



MINUTES

17th of DECEMBER 2025

ORDINARY COUNCIL MEETING

Held at the Shire of upper Gascoyne's Administration Building located at 4 Scott Street, Gascoyne Junction, commencing at 10.30am

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.

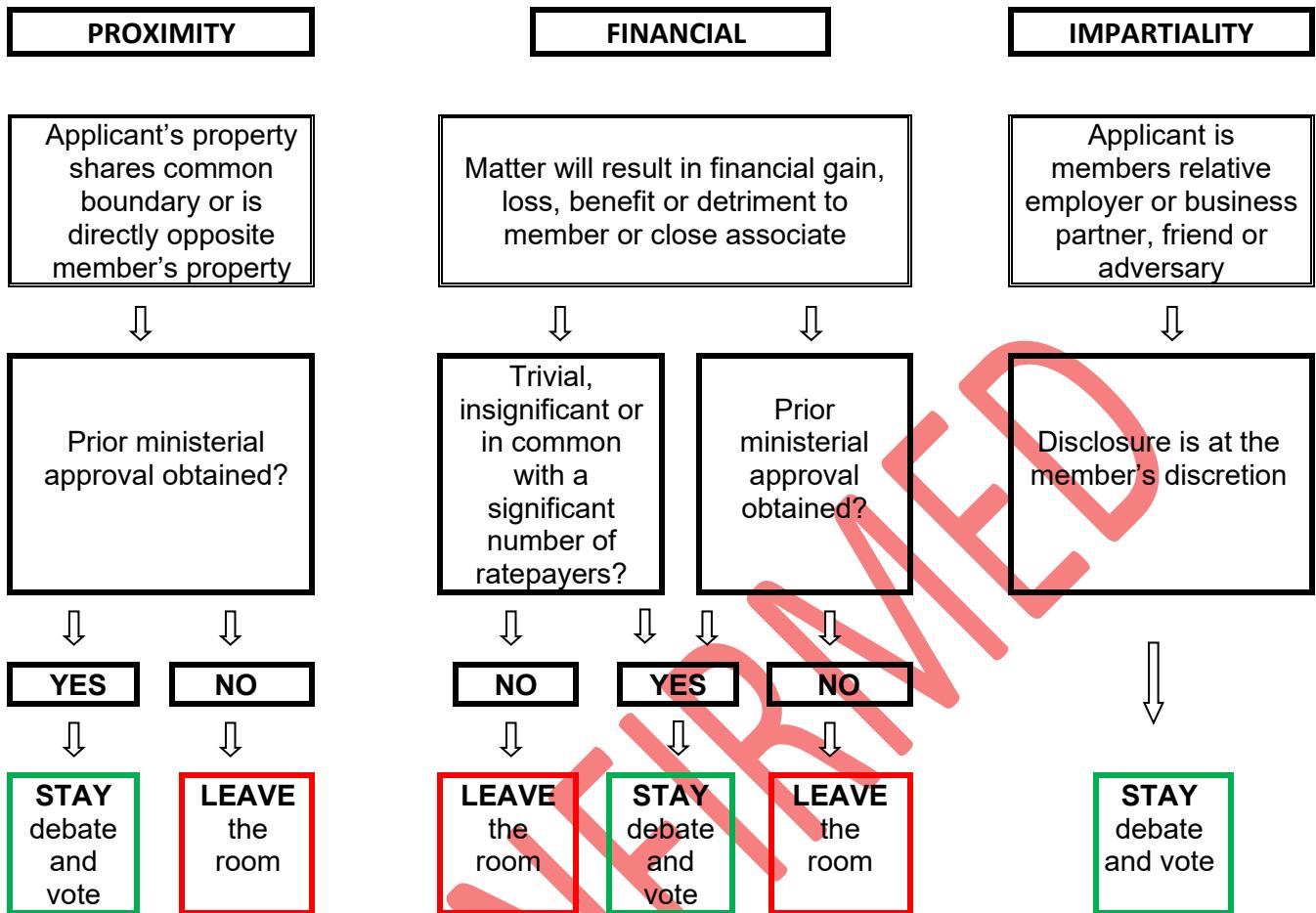
Please note this agenda contains recommendations which have not yet been adopted by Council.

No responsibility whatsoever is implied or accepted by the Shire of Upper Gascoyne for any act, omission, statement or intimation occurring during the Council/Committee meetings or during formal/informal conversations with staff. The Shire of Upper Gascoyne disclaims any liability for any loss whatsoever and however caused arising out of reliance by any person or legal entity on any such act, omission, statement or intimation. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broader disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Upper Gascoyne during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Upper Gascoyne. The Shire of Upper Gascoyne warns that anyone who has an application lodged with the Shire of Upper Gascoyne must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attached to the decision made by the Shire of Upper Gascoyne in respect of the application.


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:
(a) that he or she had an interest in the matter; or (b) 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:

(a) 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 (b) 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.



SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL HELD AT THE SHIRES ADMINISTRATION
BUILDING ON THE 17TH OF DECEMBER COMMENCING AT 10.30 AM

Table of Contents

<u>1.</u> DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS.....	4
2. APOLOGIES AND APPROVED LEAVE OF ABSENCE.....	4
<u>3.</u> APPLICATION FOR LEAVE OF ABSENCE	4
<u>4.</u> PUBLIC QUESTION TIME	4
<u>5.</u> DISCLOSURE OF INTEREST	4
<u>6.</u> PETITIONS/DEPUTATIONS/PRESENTATIONS	5
<u>7.</u> ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION	5
<u>8.</u> MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS	5
<u>9.</u> CONFIRMATION OF MINUTES FROM PREVIOUS MEETING	5
<u>10.</u> AGENDA ITEMS	5
10.1 ACCOUNTS AND STATEMENTS OF ACCOUNTS.....	5
10.2 MONTHLY STATEMENT OF ACCOUNTS.....	9
10.3 DECISION CRITERIA RFT 06-25/26 CARNARVON MULLEWA UPGRADE TO SEAL.....	11
10.4 USE OF eQUOTES PORTAL- CARNARVON MULLEWA UPGRADE TO SEAL ENGINEERING AND PROJECT MANAGEMENT.....	14
10.5 2024 / 2025 ANNUAL REPORT & ANNUAL FINANCIAL REPORT.....	17
10.6 HOUSE TENDER DECISION MAKING CRITERIA.....	20
10.7 CHANGE OF FEBRUARY ORDINARY MEETING DATE.....	23
<u>11.</u> MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	25
<u>12.</u> URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION	25
<u>13.</u> STATUS OF COUNCIL RESOLUTIONS	25
<u>14.</u> MEETING CLOSURE	25

SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL HELD AT THE SHIRES
ADMINISTRATION BUILDING ON THE 17th of DECEMBER 2025 COMMENCING AT 10.30 AM

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Shire President welcomed those present and declared the meeting open at 10:38am

2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr J. Caunt
Cr H. McTaggart
Cr P. Windie
Cr A. McKeough
Cr B. Walker

Shire President
Deputy Shire President
Councillor
Councillor
Councillor

Staff

John McCleary
Andrea Pears

Cherie Walker

Chief Executive Officer
Executive Manager of Finance and
Corporate Services
Senior Corporate Services Officer

Visitors

2.2 Absentees

Cr G. Watters
Cr W. Baston

2.3 Leave of Absence previously approved

3. APPLICATION FOR LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

5. DISCLOSURE OF INTEREST

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Cr Jim Caunt thanked the Shire for honouring the victims of the tragic events at Bondi Beach, Sydney, on 14 December 2025 by flying the flags at half masked.

Cr Jim Caunt, on behalf of the council and staff, presented Cherie Walker a certificate of appreciation and a wonderful bunch of flowers for her efforts in organising the Bush Ball for cancer council.

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

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

9.1 Ordinary Meeting of Council held on 26th of November 2025.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 01122025

MOVED:	CR: H. MCTAGGART	SECONDED:	CR: P. WINDIE
That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 26 th of November 2025 be confirmed as a true and correct record of proceedings.			
FOR: CR J CAUNT CR H MCTAGGART CR B WALKER CR A MCKEOUGH CR P WINDIE		AGAINST: CR	
F/A: 5/0			

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 December 2025
Matters for Consideration:	To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 17 th of December 2025 as attached – see Appendix 1 .

	<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:	<p>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.</p>
Comments:	<p>The list of accounts are for the month of November 2025</p>
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 prepared each month showing for each account paid since the last such list was prepared —</p> <p>(a) the payee's name; and</p> <p>(b) the amount of the payment; and</p> <p>(c) the date of the payment; and</p> <p>(d) Sufficient information to identify the transaction.</p> <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p> <p>(a) for each account which requires council authorisation in that month —</p> <p>(i) the payee's name; and</p> <p>(ii) the amount of the payment; and</p> <p>(iii) sufficient information to identify the transaction; and</p> <p>(b) the date of the meeting of the council to which the list is to be presented.</p> <p>(3) A list prepared under sub regulation (1) or (2) is to be —</p> <p>(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and</p> <p>(b) recorded in the minutes of that meeting.</p>
Policy Implications:	<p>Purchasing Policy</p>

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 <table border="1"> <thead> <tr> <th colspan="2">Consequence</th> <th>Insignificant</th> <th>Minor</th> <th>Moderate</th> <th>Major</th> <th>Catastrophic</th> </tr> <tr> <th colspan="2">Likelihood</th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> </tr> </thead> <tbody> <tr> <td>Almost Certain</td> <td>5</td> <td>Moderate (5)</td> <td>High (10)</td> <td>High (15)</td> <td>Extreme (20)</td> <td>Extreme (25)</td> </tr> <tr> <td>Likely</td> <td>4</td> <td>Low (4)</td> <td>Moderate (8)</td> <td>High (12)</td> <td>High (16)</td> <td>Extreme (20)</td> </tr> <tr> <td>Possible</td> <td>3</td> <td>Low (3)</td> <td>Moderate (6)</td> <td>Moderate (9)</td> <td>High (12)</td> <td>High (15)</td> </tr> <tr> <td>Unlikely</td> <td>2</td> <td>Low (2)</td> <td>Low (4)</td> <td>Moderate (6)</td> <td>Moderate (8)</td> <td>High (10)</td> </tr> <tr> <td>Rare</td> <td>1</td> <td>Low (1)</td> <td>Low (2)</td> <td>Low (3)</td> <td>Low (4)</td> <td>Moderate (5)</td> </tr> </tbody> </table>						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)
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)																																																
<table border="1"> <thead> <tr> <th>Risk Category</th> <th>Description</th> <th>Rating</th> <th>Mitigating Actions</th> </tr> </thead> <tbody> <tr> <td>Financial Impact</td> <td>Payments are made without appropriate budget authority</td> <td>2 / 2 – Low</td> <td>Purchasing Policy provides for differing levels of Purchase Order Authority and works in conjunction with committing funds against an authorised budget</td> </tr> <tr> <td>Health</td> <td>N/A</td> <td>N/A</td> <td></td> </tr> <tr> <td>Service Interruption</td> <td>N/A</td> <td>N/A</td> <td></td> </tr> <tr> <td>Compliance</td> <td>N/A</td> <td>N/A</td> <td></td> </tr> <tr> <td>Reputational</td> <td>N/A</td> <td>N/A</td> <td></td> </tr> <tr> <td>Property</td> <td>N/A</td> <td>N/A</td> <td></td> </tr> <tr> <td>Environment</td> <td>N/A</td> <td>N/A</td> <td></td> </tr> <tr> <td>Fraud</td> <td>Accounting Fraud</td> <td>4 / 1 - Low</td> <td>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.</td> </tr> </tbody> </table>							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.												
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:	<p><i>That Council endorse the payments for the period 1st of November 2025 to the 30th of November 2025 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 30th of November 2025.</i></p> <table border="1"> <tr> <td><i>Municipal Fund Bank EFTs</i></td><td>\$ 1,703,363.60</td></tr> <tr> <td><i>Cheque</i></td><td>\$ 0.00</td></tr> <tr> <td><i>Net Payroll</i></td><td>\$ 123,731.64</td></tr> <tr> <td><i>BPAY/Direct Debit</i></td><td>\$ 28,392.75</td></tr> <tr> <td><i>TOTAL</i></td><td>\$ 1,855,487.99</td></tr> </table>			<i>Municipal Fund Bank EFTs</i>	\$ 1,703,363.60	<i>Cheque</i>	\$ 0.00	<i>Net Payroll</i>	\$ 123,731.64	<i>BPAY/Direct Debit</i>	\$ 28,392.75	<i>TOTAL</i>	\$ 1,855,487.99
<i>Municipal Fund Bank EFTs</i>	\$ 1,703,363.60												
<i>Cheque</i>	\$ 0.00												
<i>Net Payroll</i>	\$ 123,731.64												
<i>BPAY/Direct Debit</i>	\$ 28,392.75												
<i>TOTAL</i>	\$ 1,855,487.99												
Council Resolution No: 02122025													
MOVED:	CR: B. WALKER	SECONDED:	CR: A. MCKEOUGH										
<p><i>That Council endorse the payments for the period 1st of November 2025 to the 30th of November 2025 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 30th of November 2025.</i></p> <table border="1"> <tr> <td><i>Municipal Fund Bank EFTs</i></td><td>\$ 1,703,363.60</td></tr> <tr> <td><i>Cheque</i></td><td>\$ 0.00</td></tr> <tr> <td><i>Net Payroll</i></td><td>\$ 123,731.64</td></tr> <tr> <td><i>BPAY/Direct Debit</i></td><td>\$ 28,392.75</td></tr> <tr> <td><i>TOTAL</i></td><td>\$ 1,855,487.99</td></tr> </table>				<i>Municipal Fund Bank EFTs</i>	\$ 1,703,363.60	<i>Cheque</i>	\$ 0.00	<i>Net Payroll</i>	\$ 123,731.64	<i>BPAY/Direct Debit</i>	\$ 28,392.75	<i>TOTAL</i>	\$ 1,855,487.99
<i>Municipal Fund Bank EFTs</i>	\$ 1,703,363.60												
<i>Cheque</i>	\$ 0.00												
<i>Net Payroll</i>	\$ 123,731.64												
<i>BPAY/Direct Debit</i>	\$ 28,392.75												
<i>TOTAL</i>	\$ 1,855,487.99												
FOR:	CR J CAUNT CR H MCTAGGART CR B WALKER CR A MCKEOUGH CR P WINDIE												
	AGAINST: CR												
F/A: 5/0													

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 December 2025
Matters for Consideration:	<p>The Statement of Financial Activity for the period of November 2025, 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:	<p>The Statement of Financial Activity is for the month of November 2025</p>
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:	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	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 November 2025.

Council Resolution No: 03122025

MOVED:	CR: P. WINDIE	SECONDED:	CR: A. MCKEOUGH
---------------	----------------------	------------------	------------------------

That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of November 2025.

FOR: CR J CAUNT
CR H MCTAGGART
CR B WALKER
CR A MCKEOUGH
CR P WINDIE

AGAINST: CR

F/A: 5/0

10.3 DECISION CRITERIA RFT 06-25/26 CARNARVON MULLEWA UPGRADE TO SEAL

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Jarrod Walker- Works Manager
Date:	09 December 2025
Matters for Consideration:	To adopt the decision criteria for RFT 06-25/26 Carnarvon Mullewa Upgrade to Seal.
Background:	Each year the Shire has been progressively upgrading sections of the Carnarvon Mullewa Road to a sealed standard. Funding has been secured to continue these works for the 2026-27 financial year; however, there is potential that this funding may be brought forward to be spent in the current financial year.
Comments:	To procure a suitably qualified earthworks contractor as soon as possible, we need to adopt a decision criterion so we can go to tender. Suggested decision for earthworks tender is as follows:
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%

	Provisions for mechanical and logistical support	10%
	<p>Price being a non-weighted criterion.</p> <p>If the funding isn't brought forward, the tendered works would not occur until the 2026-27 financial year.</p>	
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:		2026 / 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:		If the funding isn't brought forward, the tendered works would not occur until the 2026-27 financial.

