extra Ordinary Council Elections)



Mr John McCleary JP
Chief Executive Officer
Shire of Upper Gascoyne
4 Scott Street
GASCOYNE JUNCTION WA 6705

Dear Mr McCleary,

Written Agreement: 2026 Local Government Extraordinary Election

Thank you for your correspondence dated 18 March 2026 in which you accept to take the Western Australian Electoral Commission's cost estimate for your 2026 local government extraordinary election to your next Council meeting.

I am pleased to provide this letter as my written agreement to be responsible for the conduct of your local government extraordinary election. In order to finalise this agreement, please submit the following motions to Council for a postal election as required under the *Local Government Act 1995*:

1. declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2026 extraordinary election, together with any other elections or polls which may be required;
2. decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

Please note:

- the above motions must be presented to Council as drafted and cannot be amended in any way
- both the Cost Estimate letter, and this Written Agreement letter should be attached to the item for Council's consideration
- the above motions must be passed by an absolute majority

Once the Council passes the above mentioned motions, please forward confirmation to us via the email address below. We will then proceed with arrangements for your ordinary election.

The WA Electoral Commission is available to you to provide any further advice or support. For any queries, please contact please contact Phil Richards, Manager Election Events via email at lgelections@waec.wa.gov.au.

Yours sincerely,

A handwritten signature in black ink that reads "D O'Reilly".

Dennis O'Reilly
ELECTORAL COMMISSIONER

18 March 2026



Mr John McCleary JP
Chief Executive Officer
Shire of Upper Gascoyne
4 Scott Street
GASCOYNE JUNCTION WA 6705

Dear Mr McCleary

Date for Local Government Extraordinary Election 2026

Thank you for your recent email advising of the resignation of Councillor Hamish McTaggart and confirming that an extraordinary election will therefore be required for the Shire of Upper Gascoyne.

I note that as per section 4.9(1) of *the Local Government Act 1995*, Council has one (1) month after the vacancy occurring (the day the resignation is received) to decide on and fix the election day for the extraordinary election. The *Local Government Act 1995* allows for either the WAEC to conduct the extraordinary election or for the Local Government to conduct the election in-house, with the CEO as the Returning Officer.

To assist your Council in making this decision, I am writing to advise you that the earliest date that the Western Australian Electoral Commission (WAEC) can conduct an extraordinary election is **Thursday 25 June 2026**. This is also our preferred date for the election.

This letter also serves as your cost estimate. The WAEC has estimated the cost to conduct this election at approximately **\$9,500** (ex GST). This cost has been based on the following assumptions:

- The method of election will be postal
- 2 Councillor vacancies
- 130 electors
- response rate of approximately 50%
- appointment of a local Returning Officer
- the Shire providing all other electoral officers to assist in the conduct of the election
- count to be conducted at your office using CountWA.

The WA Electoral Commission conducts elections on the basis of full accrual cost recovery, in accordance with *the Local Government (Elections) Regulations 1997*. This means if the actual costs to conduct the election are less or greater than what we have estimated, the final cost may differ from the estimate we have provided.

We aim to keep additional costs at a minimum, however examples of where cost increases may arise include:

- you select Australia Post Priority Service for the lodgement of your election package
- casual staff are required to be provided for the issuing of Replacement Election Packages;
- casual staff are required to be provided to assist the Returning Officer on election day or with the count at night
- unanticipated cost increases from our suppliers

Please advise us in writing as soon as practicable that you accept to take this cost estimate to Council, so I can provide you with my written agreement to conduct the election in a separate letter. Both the cost estimate letter and the written agreement letter then need to be taken to Council for a decision.

The WA Electoral Commission is available to you to provide any further advice or support. If you have any queries please contact Phil Richards, Manager Election Events, at lgelections@waec.wa.gov.au.

Yours sincerely



Dennis O'Reilly
ELECTORAL COMMISSIONER

16 March 2026