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, Manager of Works, Greenfields Technical Services														
Voting requirement:	Absolute majority														
Officer's Recommendation:	<p><i>That Council endorse the following decision criteria for RFT05 25-26 Carnarvon Mullewa Road Upgrade to Seal PART B:</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>Provisions for mechanical and logistical support</td> <td>10%</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%	Provisions for mechanical and logistical support	10%
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%														
Provisions for mechanical and logistical support	10%														

Council Resolution No: 04122025

MOVED:	CR. B. WALKER	SECONDED:	CR. P. WINDIE
--------	---------------	-----------	---------------

That Council endorse the following decision criteria for RFT05 25-26 Carnarvon Mullewa Road Upgrade to Seal PART B:

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%
Provisions for mechanical and logistical support	10%
FOR:	AGAINST:
CR J CAUNT CR H MCTAGGART CR B WALKER CR A MCKEOUGH CR P WINDIE	CR
F/A: 5/0	

UNCONFIRMED

10.4 USE OF eQUOTES PORTAL- CARNARVON MULLEWA UPGRADE TO SEAL ENGINEERING AND PROJECT MANAGEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Jarrod Walker- Manager of Works
Date:	09 December 2025
Matters for Consideration:	To authorise CEO and Works Manager to utilise eQuotes to procure engineering and project management services for the continuation of the Carnarvon Mullewa Road Upgrade to Seal works.
Background:	The sealing of the Carnarvon Mullewa Road forms part of our strategic plan to seal to Meekatharra. MRWA have confirmed that they will fund a further \$5.5M towards the project in the 2026-27 financial year.
Comments:	<p>The CEO has requested that Main Roads brings these funds forward to begin works in the 2025-26 financial year. If successful, the Shire will need to begin procurement processes now.</p> <p>The project requires engineering and project management to be engaged as soon as possible so we can ensure we complete the works on time and to manage a suitably qualified earthworks contractor.</p> <p>MRWA have funded the previous six adjoining projects to upgrade to seal on this route. Greenfields Technical Services have provided the engineering, procurement and project management of all these past projects and works. To date, all projects have been completed on time and within budget. It would be advantageous and practical to continue engaging Greenfields to project manage the next phase of works.</p> <p>The CEO requests council's approval to utilise WALGA's Preferred Supplier Portal, EQuotes, to seek one quote from Greenfields Technical Services to provide project management and engineering services for RFQ06 Project Management and Engineering for Carnarvon Mullewa Upgrade to Seal Part B.</p>
Statutory Environment:	Local Government Act 1995 Local Government (Function and General) Regulations 1996.
Policy Implications:	Purchasing Policy
Financial Implications:	2025 / 26 and 2026/27 Budget – Funding has been approved and sourced from 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 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	N/A	
Financial Impact	Project goes over budget	L3	Funding provided by MRWA, conduct to Quote and engage suitably qualified project manager.
Service Interruption	N/A	N/A	
Compliance	Conduct tender without decision criteria	L3	Utilise WALGA eQuote portal
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, Manager of Works		
Voting requirement:	Absolute Majority		
Officer's Recommendation:	<p>That Council:</p> <ol style="list-style-type: none"> Authorise the CEO to use the WALGA Preferred Supplier Portal to seek one quote from an engage engineering and project management services company for the Carnarvon Mullewa Road Upgrades. Authorise CEO to award contract to a maximum value of \$750,000. 		
Council Resolution No: 05122025			
MOVED:	CR. H. MCTAGGART	SECONDED:	CR. B. WALKER

That Council:

1. Authorise the CEO to use the WALGA Preferred Supplier Portal to seek one quote from an engage engineering and project management services company for the Carnarvon Mullewa Road Upgrades.
2. Authorise CEO to award contract to a maximum value of \$750,000.

FOR: CR J CAUNT
CR H MCTAGGART
CR B WALKER
CR A MCKEOUGH
CR P WINDIE

AGAINST: CR

F/A: 5/0

UNCONFIRMED

10.5 2024 / 2025 ANNUAL REPORT & ANNUAL FINANCIAL REPORT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	John McCleary – CEO – John is the author of this report.
Author:	John McCleary – Chief Executive Officer
Date:	10 December 2025
Matters for Consideration:	To accept the Shire of Upper Gascoyne Annual Report for the financial year ending 30 June 2025, containing the audited financials and the auditor's independent report for the financial year as provided in Appendix 3 .
Background:	<p>Section 5.53 requires the local government prepare an annual report for each financial year.</p> <p>Among other things, the annual report should contain the auditor's report for the financial year.</p> <p>Section 5.54 provides that the local government accept the annual report by no later than 31 December after that financial year.</p> <p>The CEO must give local public notice of the availability of the report as soon as practical after the report is accepted.</p> <p>An independent Audit as required under section 7.9 of the Local Government Act 1995 was carried out by the Office of the Auditor General.</p> <p>Section 5.27 Electors' General Meetings states that a general meeting of electors of the district must be held once every financial year and that 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>
Comments:	<p>A copy of the Annual Report and Annual Financial Report for the 2024/25 financial year together with the Auditor's Independent Report have been provided to Council as part of this agenda.</p> <p>It must be noted that the Annual Financial Report including the Auditors Independent Report for the year ending 30 June 2025 has already been reviewed by the Audit Committee prior to the Ordinary Meeting of Council.</p> <p>The Office of the Auditor General (OAG) has given the Shire a clean bill of health with no findings, whatsoever.</p>

Statutory Environment:	<p>Local Government Act 1995 – Division 3 – Conduct of Audit:</p> <ul style="list-style-type: none"> • Section 7.9 Audit to be conducted <p>Local Government Act 1995 – Division 5 – Annual Reports and Planning:</p> <ul style="list-style-type: none"> • Section 5.53 Annual Reports • Section 5.54 Acceptance of Annual Reports • Section 5.55 Notice of Annual Reports <p>Local Government Act 1995 – Division 2 – Council meetings, Committees and their meetings and Electors' meetings:</p> <ul style="list-style-type: none"> • Section 5.27 Electors' General Meetings • Section 5.29 Convening Electors' Meetings
Policy Implications:	Nil
Financial Implications:	Council has made an appropriate allowance for the costs associated with Auditing as required under the Local Government Act 1995.
Strategic Implications:	Nil
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		
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:	Office of the Auditor General (OAG) William Buck - Auditors		

Voting requirement:	Absolute Majority		
Officer's Recommendation:	<p><i>That Council:</i></p> <ol style="list-style-type: none"> 1. Accepts the Annual Report together with Annual Financial Report including the Independent Auditors Report for the period 1st July 2024 to 30th June 2025. 2. Sets the date for the Annual Meeting of Electors to be held on the 11th of February, commencing at 10.30am in the Shire Council Chambers. 		
Council Resolution No: 06122025			
MOVED:	CR. A. MCKEOUGH	SECONDED:	CR. B. WALKER
<p><i>That Council:</i></p> <ol style="list-style-type: none"> 1. Accepts the Annual Report together with Annual Financial Report including the Independent Auditors Report for the period 1st July 2024 to 30th June 2025. 2. Sets the date for the Annual Meeting of Electors to be held on the 11th of February, commencing at 10.30am in the Shire Council Chambers. 			
FOR:	CR J CAUNT CR H MCTAGGART CR B WALKER CR A MCKEOUGH CR P WINDIE	AGAINST:	CR
F/A: 5/0			

10.6

HOUSE TENDER DECISION MAKING CRITERIA

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Sean Walker – Town Maintenance Supervisor
Date:	5 th December 2025
Matters for Consideration:	To determine the evaluation criteria for assessing tenders for the provision of one 3 x 2 home.
Background:	At the ordinary meeting of Council held in August 2025 as part of the 25/26 Budget, it was resolved that the Shire borrow \$600,000 from the WA Treasury for the purpose of constructing one new 3x2 staff house on portion of lot 53 Smith Street. If further monies are required there is provision in the building reserve account.
Comments:	As the total cost of the provision of this home is going to be in excess of \$250,000 we will be required to go to public tender. It is our intention to Publish in accordance with the Act seeking companies to tender on the provision of a modular home.
Statutory Environment:	<p>Local Government Act 1995 Local Government (Function and General) Regulations 1996</p> <p>2A. If a local government — (b) not being required to invite a tender, decides to invite a tender</p> <p>The local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.</p>
Policy Implications:	Nil.
Financial Implications:	Future Budgets – making allowance for the repayment of the loan.
Strategic Implications:	<ul style="list-style-type: none"> Strategic Community Plan - Strategy 2.2.3 - Develop industrial, residential and commercial land development and seek investment opportunities. Corporate Business Plan – 2.2.3.3 – Increase and upgrade Shire residential stock. SUG Staff Housing Strategy
Risk:	

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		

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)

Consultation:	Staff Phil Swain – EHO / Building Surveyor
Voting requirement:	Simple Majority

Officer's Recommendation:	<p><i>That Council adopt the following decision criteria for deciding which tender should be accepted.</i></p> <p>Qualitative Criteria</p> <p><i>In determining the most advantageous Tender, the Principal will score each Tenderer against the qualitative criteria.</i></p> <p><i>It is essential that Tenderers address each qualitative criterion. The Tenders will be used to select the chosen Tenderer, and failure to provide the specified information may result in elimination from the tender evaluation process.</i></p> <p><i>The qualitative criteria for this Request are as follows:</i></p> <table border="1" data-bbox="573 631 1403 871"> <thead> <tr> <th data-bbox="573 631 1160 676">Description of Criteria</th><th data-bbox="1160 631 1403 676">Weighting</th></tr> </thead> <tbody> <tr> <td data-bbox="573 676 1160 720">Organisational Capacity</td><td data-bbox="1160 676 1403 720">40%</td></tr> <tr> <td data-bbox="573 720 1160 765">Product Quality</td><td data-bbox="1160 720 1403 765">40%</td></tr> <tr> <td data-bbox="573 765 1160 810">Occupational Health & Safety</td><td data-bbox="1160 765 1403 810">10%</td></tr> <tr> <td data-bbox="573 810 1160 871">Methodology for Construction & Delivery</td><td data-bbox="1160 810 1403 871">10%</td></tr> </tbody> </table> <p>Price Consideration: Weighted Cost Criteria</p> <table border="1" data-bbox="573 983 1489 1062"> <thead> <tr> <th data-bbox="573 983 1044 1028">Criteria</th><th data-bbox="1044 983 1489 1028">Weighting</th></tr> </thead> <tbody> <tr> <td data-bbox="573 1028 1044 1062">Tendered price</td><td data-bbox="1044 1028 1489 1062">100%</td></tr> </tbody> </table>	Description of Criteria	Weighting	Organisational Capacity	40%	Product Quality	40%	Occupational Health & Safety	10%	Methodology for Construction & Delivery	10%	Criteria	Weighting	Tendered price	100%
Description of Criteria	Weighting														
Organisational Capacity	40%														
Product Quality	40%														
Occupational Health & Safety	10%														
Methodology for Construction & Delivery	10%														
Criteria	Weighting														
Tendered price	100%														
Council Resolution No: 07122025															
MOVED:	CR. A. MCKEOUGH	SECONDED:	CR P. WINDIE												
<i>That Council adopt the following decision criteria for deciding which tender should be accepted.</i>															
<p>Qualitative Criteria</p> <p><i>In determining the most advantageous Tender, the Principal will score each Tenderer against the qualitative criteria.</i></p> <p><i>It is essential that Tenderers address each qualitative criterion. The Tenders will be used to select the chosen Tenderer, and failure to provide the specified information may result in elimination from the tender evaluation process.</i></p> <p><i>The qualitative criteria for this Request are as follows:</i></p> <table border="1" data-bbox="223 1657 1049 1897"> <thead> <tr> <th data-bbox="223 1657 811 1702">Description of Criteria</th><th data-bbox="811 1657 1049 1702">Weighting</th></tr> </thead> <tbody> <tr> <td data-bbox="223 1702 811 1747">Organisational Capacity</td><td data-bbox="811 1702 1049 1747">40%</td></tr> <tr> <td data-bbox="223 1747 811 1792">Product Quality</td><td data-bbox="811 1747 1049 1792">40%</td></tr> <tr> <td data-bbox="223 1792 811 1837">Occupational Health & Safety</td><td data-bbox="811 1792 1049 1837">10%</td></tr> <tr> <td data-bbox="223 1837 811 1897">Methodology for Construction & Delivery</td><td data-bbox="811 1837 1049 1897">10%</td></tr> </tbody> </table>	Description of Criteria	Weighting	Organisational Capacity	40%	Product Quality	40%	Occupational Health & Safety	10%	Methodology for Construction & Delivery	10%					
Description of Criteria	Weighting														
Organisational Capacity	40%														
Product Quality	40%														
Occupational Health & Safety	10%														
Methodology for Construction & Delivery	10%														

Price Consideration: Weighted Cost Criteria

Criteria	Weighting
Tendered price	100%

FOR: CR J CAUNT
CR H MCTAGGART
CR B WALKER
CR A MCKEOUGH
CR P WINDIE

AGAINST: CR

F/A: 5/0

UNCONFIRMED

10.7 CHANGE OF FEBRUARY ORDINARY MEETING DATE	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary - Chief Executive Officer
Date:	11 December 2025
Matters for Consideration:	To change the date of the February 2026 Ordinary Meeting of Council from the 11 th of February 2026 to the 10 th of February 2026.
Background:	To ensure compliance with the Local Government Act
Comments:	<p>The Annual Report and the Annual Financial Report are to be presented to the Annual Electors Meeting within 56 days from when Council resolved to accept them.</p> <p>In this case the 10th of February 2026 is the absolute latest we can hold our Annual General Electors meeting.</p>
Statutory Environment:	<p><i>Local Government Act 1995 section 5.27</i></p> <p>(1) A general meeting of the electors of a district is to be held once every financial year.</p> <p>(2) A general meeting is to be held on a day selected by the local government but not more than <u>56 days</u> after the local government accepts the annual report for the previous financial year.</p> <p><i>Local Government (Administration) Regulations 1996 – Regulation 12</i></p> <p>(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:	That Council move the date of the February Ordinary Meeting of Council to the 10 th of February 2026.

Council Resolution No: 08122025

MOVED: CR. P WINDIE **SECONDED:** CR. H. MCTAGGART

That Council move the date of the February Ordinary Meeting of Council to the 10th of February 2026

FOR: CR J CAUNT
CR H MCTAGGART
CR B WALKER
CR A MCKEOUGH
CR P WINDIE

AGAINST: CR

11. MATTERS BEHIND CLOSED DOORS

12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

14. OUTSTANDING COUNCIL MEETING RESOLUTIONS

Resolution Nº	Subject	Status	Open / Close	Responsible Officer

15. MEETING CLOSURE

The Shire President closed the meeting at 11:05am.

APPENDIX 1

(List of Accounts Paid Report for November 2025)

Date: 12/12/2025
Time: 9:39:35AM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
Midwest Auto Group Pty Ltd				
EFT18718	04/11/2025	Plant 11 - Ford Ranger 2026 DOUBLE CAB CHASSIS XLT	1	85,413.49
INV	03/11/2025	Ford Ranger 2026 DOUBLE CAB CHASSIS XLT , 3.0L V6 10 SPD AUTO 4x4, On Road Costs - 12 Months	1	85,413.49
Commonwealth Mastercard				
EFT18719	03/11/2025	Credit Card Payment	1	1,271.57
INV 11149	03/10/2025	Mt Augustus Tourist Park - Dinner (Landor Races)	1	30.00
INV	19/10/2025	Booking.com - Accommodation for Monty Cotton at Carnarvon Motel for Sunday 19th October due to flight being cancelled	1	250.00
INV	26/10/2025	Jotform - Subscription Service for Data Collection	1	12.46
INV	28/10/2025	Jotform - Subscription Service for Data Collection	1	498.23
INV 31686	28/10/2025	1 x GCPCR TCSA-YL-NF - THROTTLE ACTUATOR and delivery charge,	1	344.42
INV CREDIT	28/10/2025	Jotform - Subscription Service for Data Collection, Incorrectly amount entered	1	-0.01
INV	29/10/2025	Kestrel Cafe - Lunch for GDC Meeting - Carnarvon - 4 People	1	136.47
RSM Australia Pty Ltd				
EFT18720	07/11/2025	Accounting and Financial Services for 2025/26 under RFT01-22/23 - October 2025	1	11,006.75
INV	31/10/2025	Accounting and Financial Services for 2025/26 under RFT01-22/23 - October 2025, Rates Contractor for 2025/26	1	11,006.75
Pumps Australia Ltd				
EFT18721	07/11/2025	P128 - ISUZU Service Truck - Compressor Motor	1	4,246.00
INV 77333	22/10/2025	1 x YAN L48 ES QXU 3/4 INCH COMPRESSOR MOTOR plus freight	1	4,246.00
Totally Workwear Geraldton				
EFT18722	07/11/2025	Staff Uniforms; Jamie Podmore & Dameon Whitby	1	1,752.05
INV	17/10/2025	Uniform Jamie Podmore - K54875YN3XL KG *C* W/C SPL HIVIS S/S SHIRT, SIZE 3XL, Uniform Jamie Podmore - EMB01 SHIRE LOGO , , Uniform Jamie Podmore - EMBN00 EMBROID NAME - PODS, , Uniform Jamie Podmore - K07010NV107R K07010- KG SIDE TAB DRILL SHORT NAV, SIZE 107R or 42, Uniform Dameon Whitby - BS1895YN 6XL BI L/W HIVIS SPL S/S SHIRT YEL/NAV , Size: 6XL, , Uniform Dameon Whitby - EMB01 SHIRE LOGO , , Uniform Dameon Whitby - EMBN00 EMBROID NAME - DAMEON, , Uniform Dameon Whitby - K07010NV112R Shorts Mens Work Shorts K07010 Navy KINGGEE, ORIGINALS DRILL UTILITY SHORT, Size 112s, , 332152WE105 Steel Blue Argyle Zip Bump Cap Wheat 10.5 for Sean Walker	1	1,079.10
INV	17/10/2025	K54875YN1XS - KG W/C SPL HIVIS Shirt , with SUG Logo and Name: ALI, EMBO1 - SUG LOGO, EEMBN00 - Embroid Name - ALI, QP BSH1008 BIS NAVY SIZE 77R SHORTS, OLIVER ZIP SIDED BOOT WHEAT SIZE 8.5	1	672.95
ABBL Contracting & Maintenance				
EFT18723	07/11/2025	ABBL - Labour Hire - Town Maintenance 13.10.2025 to 17.10.2025	1	8,481.00

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
ABBL Contracting & Maintenance				
INV INV-1520	20/10/2025	Labour Hire for Rubbish Collection Costs, Pavilion Operating Costs, Lot 17 Gregory Street (Gardens), Lot 19 Gregory Street (Gardens), Lot 21 Gregory Street (Gardens), Lot 23 Gregory Street (Gardens), Lot 45 Gregory Street (Gardens), Parks, Gardens & Reserves Maintenance	1	3,300.00
INV INV-1528	26/10/2025	45E Carnarvon Mullewa Road (East) - Labour Hire - Roller Operator - Week Ending 26.10.2025	1	2,541.00
INV INV-1527	26/10/2025	Labour Hire for Gregory Street, Rubbish Collection Costs, Rubbish Tip Maintenance, Pavilion Operating Costs, Lot 17 Gregory Street (Gardens), Lot 23 Gregory Street (Gardens), Lot 45 Gregory Street (Gardens), Town Oval Maintenance, Parks, Gardens & Reserves Maintenance, RO Plant Operating, Two Rivers Memorial Park Tourist Stop Gardens	1	2,640.00
Bishop Transport Pty Ltd				
EFT18724	07/11/2025	Freight from Perth to Carnarvon - 23.10.2025 - Aqua Pump and Irrigation	1	164.03
INV B330688	24/10/2025	Freight from Perth to Carnarvon - 23.10.2025 - Aqua Pump and Irrigation	1	164.03
BOC Limited				
EFT18725	07/11/2025	3 x Oxygen Bottle Rental - 01.11.2025 to 31.01.2026	1	172.46
INV	29/10/2025	3 x Oxygen Bottle Rental - 01.11.2025 to 31.01.2026	1	172.46
Carnarvon Electrics				
EFT18726	07/11/2025	CRC replace powerpoints x6, reinstall 1 light switch, powerpoints in Medical room x 3	1	2,242.78
INV 14733	22/09/2025	CRC replace powerpoints x6, reinstall 1 light switch, powerpoints in Medical room x3, As per quote 350	1	2,242.78
Coolyou Pty Ltd t/a Dust Up Projects				
EFT18727	07/11/2025	Freight from Carnarvon to Gascoyne Junction - 22.09.2025 to 24.10.2025	1	3,472.94
INV INV-935	29/10/2025	Freight from Carnarvon to Gascoyne Junction for Staff Incentive Scheme, CRC, Oxygen Bottles, Bush Ball Event, Council Meetings, Mental Health Week, Office Equipment PCS, P50 - Camp Trailer, P58 - Camp Trailer, P95 - ISUZU 4x4 Crew Man Service Truck, P129 - Kubota Tractor and Attachments, Pavilion - Minor Furniture Plant & Equipment, Town Oval Maintenance, Tyres, Works Freight Costs, Workshop Equipment, and Workshop - Stock Purchases	1	3,472.94
Department Of Fire And Emergency Services				
EFT18728	07/11/2025	2025/26 Emergency Services Levy for Shire Properties	1	1,728.00

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
Department Of Fire And Emergency Services				
INV 160198	30/10/2025	Lot 17 Gregory Street - ESL Payment - Local Government, , Lot 19 Gregory Street - ESL Payment - Local Government, Lot 21 Gregory Street - ESL Payment - Local Government, Lot 23 Gregory Street - ESL Payment - Local Government, Lot 39 Gregory Street - ESL Payment - Local Government, Lot 40 Gregory Street - ESL Payment - Local Government, Lot 45 Gregory Street - ESL Payment - Local Government, Lot 48 Hatch Street Duplex - ESL Payment - Local Government, Lot 49 Hatch Street - ESL Payment - Local Government, Lot 52 Hatch Street - ESL Payment - Local Government, Lot 50 Hatch Street - ESL Payment - Local Government, Lot 68 Gregory Street (Pavillion) - ESL Payment - Local Government, Lot 500 Old Police Station (Lease) - ESL Payment - Local Government, 4 Pimbee Road - Junction Pub - ESL Payment - Local Government, Office Repairs and Maintenance - ESL Payment - Local Government, Depot Repairs and Maintenance - ESL Payment - Local Government	1	1,728.00
Gascoyne Office Equipment				
EFT18729	07/11/2025	Printing and Photocopying Costs - October 2025	1	577.74
INV	31/10/2025	Printing and Photocopying Costs - Admin & Works, Printing and Photocopying Costs - CRC	1	577.74
Geraldton Fuel Company T/as Refuel Australia				
EFT18730	07/11/2025	Fuel for P53, P79 & P50 - Camp Trailer (with 4000L fuel tank) - 5700 litres @ 1.67ex gst	1	12,294.36
INV 02906760	27/10/2025	Fuel for P53, P79 & P50 - Camp Trailer (with 4000L fuel tank) - 5700 litres @ 1.67ex gst	1	10,484.58
INV 31102025	31/10/2025	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	1,809.78
Grants Empire				
EFT18731	07/11/2025	Development of Regional Housing Supply Fund Application - Payment 1/2	1	2,640.00
INV 00002440	31/10/2025	Development of Regional Housing Supply Fund Application, Development of RHSF applicable Business Case with Assessment Criteria	1	2,640.00
Carnarvon IGA				
EFT18732	07/11/2025	Bush Ball Event - 5 x 15L cooler bottles	1	75.00
INV 17102025	17/10/2025	5 x 15L cooler bottles	1	75.00
Johnson Property Group Australia				
EFT18733	07/11/2025	Tourism Precinct - Replacement Fridge for the Backpackers Unit plus freight.	1	887.00
INV INV-0719	11/09/2025	Tourism Precinct - Replacement Fridge for the Backpackers Unit plus freight.	1	887.00
Paul D Kearney - Carpenter & Joiner				
EFT18734	07/11/2025	Installation of Compactus in Archive Room, including Travel	1	2,365.00
INV 182	02/11/2025	Installation of Compactus in Archive Room, including Travel	1	2,365.00
Lifestyle Australia Pty Ltd				
EFT18735	07/11/2025	Lifestyle - Go With The Flow Bags - Caravan and Camping Show	1	2,227.50
INV 24111	31/10/2025	Lifestyle - Go With The Flow Bags - Caravan and Camping Show	1	2,227.50
Monty Cotton Pty Ltd				
EFT18736	07/11/2025	Reimbursement of Expenses - Plane was cancelled and stayed overnight in Carnarvon - Meals for 3 and Fuel	1	251.11

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Monty Cotton Pty Ltd					
INV	03/11/2025	Reimbursement of Expenses - Plane was cancelled and stayed overnight in Carnarvon - Meals for 3 and Fuel	1	251.11	
Perfect Computer Solutions Pty Ltd					
EFT18737	07/11/2025	I.T Support for Administration Office and CRC - 27.10.2025	1		127.50
INV 29954	31/10/2025	Monthly fee for Monitoring, Management and Resolution of Disaster Recovery Options, I.T Support for Administration Office and CRC	1	127.50	
Raw Creative					
EFT18738	07/11/2025	Under Gascoyne Skies Flyers - Print of 700 Stickers and Artwork	1		980.50
INV INV-0115	22/10/2025	Under Gascoyne Skies Flyers - Print of 700 Stickers and Artwork	1	617.50	
INV INV-0124	30/10/2025	Design, Artwork and Printing Sign Promotional Wander Outback	1	363.00	
Sign Here Signs Pty Ltd					
EFT18739	07/11/2025	6 x 1200 x 600 Combined Grader Ahead Signs	1		752.40
INV I041878	31/10/2025	6 x 1200 x 600 Combined Grader Ahead Signs	1	752.40	
Stratco WA Pty Ltd					
EFT18740	07/11/2025	Supply Double Frontier Carport x 2	1		6,075.38
INV 10845392	09/10/2025	Supply Double Frontier Carport as per attached quote, Geraldton pickup., Supply Double Frontier Carport as per attached quote, Geraldton pickup.	1	6,075.38	
Vanguard Print					
EFT18741	07/11/2025	Storage and Distribution of Tourism Brochures - October 2025	1		153.45
INV 49052	31/10/2025	Storage and Distribution of Tourism Brochures - October 2025	1	153.45	
Corsign WA Pty Ltd					
EFT18742	07/11/2025	C3394 - Signage Stock	1		83,018.10
INV 00098831	30/10/2025	Signage and materials as per quote#98831	1	83,018.10	
Greenfield Technical Services					
EFT18743	07/11/2025	AGRН-1175 - Dec 2024 Flood Damage Pickup 01.09.2025 to 30.09.2025	1		1,127.50
INV INV-4822	28/10/2025	AGRН-1062 - Construction Management 01.09.2025 to 30.09.2025,	1	423.50	
INV INV-4824	28/10/2025	AGRН-1175 - Dec 2024 Flood Damage Pickup 01.09.2025 to 30.09.2025	1	704.00	
Greenfield Technical Services					
EFT18744	07/11/2025	C3393 - State Initiative Program - Carnarvon / Meekatharra. Provision of engineering, project management of Bitumen Upgrades 25-26 for period 01.09.2025 to 30.09.2025	1		25,239.67
INV INV-4831	28/10/2025	C3393 - State Initiative Program - Carnarvon / Meekatharra. Provision of engineering, project management of Bitumen Upgrades 25-26 for period 01.09.2025 to 30.09.2025	1	13,134.00	
INV INV-4855	29/10/2025	C3393 - State Initiative Program - Carnarvon / Meekatharra. Provision of engineering, project management of Bitumen Upgrades 25-26 for period 13.10.2026 to 26.10.2025	1	12,105.67	
Horizon Power					
EFT18745	07/11/2025	Street Lighting Costs - 01.10.2025 to 31.10.2025	1		406.32
INV 21 025	31/10/2025	Street Lighting Costs - 01.10.2025 to 31.10.2025	1	406.32	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT18746	12/11/2025	P103 - Ford Ranger Super Cab - Full Complete Service 113,947km Travel from Geraldton Return	1		3,751.00
INV INV-2589	24/10/2025	P53 - Camp Trailer - Remove and replace start/stop Solenoid, Travel to camp	1		385.00
INV INV-2590	24/10/2025	P103 - Ford Ranger Super Cab - Full Complete Service 113,947km, P103 - Ford Ranger Super Cab - Travel from Geraldton - Return, P55 - Low Loader - Float 2 axle - Travel from Geraldton - Return, P53 - Camp Trailer - Travel from Geraldton - Return, P95 - ISUZU 4x4 Crew Man Service Truck - Travel from Geraldton - Return, P113 - 2020 Toyota Hilux 4x4 - Travel from Geraldton - Return	1		1,441.00
INV INV-2591	24/10/2025	P95 - ISUZU 4x4 Crew Man Service Truck - Inspect and Adjust Fuel System	1		770.00
INV INV-2592	24/10/2025	P113 - 2020 Toyota Hilux 4x4 - Complete Service 200,261km, Turbo seals leaking, filling intake with oil	1		616.00
INV INV-2588	24/10/2025	P55 - Low Loader - Float 2 axle - Remove and replace air valve, check for leaks.	1		539.00
John Leslie McCleary					
EFT18747	14/11/2025	BUPA - Reimbursement for Health Insurance - November 2025	1		819.08
INV MEAL	31/10/2025	Meal allowance for meeting with Main Roads in Perth 31.10.2025 to 07.11.2025	1		271.60
INV	10/11/2025	BUPA - Reimbursement for Health Insurance - November 2025	1		547.48
ABBL Contracting & Maintenance					
EFT18748	14/11/2025	Labour Hire Costs	1		9,594.75
INV INV-1532	03/11/2025	45E - Carnarvon Mullewa Road (East) - Labour Hire - Roller Operator - Week Ending 02.11.2025	1		6,294.75
INV INV-1531	03/11/2025	Labour Hire for Rubbish Collection Costs, Office Repairs and Maintenance, Lot 17 Gregory Street (Gardens), Lot 19 Gregory Street (Gardens), Lot 45 Gregory Street (Gardens), Town Oval Maintenance, Parks, Gardens & Reserves Maintenance, RO Plant Operating Expenditure, Two Rivers Memorial Park Tourist Stop Gardens	1		3,300.00
Ashworth Office Concepts					
EFT18749	14/11/2025	Office Furniture for New Office Additions	1		8,448.00
INV 00001705	09/11/2025	1 x Set of storage cupboards for CEO office , 2000 height , 500 Depth, 1700 width , 3 doors (3 sections) 1 section for cloths - suit and other sections for folders, 1 x Mobile table for CEO Office , 1400 Long x 750 deep x 725 high , Mobile box under with castors, 1 x Mobile Pedestal in Jarrah Veneer for CEO office , , 1 x Desk with Boost Frame for SCSO Office , Delivery and Installation, 1 x Panel for Draw Box for SCSO Office	1		8,448.00
Australia Post					
EFT18750	14/11/2025	Postage costs for October 2025	1		60.48
INV	03/11/2025	Postage and Freight Costs for Administration	1		60.48
Bishop Transport Pty Ltd					
EFT18751	14/11/2025	Freight from Perth to Carnarvon 05.11.2025 - Garpen	1		67.85
INV	31/10/2025	P50 - Refund of Freight for Damaged Compressor	1		-309.80
INV B332132	03/11/2025	Freight from Perth to Carnarvon 03.11.2025 - Sign Here Signs	1		163.92
INV B332540	05/11/2025	Freight from Perth to Carnarvon 05.11.2025 - Garpen	1		213.73

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Blanche Maree Walker					
EFT18752	14/11/2025	Craft Payment for October 2025	1		8.00
INV	31/10/2025	Craft Payment for October 2025, Craft Payment for October 2025 less Commission	1		8.00
Carnarvon Auto Electrics					
EFT18753	14/11/2025	2 x Heavy Duty Jumper Lead Set	1		440.09
INV 40004334	13/10/2025	2 x Heavy Duty Jumper Lead Set	1		440.09
Carnarvon Motor Group					
EFT18754	14/11/2025	P139 - 2023 MAZDA BT-50 4x4 - Batteries	1		615.33
INV JC40462	05/11/2025	Replace Front and Rear Batteries - HCM27SMF AC Delco Deep Cycle, Replace Front and Rear Batteries - DIN66HMF Battery, Replace Front and Rear Batteries - Workshop Materials	1		615.33
Carnarvon Growers Association Inc					
EFT18755	14/11/2025	2025/2026 Membership Fee	1		16.50
INV CH14149	30/06/2025	2025/2026 Membership Fee	1		16.50
Coolyou Pty Ltd t/a Dust Up Projects					
EFT18756	14/11/2025	Freight from Carnarvon to Gascoyne Junction - 22.11.2025 - Fridge	1		114.00
INV INV-884	24/09/2025	Freight from Carnarvon to Gascoyne Junction - 22.11.2025 - Fridge	1		114.00
D & E Partners					
EFT18757	14/11/2025	Accommodation and Meal Charges	1		2,491.00
INV 2829	14/09/2025	Accommodation Photographer - Event Content Creation 22-08.2025 to 25.08.2025, Andrew Robinson, Dinner 22 AUG, Breakfast 23 AUG, Lunch 23 AUG, Dinner 23 AUG, Breakfast 24 AUG, Lunch 24 AUG, Dinner 24 AUG, Breakfast 25 AUG	1		585.00
INV 9607	06/11/2025	Accommodation for Mark Willis checking in 11th August to 14th August	1		375.00
INV 9608	06/11/2025	Tim Pridhan One Night accommodation Check In 21.10.25, Check Out:22.10.25 to service on P55 - Low Loader - Float 2 axle, P53 - Camp Trailer (with 4000L fuel tank), P103 - Ford Ranger Super Cab 3.2L 4x4 2019, P95 - ISUZU 4x4 Crew Man Service Truck and P113 - 2020 Toyota Hilux 4x4 2.8L DSL SR5 2020 – Pool Car,	1		420.00
INV 9611	07/11/2025	Accommodation for Travis RSM	1		125.00
INV 9612	07/11/2025	Accommodation Michael Ward Trio - 3 rooms for 2 nights	1		750.00
INV 9613	07/11/2025	Packed morning tea and lunch for Road Inspection Tuesday 16th September 2025, 3 x Wraps, 3 x Muffins	1		60.00
INV 9615	07/11/2025	Shire Office Amenities & Minor Purchases	1		36.00
INV 000-9618	07/11/2025	Food For Kids Halloween Event, X2 Platters For 31/10/25	1		140.00
D J Blackburn Plumbing & Gas					
EFT18758	14/11/2025	Pavilion Operating Costs - 2 x Trap Seals plus Freight	1		265.89

Date: 12/12/2025
Time: 9:39:35AM

SHIRE OF UPPER GASCOYNE

USER:Finance Manager
PAGE: 7

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
D J Blackburn Plumbing & Gas					
INV 00007309	03/11/2025	2 x trap seals plus freight	1	265.89	
Eastern Gascoyne Gymkhana Club					
EFT18759	14/11/2025	Community Donation 25/26 Eastern Gascoyne Gymkhana Club	1	1,000.00	
INV 2025-07	31/10/2025	Community Donation 25/26 Eastern Gascoyne Gymkhana Club	1	1,000.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT18760	14/11/2025	Supply bulk fuel to Camp Trailers with 4000 litre diesel tank - 4550 litres of diesel @ 1.73ex	1	8,663.20	
INV 02911851	04/11/2025	Supply bulk fuel to Camp Trailers with 4000 litre diesel tank - 4550 litres of diesel @ 1.73ex	1	8,663.20	
Gascoyne Plumbing Solutions					
EFT18761	14/11/2025	Supply and install an ABS PIR S12/2D Submersible Sewage Grinder Pump with a 10m cable and a 1.2kW, 415VAC motor. Electrical work not included.	1	6,393.00	
INV 5019	22/10/2025	Supply and install an ABS PIR S12/2D Submersible Sewage Grinder Pump with a 10m cable and a 1.2kW, 415VAC motor. Electrical work not included.	1	6,393.00	
Carnarvon IGA					
EFT18762	14/11/2025	BBQ Supplies for Mental Health Week and Staff Christmas Function	1	1,114.00	
INV 01-0891	22/10/2025	IGA Meat order for Community Mental health BBQ, IGA Meat order for Community Mental health BBQ, IGA Meat order for Staff Christmas Party	1	1,114.00	
Ilda Joan Williams					
EFT18763	14/11/2025	Craft Payment for October 2025	1	17.95	
INV	31/10/2025	Craft Payment for October 2025, Craft Payment for October 2025 Less Commission	1	17.95	
Jarrahdah Contracting					
EFT18764	14/11/2025	Freight from Perth to Gascoyne Junction (Return) 25.10.2025 to 01.11.2025	1	3,012.90	
INV INV-0904	03/11/2025	Freight from Gascoyne Junction to Perth - Manheim Auctions, Freight from Perth to Gascoyne Junction - Corsigns, Freight from Carnarvon to Gascoyne Junction - Tropics Hardware	1	3,012.90	
Jarrod Lachlan Walker					
EFT18765	14/11/2025	Reimbursement of fuel purchased on Personal Credit Card (unable to find Refuel Card)	1	218.98	
INV	11/11/2025	Reimbursement of fuel purchased on Personal Credit Card (unable to find Refuel Card)	1	218.98	
Officeworks					
EFT18766	14/11/2025	Various Stationery and Office Equipment	1	233.00	
INV 624783650	03/11/2025	Zero-X 3-Axis Gimbal with Powerbank, Product Code: DEZXG100 Unit Price: \$169.00 ,	1	169.00	
INV 624788035	03/11/2025	J.Burrows Hook & Loop Wrap Tape 19mm x 3.6m Black, Product Code: JBHLT1936B Unit Price: \$16.00 ,	1	16.00	
INV 624787811	03/11/2025	J.Burrows Hook & Loop Wrap Tape 19mm x 3.6m Black, Product Code: JBHLT1936B Unit Price: \$16.00 ,	1	48.00	
Raw Creative					
EFT18767	14/11/2025	Under Gascoyne Skies Flyers - Print of 700 and Artwork	1	978.00	
INV INV-0126	01/11/2025	Under Gascoyne Skies Flyers - Print of 700 and Artwork	1	978.00	
Recoo Pty Ltd					
EFT18768	14/11/2025	P58 - Camp trailer - Filters	1	62.11	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Repo Pty Ltd					
INV	04/11/2025	6 x Z79A Oil Filters		1	62.11
Westrac Pty Ltd					
EFT18769	14/11/2025	Various Expenditure		1	831.60
INV PI	06/11/2025	50 x Bolts-Plow 4F-7827		1	33.66
INV PI	07/11/2025	50 x Bolts-Plow 4F-7827, 50 x Nut-Hex 2J-3506		1	296.34
INV PI	07/11/2025	Annual subscription to Visionlink		1	501.60
Westlog Pty Ltd					
EFT18770	14/11/2025	In-Town Water Supply - Perforating Bore		1	57,750.00
INV	06/11/2025	Perforating bore casing with 20 shots/meter Owen 2125-302-LS shaped charges, including gamma correlation log, mob/demob, perforations. Perforations - 1 x round of perforations from approx. 680m - 690m, 2 x rounds of perforations from approx. 690m - 700m.		1	57,750.00
ABBL Contracting & Maintenance					
EFT18771	14/11/2025	C3395 - Supply Grid Base Slabs		1	13,490.08
INV INV-1534	04/11/2025	C3395 - Supply Grid Base Slabs		1	13,490.08
Them Earth Moving					
EFT18772	14/11/2025	C3399 - RRG Carnarvon Mullewa SLK 122 to 148 - Resheeting - 25/26 - Water Cart Hire - 26.10.2025 to 05.11.2025		1	43,389.50
INV 00001471	06/11/2025	C3399 - RRG Carnarvon Mullewa SLK 122 to 148 - Resheeting - 25/26 - Water Cart Hire - 26.10.2025 to 05.11.2025		1	43,389.50
Water Corporation					
EFT18773	14/11/2025	Water Consumption 05.09.2025 to 07.11.2025 - Service Charges 01.11.2025 to 31.12.2025 63 Days		1	3,894.24
INV	07/11/2025	Water Consumption & Service Charges for CRC - 25%, Administration 25%, Water Consumption & Service Charges - Depot 50%, Depot, Lot 6 Scott Street - Vacant land, Lot 17/18, 31 Gregory Street, Lot 19, 27 Gregory Street, - Lot 21, 23 Gregory Street, - Lot 23, 19 Gregory Street, Lot 45, 15 Gregory Street, Lot 40, 3 Gregory Street, Lot 39, 3 Gregory Street, Lot 49, 20 Hatch Street, - Lot 52, 26 Hatch Street, Lot 50, 22 Hatch Street, Lot 51, 24 Hatch Street, Lot 45B, 15 Gregory Street, Town Oval, Town Oval - RES 382030 Gregory Street, Lot 48, 18 Hatch Street, Lot 48, 18 Hatch Street, and Lot 48, 18 Hatch Street		1	3,894.24
John Leslie McCleary					
EFT18774	14/11/2025	Meal Allowance - Meetings with GDC and Yinggarda PBC		1	211.80
INV MEAL	11/11/2025	Meal Allowance - Meetings with GDC and Yinggarda PBC		1	211.80

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Ainsley Mia Hardie					
EFT18775	14/11/2025	Meal Allowance - Perth 4wd Show 05.11.2025 to 10.11.2025	1		580.60
INV MEAL	05/11/2025	Meal Allowance - Perth 4wd Show 05.11.2025 to 10.11.2025	1		580.60
Woolworths Limited					
EFT18776	17/11/2025	Various Supplies	1		807.90
INV	12/10/2025	October Council Meeting Supplies GST, Office Supplies GST FREE, Event supplies GST, Office supplies GST	1		421.90
INV	21/10/2025	Smoothy items and snacks for kids arts activity - Children's Week Event	1		173.93
INV	23/10/2025	Community BBQ - Mental Health Week Event	1		75.69
INV	24/10/2025	Morning Tea items for craft activity – Mental Health Week Event	1		136.38
Outback Builders WA					
EFT18777	20/11/2025	Deposit for New P52 Camp Accommodation.	1		60,000.00
INV INV-0157	01/07/2025	Replace grader camp accomodation unit P52	1		60,000.00
Afgri Equipment					
EFT18778	20/11/2025	P148 - John Deere Zero Turn Mower 2 - Parts	1		27.17
INV 3032859	13/11/2025	2 x 19M7867 - Hexagonal Head Flanged Screw, M8 X 25, 2 x 49M6496 - Parallel Key, 5 X 5 X 22 mm, 2 x 24M7024 - Round Hole Washer,	1		27.17
ABBL Contracting & Maintenance					
EFT18779	20/11/2025	Labour Hire	1		15,070.00
INV INV-1538	11/11/2025	Labour Hire for Rubbish Collection Costs GEN, Travel/Training/Medicals: Works GEN, Lot 45 Gregory Street (Gardens), Lot 19 Gregory Street (Gardens), Lot 21 Gregory Street (Gardens), Lot 23 Gregory Street (Gardens), Lot 39 Gregory Street (Gardens), Lot 40 Gregory Street (Gardens), Lot 45 Gregory Street (Gardens), Lot 52 Hatch Street (Gardens), Lot 50 Hatch Street (Gardens), Lot 45B, 15 Gregory Street (Hatch Street) (Gardens), Town Oval Maintenance, Parks, Gardens & Reserves Maintenance, Two Rivers Memorial Park Tourist Stop Gardens	1		3,300.00
INV INV-1539	11/11/2025	45E - Carnarvon Mullewa Road (East) - Labour Hire - Roller Operator - Week Ending 10.11.2025	1		2,656.50
INV INV-1545	17/11/2025	Labour Hire for Rubbish Collection Costs, Rubbish Tip Maintenance, Pavilion Operating Costs, Airstrip Operating Costs, Depot Repairs and Maintenance, P134 - CAT 302 AC Mini Excavator, P85 - Toyota Hilux 4WD Traytop, Lot 17 Gregory Street (Gardens), Lot 19 Gregory Street (Gardens), Lot 45 Gregory Street (Gardens), Lot 19 Gregory Street (R & M), Town Oval Maintenance, Parks, Gardens & Reserves Maintenance, RO Plant Operating Expenditure, Two Rivers Memorial Park Tourist Stop Public Amenities	1		3,300.00
INV INV-1544	17/11/2025	45E - Carnarvon Mullewa Road (East) - Labour Hire - Roller Operator - Week Ending 16.11.2025	1		5,813.50
Carnarvon Auto Electrics					
EFT18780	20/11/2025	Auto Electrical Services	1		5,274.83
INV 40004334	13/10/2025	2 x Heavy Duty Jumper Lead Set, Reversal of invoice 40004334 - Incorrect Value	1		-440.09
INV 40004334	13/10/2025	2 x Heavy Duty Jumper Lead Set	1		409.99

Date: 12/12/2025
Time: 9:39:35AM

SHIRE OF UPPER GASCOYNE

USER:Finance Manager
PAGE: 10

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
Carnarvon Auto Electrics				
INV 40004472	14/11/2025	Remove Outback Comms Starlink Unit	1	154.00
INV 40004477	17/11/2025	Supply and install uhf, lights and 12v power supply	1	5,150.93
Carnarvon Timber & Hardware				
EFT18781	20/11/2025	Lot 39 Gregory Street - Keys Cut	1	60.00
INV 10971785	12/11/2025	Keys Cut	1	60.00
Carnarvon School Of The Air				
EFT18782	20/11/2025	Book Award donation for the End of Year Presentation Concert 2025	1	70.00
INV 2025-13	18/11/2025	Book Award donation for the End of Year Presentation Concert 2025	1	70.00
Carnarvon Electrics				
EFT18783	20/11/2025	Electrical Services	1	15,465.17
INV 14819	15/11/2025	Supply and install 3 x lights to the patio, install 1 x power point to the patio, install 3 x double GPO and 2 x lights to the Shed. Shed power and lights to installed on a mixed circuit.	1	5,478.79
INV 14823	17/11/2025	- Split up A/C circuit that had Unit A bedroom and Unit B right bedroom A/Cs on it. Installed a new circuit to Unit A left bedroom A/C. - Left unit A right bedroom and unit B right bedroom A/Cs on existing C20 circuit, -Unit A right bedroom A/C still not cooling, indoor fan is running but compressor not working. , -Replace 4 lights in Unit A, -Replace 3 lights in Unit	1	1,641.42
INV 14825	17/11/2025	Replaced 4 lights in Damien's house.	1	913.33
INV 14826	17/11/2025	Supply plug top, 3 phase.	1	293.81
INV 14820	17/11/2025	Install power to the new laundry block, replace light fittings, disconnect the HWS and tested the exhaust fans which need replacing. Test and commission.	1	4,216.47
INV 14822	17/11/2025	Install and connect new circuit for the new air compressor.	1	2,921.35
Coolyou Pty Ltd t/a Dust Up Projects				
EFT18784	20/11/2025	Freight from Carnarvon to Gascoyne Junction - 27.10.2025 to 16.11.2025	1	1,951.00
INV INV-958	16/11/2025	Freight from Carnarvon to Gascoyne Junction for Staff Incentive Scheme, Tyres & Tubes, Traffic Management Signs/Equipment, P141 - Auxiliary Diesel Water Pumps P141 and P58 Camp trailer	1	1,951.00
D & E Partners				
EFT18785	20/11/2025	Accommodation - Servicing CCTV Cameras	1	500.00
INV 9609	07/11/2025	Accommodation - Servicing CCTV Cameras	1	250.00
INV 9610	07/11/2025	Accommodation - Servicing CCTV Cameras	1	250.00

Date: 12/12/2025
Time: 9:39:35AM

SHIRE OF UPPER GASCOYNE

USER:Finance Manager
PAGE: 11

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
Department of Biodiversity Conservation and Attractions				
EFT18786	20/11/2025	Ready To Respond - First Aid Training	1	1,470.00
INV 40150	22/08/2025	Ready To Respond - First Aid Training - Reimburse DBCA for Three bookings used by the Shire,	1	1,470.00
Everywhere Travel				
EFT18787	20/11/2025	Accommodation for John McCleary at the Carnarvon Motel checking in 11.11.25	1	181.00
INV	12/11/2025	Accommodation for John McCleary at the Carnarvon Motel checking in 11.11.25	1	181.00
Hersey's Safety Pty Ltd				
EFT18788	20/11/2025	407010N2 Meter Incline Fuel Meters	1	1,914.00
INV INV-4751	11/11/2025	P54 - Camp Trailer (with 4000L fuel tank) - Clive Ryder, 407010N2 Meter Incline Fuel Meter, P53 - Camp Trailer (with 4000L fuel tank) Jamie Podmore, 407010N2 Meter Incline Fuel Meter, P50 - Camp Trailer (with 4000L fuel tank) - Jeff Pyman, 407010N2 Meter Incline Fuel Meter, P79 - Camp Trailer (with 4000L fuel tank) - Dameon Whitby, 407010N2 Meter Incline Fuel Meter	1	1,914.00
Jarrahdah Contracting				
EFT18789	20/11/2025	Transport New Vehicle from Geraldton to Carnarvon (P156)	1	2,057.00
INV INV-0916	11/11/2025	Transport New Vehicle from Geraldton to Carnarvon (P156)	1	2,057.00
Local Geotechnics				
EFT18790	20/11/2025	Geotechnical Investigation Report - Evaporation Pond	1	17,996.00
INV INV-4682	12/11/2025	As per attached quote, LGP001GTS_REV 0 29 August 2025, Light weight Deflectometer Testing as per the attached email quote.	1	17,996.00
Helene Pty Ltd t/as Lo-Go Appointments				
EFT18791	20/11/2025	Labour Hire : Mark Willis - Finance Officer - 22.09.2025 TO 26.09.2025,	1	4,934.16
INV H5847	01/10/2025	Labour Hire : Mark Willis - Finance Officer - 22.09.2025 TO 26.09.2025,	1	4,934.16
Officeworks				
EFT18792	20/11/2025	Various Stationery and office equipment	1	707.10
INV 625007058	14/11/2025	Rubbermaid Utility Cart Open Side 136kg Capacity, RU409100BK, delivery	1	567.95
INV 625004230	14/11/2025	J.Burrows A4 Laminating Pouches Gloss 100 Pack, PEGL80MA4, AGFA A4 Gloss Magnetic Paper 10 Pack, AGMAGA410, Esselte Mesh Document Tray A4 Black, ES47546BK, J.Burrows Slide Clip Dispenser Medium Black, JBMEDSCDIS, delivery	1	139.15
R & L Couriers				
EFT18793	20/11/2025	Freight from Geraldton to Carnarvon - Westrac	1	82.50
INV	31/07/2025	Freight from Geraldton to Carnarvon - Westrac	1	82.50
Town Planning Innovations Pty Ltd				
EFT18794	20/11/2025	General Planning Services - Staff Housing	1	165.00
INV 69-2025/8	10/11/2025	General Town Planning Services as advised by CEO	1	165.00

Date: 12/12/2025
Time: 9:39:35AM

SHIRE OF UPPER GASCOYNE

USER:Finance Manager
PAGE: 12

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
Town Planning Innovations Pty Ltd				
		Westrac Pty Ltd		
EFT18795	20/11/2025	P106 - CAT 140M Grader - 500 hr Service	1	8,920.32
INV SI	07/11/2025	P106 - CAT 140M Grader - 500 hr Service, Labour, Parts, Freight Recovery, Environmentals, Mobilisation	1	4,579.21
INV SI	13/11/2025	P106 - CAT 140M Grader - Remove and Install Unit Injector, Labour, Parts, Freight Recovery, Environmentals	1	4,341.11
Greenfield Technical Services				
EFT18796	26/11/2025	C3393 - State Initiative Program - Carnarvon / Meekatharra. Provision of engineering, project management of Bitumen Upgrades 25-26 for period 27.10.2025 to 09.11.2025	1	9,027.15
INV INV-4876	13/11/2025	C3393 - State Initiative Program - Carnarvon / Meekatharra. Provision of engineering, project management of Bitumen Upgrades 25-26 for period 27.10.2025 to 09.11.2025	1	9,027.15
Dean Contracting Pty Ltd				
EFT18797	26/11/2025	C3393 - State Initiative Program 25/26 Plant and Labour hire RFT09 24-25 - Carnarvon Mullewa Road 02.10.2025 to 31.10.2025	1	941,831.78
INV INV-0636	09/11/2025	C3393 - State Initiative Program 25/26 Plant and Labour hire RFT09 24-25 - Carnarvon Mullewa Road 02.10.2025 to 31.10.2025,	1	941,831.78
Them Earth Moving				
EFT18798	26/11/2025	C3399 - RRG Carnarvon Mullewa SLK 122 to 148 - Resheeting - 25/26 - Water Cart Hire - 09.11.2025 to 19.11.2025	1	64,569.89
INV 00001453	20/10/2025	C3399 - RRG Carnarvon Mullewa SLK 122 to 148 - Resheeting - 25/26 - Bulldozer Hire - SLK 128.2 & 138.7	1	20,897.14
INV 00001476	20/11/2025	C3399 - RRG Carnarvon Mullewa SLK 122 to 148 - Resheeting - 25/26 - Water Cart Hire - 09.11.2025 to 19.11.2025	1	43,672.75
Horizon Power (non-energy)				
EFT18799	26/11/2025	Horizon Power Prepaid Electricity 01.10.2025 00162653/052	1	925.00
INV	18/11/2025	Horizon Power Prepaid Electricity 01.10.2025 00162653/052	1	925.00
Pivotel Satellite Pty Ltd				
EFT18800	26/11/2025	Satellite Phone Costs - November 2025	1	360.00
INV 4099912	15/11/2025	Satellite Phone Usage and Service Charges for Works Department	1	360.00
Telstra Limited				
EFT18801	26/11/2025	Shire Mobile Phones - Usage Charges - 20.10.2025 to 19.11.2025 Service Charges 20.11.2025 to 19.12.2025	1	805.67
INV K 483 353	09/11/2025	Shire Phone Land Lines - Administration, Shire Phone Land Lines - CRC, Shire Phone Land Lines - Pavilion, Junction tourist Park - Solar Park, Junction tourist Park - Landline	1	284.75
INV	20/11/2025	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
Greenfield Technical Services				
EFT18802	26/11/2025	Level 1 Bridge Inspection 2025-26	1	5,005.00
INV INV-4888	20/11/2025	Level 1 Bridge Inspection 2025-26	1	5,005.00
ABBL Contracting & Maintenance				
EFT18803	26/11/2025	Various Contracting Services and Labour Hire	1	25,808.75
INV INV-1546	19/11/2025	Bitumen Patching And Repairs, Bitumen Patching And Repairs	1	15,400.00
INV INV-1547	19/11/2025	Re-adjust Steel Grid Section Heights - Bidgemia Holding Paddock Grids	1	5,170.00

Date: 12/12/2025
Time: 9:39:35AM

SHIRE OF UPPER GASCOYNE

USER:Finance Manager
PAGE: 13

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
ABBL Contracting & Maintenance					
INV INV-1548	24/11/2025	Lanour Hire for Rubbish Collection Costs, Depot Repairs and Maintenance, P148 - John Deere Zero Turn Mower 2, Lot 17 Gregory Street (Gardens), Lot 21 Gregory Street (Gardens), Lot 52 Hatch Street (Gardens), Lot 50 Hatch Street (Gardens), Lot 51 24 Hatch Street (Gardens), Town Oval Maintenance, , Parks, Gardens & Reserves Maintenance, RO Plant Operating, Two Rivers Memorial Park Tourist Stop	1	2,640.00	
INV INV-1549	24/11/2025	45E - Carnarvon Mullewa Road (East) - Labour Hire - Roller Operator - Week Ending 23.11.2025	1	2,598.75	
AIT Specialists Pty Ltd					
EFT18804	26/11/2025	Monthly Fee for Determination of Fuel Tax Credits 2025/26 - October 2025	1		1,095.88
INV	19/11/2025	Monthly Fee for Determination of Fuel Tax Credits 2025/26 - October 2025	1		1,095.88
Carnarvon Growers Association Inc					
EFT18805	26/11/2025	P79 - Camp Trailer - Davey Pump	1		873.53
INV	18/11/2025	Davey H45-05T-1 pump	1		873.53
Caravan Industry Association Western Australia					
EFT18806	26/11/2025	Caravan and Camping WA Guide 2026 Half Page Advertisement	1		1,980.00
INV	24/11/2025	Caravan and Camping WA Guide 2026 Half Page Advertisement	1		1,980.00
D & E Partners					
EFT18807	26/11/2025	14 x Picnic Hampers for Music in the Park Sunday August 24.	1		378.00
INV 9622	14/11/2025	14 x Picnic Hampers for Music in the Park Sunday August 24. P/Up at 11.30am	1		378.00
ReadyTech User Group					
EFT18808	26/11/2025	2025/26 Readytech User Group Subscription	1		847.00
INV 00001136	19/11/2025	2025/26 Readytech User Group Subscription	1		847.00
Jarrahdah Contracting					
EFT18809	26/11/2025	Pick up and Transport Tandem Axel Fire Trailer (New)	1		1,523.50
INV INV-0931	25/11/2025	Pick up and Transport Tandem Axel Fire Trailer (New)	1		1,523.50
Mustang Three Pty Ltd t/a key2creative					
EFT18810	26/11/2025	DESIGN of floor mats for Gascoyne Junction CRC (x 3 kinds)	1		1,947.00

Date: 12/12/2025
Time: 9:39:35AM

SHIRE OF UPPER GASCOYNE

USER:Finance Manager
PAGE: 14

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV	Amount	
Mustang Three Pty Ltd t/a key2creative						
INV 53753	20/11/2025	DESIGN of floor mats for Gascoyne Junction CRC (x 3 kinds), – Design of 3x size of floor mats for Gascoyne Junction CRC, as below:; • 400mmW x 400mmH (Square), • 890mmW x 250mmH (Bar Mat style), • 1500mmH x 2200mmH (Large Rectangle Mat), – Provide PDF proof for client review, – Allowance for 1x round of alterations (1/4 hour), – Prepare artwork for print, Estimated Cost: \$375 + GST, Delivery to: , Att: Ta-Leah Podmore [T: 9943 0988], Gascoyne Junction Community Resource Centre, Lot 4 Scott Street, Gascoyne Junction WA 6705 Qty: 1, PRINTING of 3x Indoor Mats for Gascoyne Junction CRC, 3x Plush Floor Mats [for Indoor use] for Gascoyne Junction CRC, as per the below sizing:, as per details below:; • 400mmW x 400mmH (Square), • 890mmW x 250mmH (Bar Mat style), • 1500mmH x 2200mmH (Large Rectangle Mat), Designed with a unique scraper surface, this durable printed mat is highly effective at, removing dirt and moisture from footwear, and is suitable for indoor and outdoor use., Key Features and Benefits:, – Multi-colour print (Up to 25 colours per design, PMS matching available), – Commercially launderable and can be spot cleaned, – Suited to medium/high foot traffic areas, Quantity: 3 units?	1		1,947.00	
Outback Builders WA						
EFT18811	26/11/2025	P52 - Camp Trailer - Remove/Repair Rust, Replace Handrails/Mudflaps and Wiring		1	16,500.00	
INV INV-0158	18/11/2025	Remove/Repair Rust, Replace Handrails/Mudflaps and Wiring		1	16,500.00	
R & L Couriers						
EFT18812	26/11/2025	Freight from Westrac - 25.08.2025		1	55.00	
INV	31/08/2025	Freight from Westrac - 25.08.2025		1	55.00	
Team Global Express						
EFT18813	26/11/2025	Freight from Westrac -10.11.2025		1	365.07	
INV	16/11/2025	Freight from Westrac -10.11.2025		1	365.07	
Westrac Pty Ltd						
EFT18814	26/11/2025	P121 - CAT Roller - Inspect & Maintain Air Conditioner		1	6,722.53	
INV PI	11/11/2025	P138 - CAT Loader 966GC - Filters		1	1,271.46	
INV SI	18/11/2025	P121 - CAT Roller - Inspect & Maintain Air Conditioner, Labour, Parts, Freight Recovery, Environmentals, Mobilisation		1	5,451.07	
Gregory James Watters						
EFT18815	28/11/2025	Monthly Council Fees & Allowances - Gregory James Watters		1	1,775.45	
INV COUNCIL	26/11/2025	Monthly councillor fee for Greg Watters, Monthly travel claim, Monthly ICT Allowance		1	1,775.45	
Leanne Alys McKeough						
EFT18816	28/11/2025	Monthly Council Fees & Allowances - Alys McKeough		1	1,386.21	
INV COUNCIL	26/11/2025	Meeting Fee for A McKeough, Travel Allowance, I.T Allowance		1	1,386.21	
Sharmin Knol						
EFT18817	28/11/2025	Meal allowance for Perth Training 16.11.2025 to 25.11.2025		1	1,364.99	
INV MEAL	26/11/2025	Meal allowance for Perth Training 16.11.2025 to 25.11.2025		1	852.10	
INV TRAVEL	26/11/2025	Travel allowance for Perth Training 16.11.2025 to 25.11.2025		1	512.89	

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
Blanche Maree Walker				
EFT18818	28/11/2025	Monthly Council Fees & Allowances - Blanche Maree Walker	1	1,179.17
INV COUNCIL	26/11/2025	Monthly meeting fee for B Walker, I.T Allowance	1	1,179.17
Jim Caunt				
EFT18819	28/11/2025	Monthly Council Fees & Allowances - Jim Caunt	1	4,080.67
INV COUNCIL	26/11/2025	Meeting Fee for J Caunt, Travel Allowance for J Caunt, Monthly IT Allowance, Monthly President Allowance	1	4,080.67
D & E Partners				
EFT18820	28/11/2025	1 x chalet for Gary Kerlin - Check In 18/11/25 Check Out 19/11/2025	1	185.00
INV 9623	19/11/2025	1 x chalet for Gary Kerlin - Check In 18/11/25 Check Out 19/11/2025	1	185.00
Gascoyne Office Equipment				
EFT18821	28/11/2025	Solar Panels for Camp Trailers & Phone Cover	1	349.55
INV	11/11/2025	P50 - Camp Trailer (with 4000L fuel tank) - Jeff Pyman, 1 x 20W 12V KT70716 Solar Panel, P53 - Camp Trailer (with 4000L fuel tank) Jamie Podmore, 1 x 20W 12V KT70716 Solar Panel, P54 - Camp Trailer (with 4000L fuel tank) - Clive Ryder, 1 x 20W 12V KT70716 Solar Panel, P79 - Camp Trailer (with 4000L fuel tank) - Dameon Whitby1 x 20W 12V KT70716 Solar Panel, 1 x Screen Protector Iphone11 Jarrod	1	349.55
Johnson Property Group Australia				
EFT18822	28/11/2025	Property management of Junction Tourist Park/Pub	1	41,965.00
INV 18040	13/11/2025	Property management of Junction Tourist Park/Pub	1	29,161.00
INV 18041	13/11/2025	Conduct stocktake of Junction Tourist Park/Pub infantry & Travel	1	12,804.00
Leah Maree Horton				
EFT18823	28/11/2025	Audit, Risk & Improvement Committee Meeting Fee - November 2025	1	450.00
INV ARIC	26/11/2025	Audit, Risk & Improvement Committee Meeting Fee - November 2025	1	450.00
Hamish McTaggart				
EFT18824	28/11/2025	Monthly Council Fees & Allowances - Hamish McTaggart	1	1,667.99
INV COUNCIL	26/11/2025	Meeting Fee for H McTaggart, Travel Allowance, Deputy President Allowance, I.T Allowance	1	1,667.99
William Baston				
EFT18825	28/11/2025	Monthly Council Fees & Allowances - William Baston	1	1,179.17
INV COUNCIL	26/11/2025	Meeting Fee for Will Baston, I.T Allowance,	1	1,179.17
Peter Windie				
EFT18826	28/11/2025	Monthly Council Fees & Allowances - Peter Windie	1	1,179.17
INV COUNCIL	26/11/2025	Meeting Fee for P Windie, I.T Allowance	1	1,179.17
The Trustee For Aware Super				
EFT18827	28/11/2025	Councillor Superannuation November 2025	1	644.80
INV	26/11/2025	Alys McKeough Superannuation, Blanche Walker Superannuation, Jim Caunt Superannuation, Peter Windie Superannuation, Will Baston Superannuation	1	644.80

Date: 12/12/2025
Time: 9:39:35AM

SHIRE OF UPPER GASCOYNE

USER:Finance Manager
PAGE: 16

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
The Trustee For Aware Super					
DD12051.1	05/11/2025	Payroll deductions		1	4,050.64
INV SUPER	05/11/2025	Super. for Thomas George Fletcher 65322422 05/11/2025, Super. for Jarrod Lachlan Walker 65337760 05/11/2025, Super. for Jarrod Lachlan Walker 65337760 05/11/2025, Super. for John Leslie McCleary 65329048 05/11/2025, Super. for John Leslie McCleary 65329048 05/11/2025, Super. for Dameon Dwayne Whitby 65322126 05/11/2025, Super. for Dameon Dwayne Whitby 65322126 05/11/2025		1	3,224.42
INV	05/11/2025	Payroll Deduction for Thomas George Fletcher 05/11/2025		1	300.00
INV	05/11/2025	Payroll Deduction for Jarrod Lachlan Walker 05/11/2025		1	192.07
INV	05/11/2025	Payroll Deduction for John Leslie McCleary 05/11/2025		1	64.65
INV	05/11/2025	Payroll Deduction for Dameon Dwayne Whitby 05/11/2025		1	269.50
Colonial First State					
DD12051.2	05/11/2025	Payroll deductions		1	1,239.04
INV SUPER	05/11/2025	Super. for Jeffrey Alan Pyman 011038084972 05/11/2025, Super. for Jeffrey Alan Pyman 011038084972 05/11/2025		1	957.44
INV	05/11/2025	Payroll Deduction for Jeffrey Alan Pyman 05/11/2025		1	281.60
Australian Super					
DD12051.3	05/11/2025	Payroll deductions		1	644.26
INV SUPER	05/11/2025	Super. for Ta-Leah Podmore 1075054315 05/11/2025		1	201.78
INV	05/11/2025	Payroll Deduction for Alison Watson 05/11/2025		1	144.40
INV	05/11/2025	Payroll Deduction for Andrea, Denise Pears 05/11/2025		1	298.08
First Super Pty Ltd					
DD12051.4	05/11/2025	Payroll deductions		1	761.54
INV SUPER	05/11/2025	Super. for Sharmin Knol 4117426 05/11/2025, Super. for Sharmin Knol 4117426 05/11/2025		1	588.46
INV	05/11/2025	Payroll Deduction for Sharmin Knol 05/11/2025		1	173.08
Australian Retirement Trusts					
DD12051.5	05/11/2025	Superannuation contributions		1	863.41
INV	05/11/2025	Payroll Deduction for Cherie Jessica Walker 05/11/2025		1	196.23
INV SUPER	05/11/2025	Super. for Cherie Jessica Walker 902432443 05/11/2025, Super. for Cherie Jessica Walker 902432443 05/11/2025		1	667.18
MLC Masterkey Super					
DD12051.6	05/11/2025	Superannuation contributions		1	1,082.22
INV	05/11/2025	Payroll Deduction for Sean Wallace Walker 05/11/2025		1	245.96
INV SUPER	05/11/2025	Super. for Sean Wallace Walker 4901151 05/11/2025, Super. for Sean Wallace Walker 4901151 05/11/2025		1	836.26
Retail Employees Superannuation Trust					
DD12051.7	05/11/2025	Superannuation contributions		1	621.35

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Retail Employees Superannuation Trust					
INV	05/11/2025	Payroll Deduction for Ainsley Mia Hardie 05/11/2025, Payroll Deduction for Brooke Podmore 05/11/2025	1	290.36	
INV SUPER	05/11/2025	Super. for Brooke Podmore 125432453 05/11/2025, Super. for Brooke Podmore 125432453 05/11/2025	1	330.99	
CBUS					
DD12051.8	05/11/2025	Superannuation contributions	1		988.46
INV	05/11/2025	Payroll Deduction for Cynthia Ann Wright 05/11/2025	1	400.00	
INV SUPER	05/11/2025	Super. for Cynthia Ann Wright 6406493 05/11/2025, Super. for Cynthia Ann Wright 6406493 05/11/2025	1	588.46	
IOOF INVESTMENT MANAGEMENT					
DD12051.9	05/11/2025	Payroll deductions	1		220.00
INV	05/11/2025	Payroll Deduction for Jamie Podmore 05/11/2025	1	220.00	
The Trustee For Aware Super					
DD12080.1	19/11/2025	Payroll deductions	1		3,501.89
INV SUPER	19/11/2025	Super. for Jarrod Lachlan Walker 65337760 19/11/2025, Super. for Jarrod Lachlan Walker 65337760 19/11/2025, Super. for John Leslie McCleary 65329048 19/11/2025, Super. for John Leslie McCleary 65329048 19/11/2025, Super. for Dameon Dwayne Whitby 65322126 19/11/2025, Super. for Dameon Dwayne Whitby 65322126 19/11/2025	1	2,975.67	
INV	19/11/2025	Payroll Deduction for Jarrod Lachlan Walker 19/11/2025	1	192.07	
INV	19/11/2025	Payroll Deduction for John Leslie McCleary 19/11/2025	1	64.65	
INV	19/11/2025	Payroll Deduction for Dameon Dwayne Whitby 19/11/2025	1	269.50	
Colonial First State					
DD12080.2	19/11/2025	Payroll deductions	1		1,064.80
INV SUPER	19/11/2025	Super. for Jeffrey Alan Pyman 011038084972 19/11/2025, Super. for Jeffrey Alan Pyman 011038084972 19/11/2025	1	822.80	
INV	19/11/2025	Payroll Deduction for Jeffrey Alan Pyman 19/11/2025	1	242.00	
Australian Super					
DD12080.3	19/11/2025	Payroll deductions	1		666.39
INV SUPER	19/11/2025	Super. for Ta-Leah Podmore 1075054315 19/11/2025	1	223.91	
INV	19/11/2025	Payroll Deduction for Alison Watson 19/11/2025	1	144.40	
INV	19/11/2025	Payroll Deduction for Andrea, Denise Pears 19/11/2025	1	298.08	
First Super Pty Ltd					
DD12080.4	19/11/2025	Payroll deductions	1		761.54
INV SUPER	19/11/2025	Super. for Sharmin Knol 4117426 19/11/2025, Super. for Sharmin Knol 4117426 19/11/2025	1	588.46	
INV	19/11/2025	Payroll Deduction for Sharmin Knol 19/11/2025	1	173.08	
Australian Retirement Trusts					
DD12080.5	19/11/2025	Superannuation contributions	1		863.41

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Australian Retirement Trusts					
INV	19/11/2025	Payroll Deduction for Cherie Jessica Walker 19/11/2025	1	196.23	
INV SUPER	19/11/2025	Super. for Cherie Jessica Walker 902432443 19/11/2025, Super. for Cherie Jessica Walker 902432443 19/11/2025	1	667.18	
MLC Masterkey Super					
DD12080.6	19/11/2025	Superannuation contributions	1		979.39
INV	19/11/2025	Payroll Deduction for Sean Wallace Walker 19/11/2025	1	222.59	
INV SUPER	19/11/2025	Super. for Sean Wallace Walker 4901151 19/11/2025, Super. for Sean Wallace Walker 4901151 19/11/2025	1	756.80	
Retail Employees Superannuation Trust					
DD12080.7	19/11/2025	Superannuation contributions	1		631.69
INV	19/11/2025	Payroll Deduction for Ainsley Mia Hardie 19/11/2025, Payroll Deduction for Brooke Podmore 19/11/2025	1	292.71	
INV SUPER	19/11/2025	Super. for Brooke Podmore 125432453 19/11/2025, Super. for Brooke Podmore 125432453 19/11/2025	1	338.98	
CBUS					
DD12080.8	19/11/2025	Superannuation contributions	1		988.46
INV	19/11/2025	Payroll Deduction for Cynthia Ann Wright 19/11/2025	1	400.00	
INV SUPER	19/11/2025	Super. for Cynthia Ann Wright 6406493 19/11/2025, Super. for Cynthia Ann Wright 6406493 19/11/2025	1	588.46	
IOOF INVESTMENT MANAGEMENT					
DD12080.9	19/11/2025	Payroll deductions	1		220.00
INV	19/11/2025	Payroll Deduction for Jamie Podmore 19/11/2025	1	220.00	
Australian Super					
DD12113.1	19/11/2025	Superannuation contributions	1		490.96
INV SUPER	03/12/2025	Super. for Alison Watson 702403355 03/12/2025, Super. for Alison Watson 702403355 03/12/2025	1	490.96	
Equipsuper					
DD12051.10	05/11/2025	Superannuation contributions	1		968.00
INV	05/11/2025	Payroll Deduction for Clive, David Ryder 05/11/2025	1	220.00	
INV SUPER	05/11/2025	Super. for Clive, David Ryder 912923 05/11/2025, Super. for Clive, David Ryder 912923 05/11/2025	1	748.00	
Australian Super					
DD12051.11	05/11/2025	Superannuation contributions	1		1,504.42
INV SUPER	05/11/2025	Super. for Alison Watson 702403355 05/11/2025, Super. for Alison Watson 702403355 05/11/2025, Super. for Andrea, Denise Pears 65519574 05/11/2025, Super. for Andrea, Denise Pears 65519574 05/11/2025	1	1,504.42	
NGS Super					
DD12051.12	05/11/2025	Superannuation contributions	1		656.23
INV SUPER	05/11/2025	Super. for Ainsley Mia Hardie 440111567 05/11/2025, Super. for Ainsley Mia Hardie 440111567 05/11/2025	1	656.23	
IOOF					
DD12051.13	05/11/2025	Superannuation contributions	1		748.00

Date: 12/12/2025
Time: 9:39:35AM

SHIRE OF UPPER GASCOYNE

USER:Finance Manager
PAGE: 19

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
IOOF				
INV SUPER	05/11/2025	Super. for Jamie Podmore 16574373 05/11/2025, Super. for Jamie Podmore 16574373 05/11/2025	1	748.00
Equipsuper				
DD12080.10	19/11/2025	Superannuation contributions	1	968.00
INV	19/11/2025	Payroll Deduction for Clive, David Ryder 19/11/2025	1	220.00
INV SUPER	19/11/2025	Super. for Clive, David Ryder 912923 19/11/2025, Super. for Clive, David Ryder 912923 19/11/2025	1	748.00
Australian Super				
DD12080.11	19/11/2025	Superannuation contributions	1	1,504.42
INV SUPER	19/11/2025	Super. for Alison Watson 702403355 19/11/2025, Super. for Alison Watson 702403355 19/11/2025, Super. for Andrea, Denise Pears 65519574 19/11/2025, Super. for Andrea, Denise Pears 65519574 19/11/2025	1	1,504.42
NGS Super				
DD12080.12	19/11/2025	Superannuation contributions	1	656.23
INV SUPER	19/11/2025	Super. for Ainsley Mia Hardie 440111567 19/11/2025, Super. for Ainsley Mia Hardie 440111567 19/11/2025	1	656.23
IOOF				
DD12080.13	19/11/2025	Superannuation contributions	1	748.00
INV SUPER	19/11/2025	Super. for Jamie Podmore 16574373 19/11/2025, Super. for Jamie Podmore 16574373 19/11/2025	1	748.00

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY 28,392.75
EFT 1,703,363.60

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,731,756.35
TOTAL		1,731,756.35

TOTAL CREDIT NOTES **0.00**

TOTAL PAYMENTS LESS CREDIT NOTES **1,731,756.35**

SHIRE OF UPPER GASCOYNE**Shire Legal Expenses for the Period 01/07/2025 to 30/11/2025**

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
30/11/2025	HEN01	2808	Kennedy Vinciullo - CEO Employment Contract regarding Long Service Leave	865.00
30/11/2025	HEN01	2809	Kennedy Vinciullo - Legal advice for termination of employment for employee	2,910.00
Expenditure to report for Legal Fees during the Period 01/7/2025 to 30/11/2025				<u><u>3,775.00</u></u>
Total Running Balance for Legal Services provided from 1st July 2025 to 30th June 2026				3,775.00

SHIRE OF UPPER GASCOYNE**Shire Rates Debt Collection Expenses for the Period 01/07/2025 to 30/11/2025**

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
NIL Expenditure to report for Rates Debt Collection during the Period 01/07/2024 to 30/11/2025				<u><u>0.00</u></u>
Total Running Balance for Debt Collection Services provided from 1st July 2025 to 30 June 2026				0.00

APPENDIX 2

(Monthly Financial Report for November 2025 Report.)



Shire of
UPPER GASCOYNE

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 30 November 2025

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.



Signed at GERALDTON

Date 12th December 2025

RSM Australia Pty Ltd
Chartered Accountants

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 30 November 2025
CONTENTS PAGE

General

Compilation Report

Contents Page

Executive Summary

Note

Financial Statements

Statement of Comprehensive Income by Nature or Type

Statement of Comprehensive Income by Program

Statement of Financial Activity

Statement of Financial Position

Statement of Capital Acquisitions and Funding

Notes to the Statement of Financial Activity

Significant Accounting Policies	Note 1
Explanation of Material Variances	Note 2
Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 November 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 30 November 2025 of \$7,157,536

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Indigenous Access Rd/Sip Funded Landor Realignmen	1%	9,300,000	2,790,000	114,026
State Initiative Program 25/26 - Carnarvon Mullewa	26%	4,770,000	3,816,000	1,220,160
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	0%	908,732	151,395	-
	9%	14,978,732	6,757,395	1,334,186
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	48%	4,830,380	1,748,464	2,325,839
Capital Grants, Subsidies and Contributions	12%	17,035,401	6,403,350	2,061,334
	20%	21,865,781	8,151,814	4,387,173
Rates Levied	100%	2,333,917	2,329,827	2,343,623

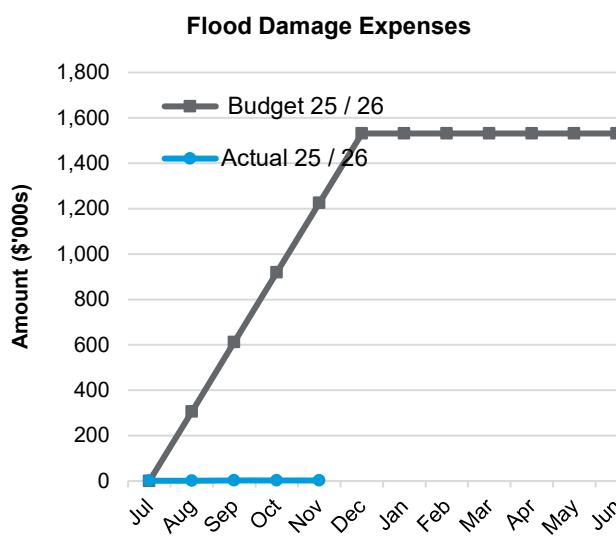
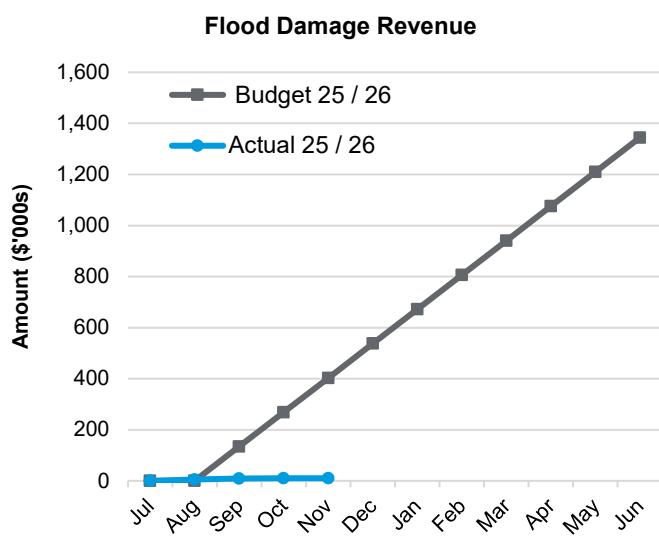
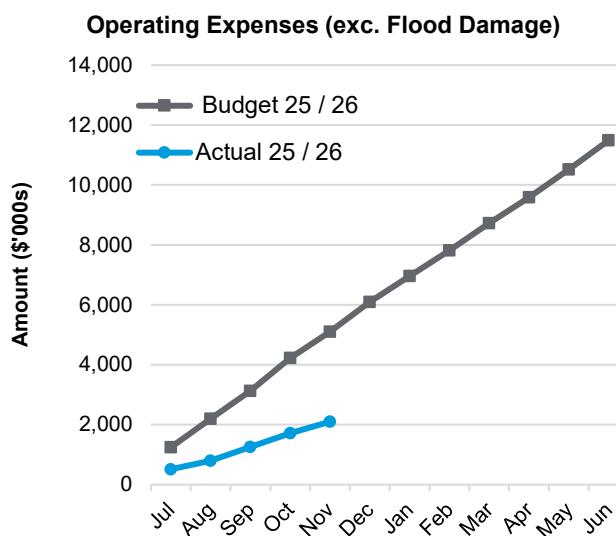
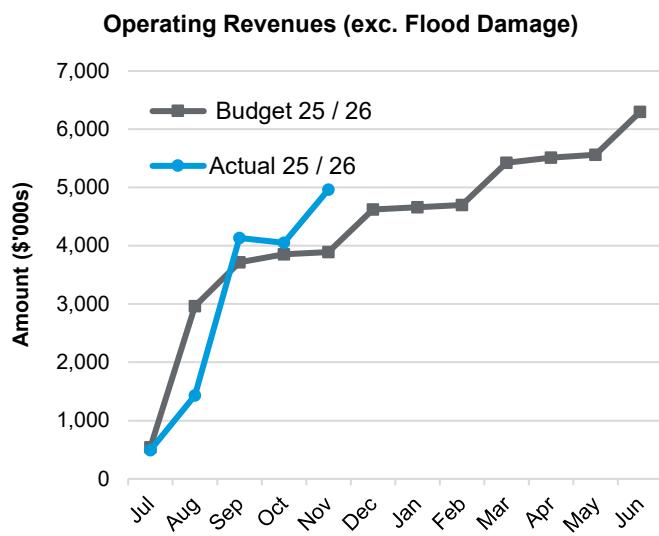
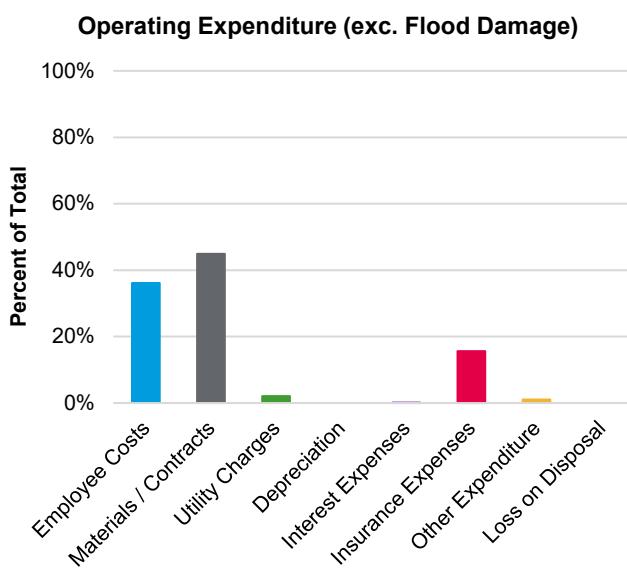
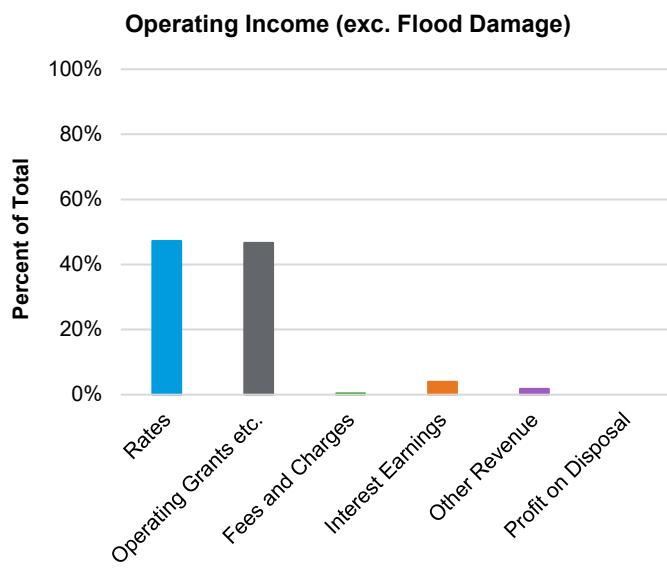
% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year %	Current Year 30 Nov 25	Prior Year 30 Nov 24
		\$	\$
Adjusted Net Current Assets	(120%)	7,157,536	5,981,736
Cash and Equivalent - Unrestricted	167%	12,513,545	7,504,889
Cash and Equivalent - Restricted	122%	2,270,145	1,866,684
Receivables - Rates	126%	1,375,067	1,093,521
Receivables - Other	48%	238,999	501,235
Payables	189%	(7,694,191)	(4,060,927)

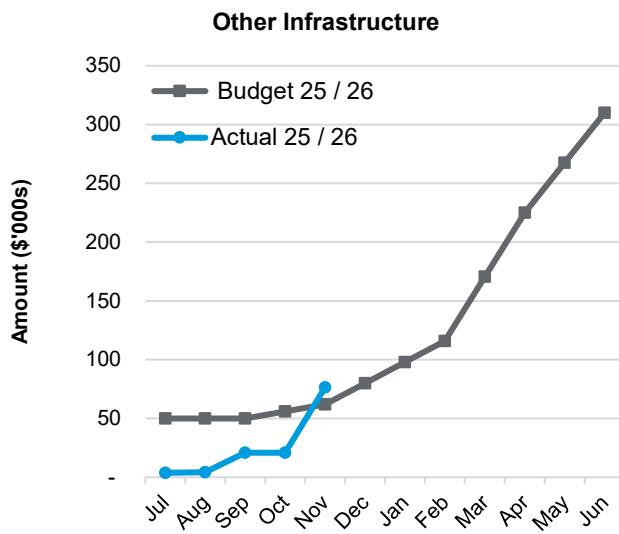
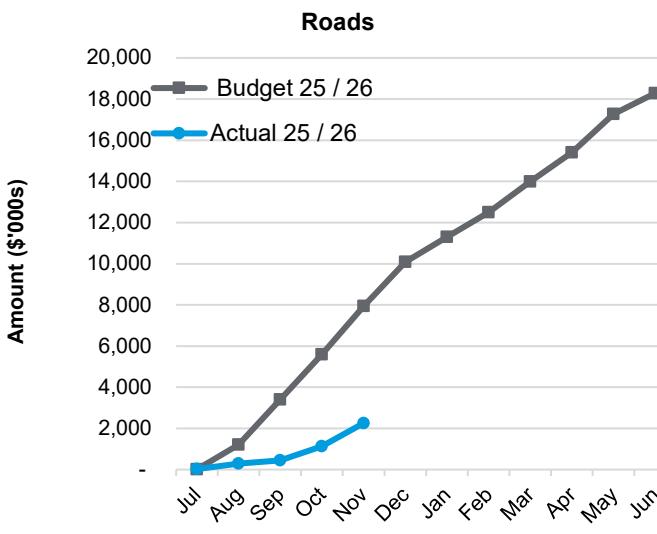
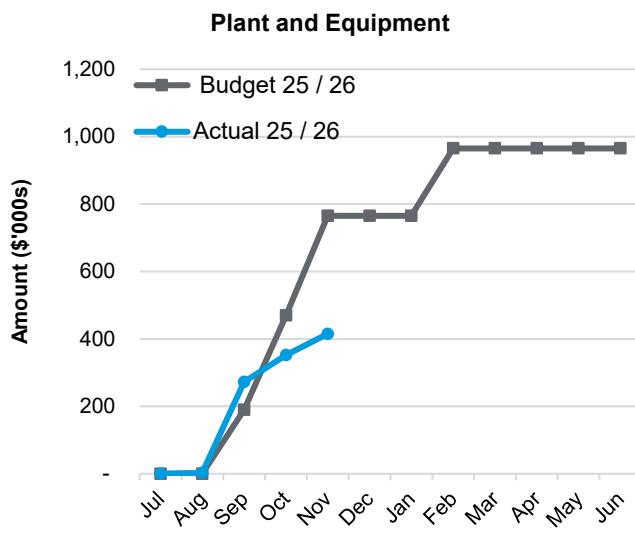
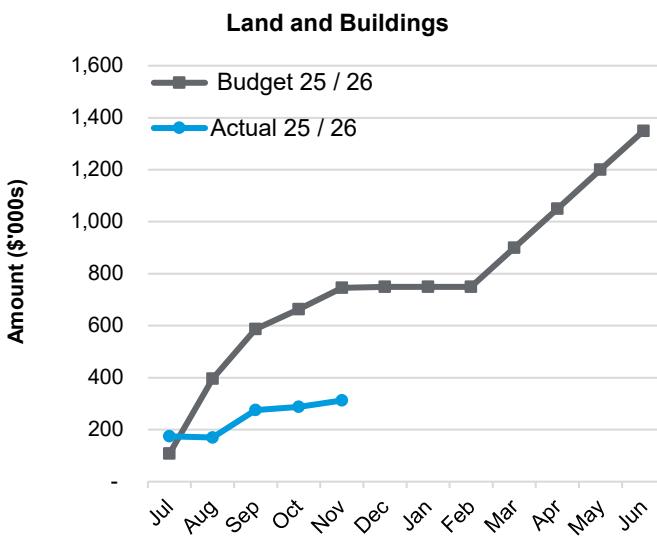
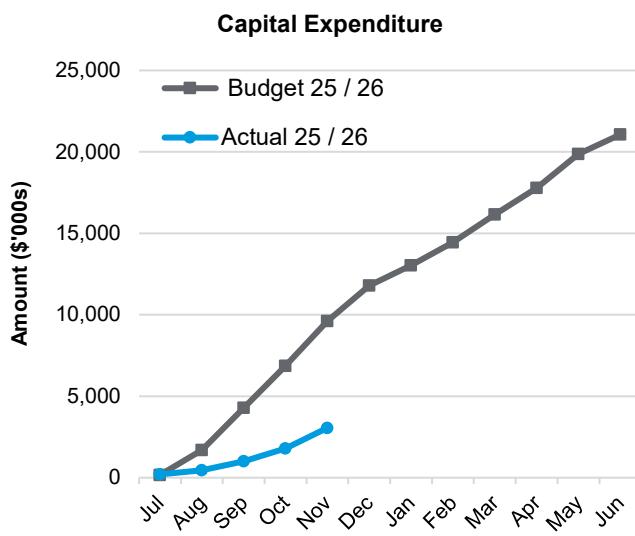
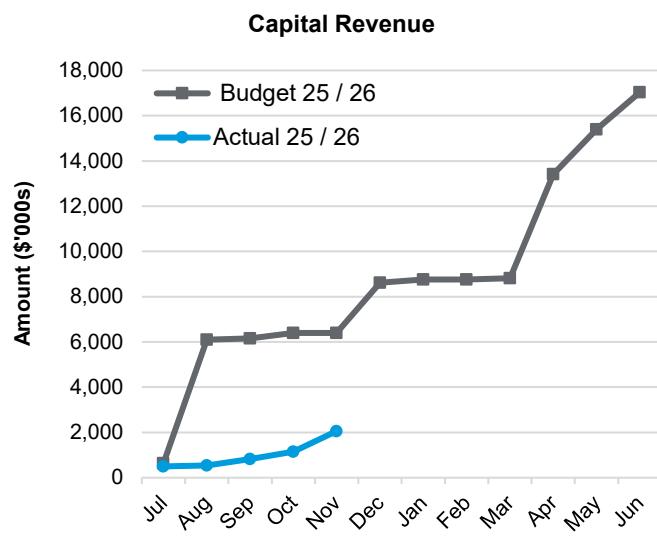
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 November 2025
SUMMARY GRAPHS - OPERATING



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 30 November 2025
SUMMARY GRAPHS - CAPITAL



This information 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 30 November 2025

NATURE OR TYPE	Note	Annual Budget	YTD Budget	YTD Actual	Var*	Var*	Var
		\$	\$	\$	\$	%	
Revenue							
Rates	10	2,333,917	2,329,827	2,343,623	13,796	1%	
Grants, Subsidies and Contributions	12(a)	3,486,030	1,345,159	2,315,525	970,366	72%	▲
Fees and Charges		62,616	33,814	20,013	(13,801)	(41%)	
Interest Earnings		300,000	126,451	196,580	70,129	55%	▲
Other Revenue		115,613	59,658	88,330	28,672	48%	▲
		6,298,176	3,894,909	4,964,071			
Expenses							
Employee Costs		(2,099,152)	(901,685)	(759,304)	142,381	16%	▲
Materials and Contracts		(3,472,196)	(1,560,687)	(943,913)	616,774	40%	▲
Utility Charges		(244,770)	(94,688)	(43,789)	50,899	54%	▲
Depreciation on Non-current Assets		(5,065,973)	(2,123,476)	-	2,123,476	100%	▲
Finance Cost		(116,845)	(24,492)	(3,655)	20,837	85%	
Insurance Expenses		(334,960)	(334,913)	(328,204)	6,709	2%	
Other Expenditure		(154,538)	(63,570)	(22,456)	41,114	65%	▲
		(11,488,434)	(5,103,511)	(2,101,322)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	6,403,350	2,061,334	(4,342,016)	(68%)	▼
Profit on Disposal of Assets	8	24,600	24,600	-			
		17,060,001	6,427,950	2,061,334			
Flood Damage							
Reimbursements	12(c)	1,344,350	403,305	10,314	(392,991)	(97%)	▼
Materials and Contracts		(1,531,350)	(1,225,080)	(2,412)	1,222,669	100%	▲
		(187,000)	(821,775)	7,903			
Net Result		11,682,743	4,397,573	4,931,986			

* - 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 30 November 2025

REPORTING PROGRAM	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		1,000	415	-	(415)	(100%)
General Purpose Funding		4,616,664	2,952,800	3,811,540	858,740	29%
Law, Order and Public Safety		38,205	25,591	28,611	3,020	12%
Health		500	210	-	(210)	(100%)
Education and Welfare		131,100	64,290	99,658	35,368	55%
Community Amenities		11,866	11,866	6,155	(5,711)	(48%)
Recreation and Culture		31,350	7,798	2,184	(5,614)	(72%)
Transport		1,282,803	695,421	951,255	255,834	37%
Economic Services		129,688	113,603	4,822	(108,781)	(96%)
Other Property and Services		55,000	22,915	59,846	36,931	161%
		6,298,176	3,894,909	4,964,071		
Expenses						
Governance		(564,141)	(343,537)	(134,556)	208,981	61%
General Purpose Funding		(297,177)	(123,825)	(68,000)	55,825	45%
Law, Order and Public Safety		(178,186)	(76,697)	(111,382)	(34,685)	(45%)
Health		(101,126)	(38,920)	(27,685)	11,235	29%
Education and Welfare		(510,390)	(242,110)	(154,858)	87,252	36%
Housing		(648,913)	(269,067)	(159,687)	109,380	41%
Community Amenities		(270,048)	(112,199)	(29,841)	82,358	73%
Recreation and Culture		(830,739)	(350,397)	(137,219)	213,178	61%
Transport		(6,850,084)	(2,902,432)	(777,548)	2,124,884	73%
Economic Services		(1,182,630)	(545,395)	(396,441)	148,954	27%
Other Property and Services		(55,000)	(98,932)	(104,105)	(5,173)	(5%)
		(11,488,434)	(5,103,511)	(2,101,322)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	6,403,350	2,061,334	(4,342,016)	(68%)
Profit on Disposal of Assets		24,600	24,600			
		17,060,001	6,427,950	2,061,334		
Flood Damage - Transport						
Reimbursements	12(c)	1,344,350	403,305	10,314	(392,991)	97%
Materials and Contracts		(1,531,350)	(1,225,080)	(2,412)	1,222,669	100%
		(187,000)	(821,775)	7,903		
Net Result		11,682,743	4,397,573	4,931,986		

* - 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 30 November 2025

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
Revenue from Operating Activities							
Rates		2,333,917	2,329,827	2,343,623	13,796	1%	
Grants, Subsidies and Contributions		4,830,380	1,748,464	2,325,839	577,375	33%	▲
Fees and Charges		62,616	33,814	20,013	(13,801)	(41%)	
Interest Earnings		300,000	126,451	196,580	70,129	55%	▲
Other Revenue		115,613	59,658	88,330	28,672	48%	▲
Profit on Disposal of Assets		24,600	-	-	-	-	
		7,667,126	4,298,214	4,974,385			
Expenditure from Operating Activities							
Employee Costs		(2,099,152)	(901,685)	(759,304)	142,381	16%	▲
Materials and Contracts		(5,003,546)	(2,785,767)	(946,324)	1,839,443	66%	▲
Utility Charges		(244,770)	(94,688)	(43,789)	50,899	54%	▲
Depreciation on Non-current Assets		(5,065,973)	(2,123,476)	-	2,123,476	100%	▲
Finance Cost		(116,845)	(24,492)	(3,655)	20,837	85%	
Insurance Expenses		(334,960)	(334,913)	(328,204)	6,709	2%	
Other Expenditure		(154,538)	(63,570)	(22,456)	41,114	65%	▲
(Loss) on Disposal of Assets		-	-	-	-	-	
		(13,019,784)	(6,328,591)	(2,103,733)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,065,973	2,123,476	-	-	-	
(Profit) / Loss on Asset Disposal		(24,600)	-	-	-	-	
Movement in Employee Provision Reserve		-	-	2,401			
Net Amount from Operating Activities		(311,285)	93,099	2,873,053			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	6,403,350	2,061,334	(4,342,016)	(68%)	▼
Proceeds from Disposal of Assets	8	38,000	38,000	-	(38,000)	(100%)	▼
		17,073,401	6,441,350	2,061,334			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(1,349,351)	(745,053)	(312,325)	432,728	58%	▲
Payments for Plant and Equipment	9(b)	(965,000)	(765,000)	(414,987)	350,013	46%	▲
Payments for Furniture and Equipment	9(c)	(156,400)	(101,401)	-	101,401	100%	▲
Payments for Infrastructure Assets - Roads	9(d)	(18,286,223)	(7,938,021)	(2,253,115)	5,684,906	72%	▲
Payments for Infrastructure Assets - Footpaths	9(e)	-	-	-	-	-	
Payments for Infrastructure Assets - Other	9(f)	(310,000)	(62,000)	(76,363)	(14,363)	(23%)	
		(21,066,974)	(9,611,475)	(3,056,790)			
Net Amount from Investing Activities		(3,993,573)	(3,170,125)	(995,455)			
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)	(95,120)	(95,120)	-	-	0%
Transfer to Reserves	7	(963,520)	-	(28,869)	(28,869)		
		(1,211,407)	(95,120)	(123,989)			
Net Amount from Financing Activities		(570,498)	504,880	(123,989)			
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)	93,099	2,873,053			
Amount attributable to investing activities		(3,993,573)	(3,170,125)	(995,455)			
Amount attributable to financing activities		(570,498)	504,880	(123,989)			
Closing Surplus / (Deficit)	3	-	2,303,210	7,157,536			

* - 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 30 November 2025

	2026	2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	14,783,689	7,713,408
Trade and other receivables	1,744,155	1,254,804
Inventories	234,113	234,839
Other assets	1,279	1,385,601
TOTAL CURRENT ASSETS	16,763,237	10,588,653
NON-CURRENT ASSETS		
Other financial assets	39,810	39,810
Property, plant and equipment	15,028,518	14,061,399
Infrastructure	165,981,147	163,891,476
TOTAL NON-CURRENT ASSETS	181,049,474	177,992,684
TOTAL ASSETS	197,812,711	188,581,337
CURRENT LIABILITIES		
Trade and other payables	182,138	2,240,139
Other liabilities	6,916,913	464,405
Borrowings	195,216	191,887
Employee related provisions	369,421	369,421
TOTAL CURRENT LIABILITIES	7,663,687	3,265,851
NON-CURRENT LIABILITIES		
Borrowings	827,384	925,833
Employee related provisions	123,367	123,367
TOTAL NON-CURRENT LIABILITIES	950,751	1,049,200
TOTAL LIABILITIES	8,614,439	4,315,052
NET ASSETS	189,198,272	184,266,286
EQUITY		
Retained surplus	75,550,531	70,647,413
Reserve accounts	2,270,145	2,241,276
Revaluation surplus	111,377,597	111,377,597
TOTAL EQUITY	189,198,272	184,266,286

SHIRE OF UPPER GASCOYNE

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 30 November 2025

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget	YTD Actual Total	Var
		\$	\$	\$
Land and Buildings	9(a)	1,349,351	312,325	(1,037,026)
Plant and Equipment	9(b)	965,000	414,987	(550,013)
Furniture and Equipment	9(c)	156,400	-	(156,400)
Infrastructure Assets - Roads	9(d)	18,286,223	2,253,115	(16,033,108)
Infrastructure Assets - Footpaths	9(e)	-	-	-
Infrastructure Assets - Other	9(f)	310,000	76,363	(233,637)
Total Capital Expenditure		21,066,974	3,056,790	(18,010,185)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		17,035,401	2,061,334	(14,974,067)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		38,000	-	(38,000)
Council Contribution - Reserves		-	-	-
Council Contribution - Operations		3,993,573	995,455	(2,998,118)
Total Capital Acquisitions Funding		21,066,974	3,056,790	

SHIRE OF UPPER GASCOYNE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

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: 12 Dec 25

(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 30 November 2025

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 30 November 2025****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
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 30 November 2025

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.

(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.

SHIRE OF UPPER GASCOYNE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 30 November 2025****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 30 November 2025

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 30 November 2025

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	30 Nov 25		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
Operating Grants, Subsidies and Contributions	2,325,839	1,748,464	33%	577,375	Timing variance mainly attributed to financial assistance grant funding received in November whereas budgeted for in December and Flood Damage claims linked to project progress being behind budget. Refer note 12 for a breakdown of operating grants.
Interest Earnings	196,580	126,451	55%	70,129	Increase in Interest revenue due to increased value of Investments and timing of utilisation of funds on projects. Interest earnings likely to reduce once cash gets applied to projects.
Other Revenue	88,330	59,658	48%	28,672	Variance mainly due to budget difference in workers compensation insurance proceeds.
Capital Grants, Subsidies and Contributions	2,061,334	6,403,350	(68%)	(4,342,016)	Primarily related to timing differences with regard to budget profile and project progress. Refer to Note 12 for further detail.
Total Revenues	7,035,719	10,701,564	(34%)	(3,665,845)	

(b) (Expenses) / (Applications)

	30 Nov 25		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
Employee Costs	(759,304)	(901,685)	16%	142,381	Lower year to date employee cost due to staff compliment and timing of appointments.
Materials and Contracts	(946,324)	(2,785,767)	66%	1,839,443	Timing difference includes numerous variances, notable ones includes: Lower than budgeted expenditure for: - Admin cost of \$151K (pending one off cost - Audit fees, and lower consultant fees). - Housing cost of \$65K (housing related cost and minor capital expenditure). - Community amenities \$68K (lower plant operation cost and one off projects). - Roads \$1.6M (mainly flood damage repairs \$1.2M and country road repairs \$195K). - Economic services \$119K (tourism promotions and signage).
Utility Charges	(43,789)	(94,688)	54%	50,899	Below budget due to timing of budget profile and reversal of accrued costs from 30 June 2025.
Depreciation on Non-current Assets	-	(2,123,476)	100%	2,123,476	Depreciation not posted pending depreciation parameters review since finalisation of AFR audit.
Other Expenditure	(22,456)	(63,570)	65%	41,114	Timing variance on budget vs actual payment for Community Donations & Contributions.
Total Expenses	(2,103,733)	(6,328,591)	67%	4,224,858	

SHIRE OF UPPER GASCOYNE

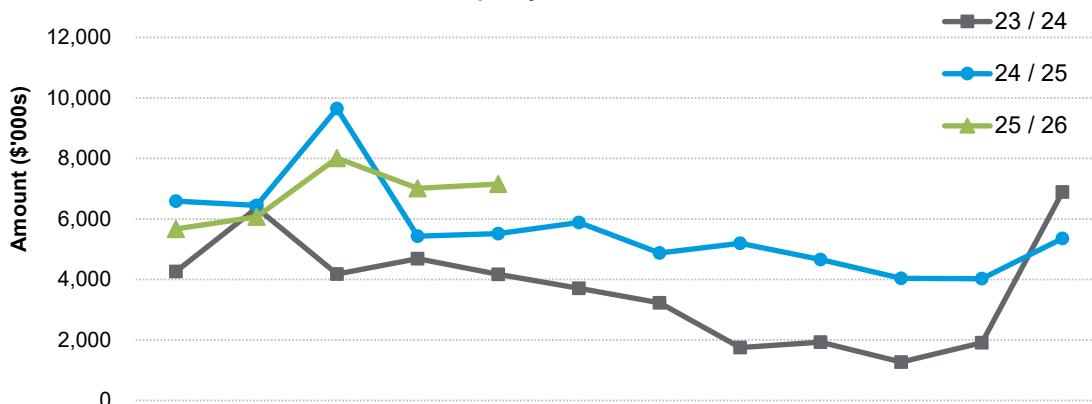
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Nov 25	Prior Year Closing 30 Jun 25	This Time Last Year 30 Nov 24
Current Assets		\$	\$	\$
Cash Unrestricted	4	12,513,545	5,472,132	7,504,889
Cash Restricted	4	2,270,145	2,241,276	1,866,684
Receivables - Rates	6(a)	1,375,067	369,481	1,093,521
Receivables - Other	6(b)	238,999	537,314	501,235
Receivables - Pensioner Rebates and Deferrals		1,985	1,288	1,288
Interest / ATO Receivable		141,232	381,626	286,276
Provision for Doubtful Debts		(12,801)	(12,801)	(110,904)
Fringe Benefit Tax		30,176	-	-
Contract Assets		1,279	1,348,251	255,641
Prepayments		-	37,350	-
Inventories		234,113	234,839	210,140
Accrued Income		-	68,285	-
Total Current Assets		16,793,740	10,679,042	11,608,770
Current Liabilities				
Sundry Creditors		(163,282)	(1,857,781)	(5,067)
Deposits and Bonds		-	-	(50,180)
GST Payable		(328)	(90,389)	(212,643)
PAYG Withholding Tax		(47,484)	(41,737)	(30,069)
Loan Liability		(195,216)	(191,887)	(188,625)
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		(1,486)	(1,676)	(922)
Suspense		(62)	(161)	(34,802)
Contract Liabilities		(6,458,383)	(5,000)	(2,635,990)
Flood Damage Income Received in Advance		(458,530)	(459,405)	(493,449)
Total Payables		(7,324,770)	(2,986,820)	(3,731,017)
Provisions		(369,421)	(369,421)	(329,909)
Total Current Liabilities		(7,694,191)	(3,356,240)	(4,060,927)
Less: Cash Reserves	7	(2,270,145)	(2,241,276)	(1,866,684)
Add: Loan Principal (Current)		215,556	212,227	188,625
Add: Employee Leave Reserve	7	188,789	186,388	83,789
Add: Movement in Employee Leave Reserve		(76,214)	(76,214)	28,162
Net Funding Position		7,157,536	5,403,927	5,981,736

Liquidity over the Year



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

4. CASH AND FINANCIAL ASSETS

Cash and Cash Equivalents	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
Cash on Hand	\$ -	\$ -	\$ -	\$ -	N/A	0.00	N/A
Municipal Fund	146,791	\$ -	\$ -	146,791	CBA	2.85	N/A
Gascoyne River Reserve Account	\$ -	1,270,145	\$ -	1,270,145	CBA	4.00	N/A
Online Saver	12,366,367	\$ -	\$ -	12,366,367	CBA	4.35	N/A
SUG Reserve Account	\$ -	1,000,000	\$ -	1,000,000	CBA	4.03	20-Jan-26
WANDRRA Account	386	\$ -	\$ -	386	CBA	2.85	N/A
Total Cash and Financial Assets	12,513,545	2,270,145	\$ -	14,783,689			

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 Balance	Amount Received	Amount Paid	Closing Balance
	01 Jul 25			30 Nov 25
SUG Trust Fund	\$ -	\$ -	\$ -	\$ -
Total Funds in Trust	-	-	-	-

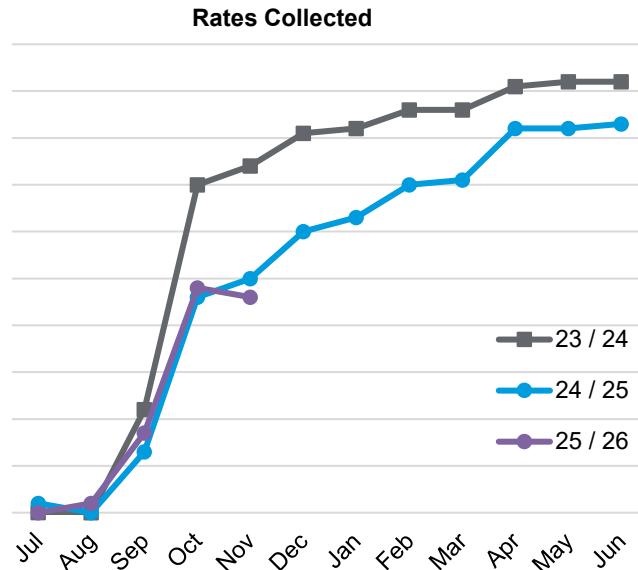
Comments / Notes

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

6. RECEIVABLES

(a) Rates Receivable

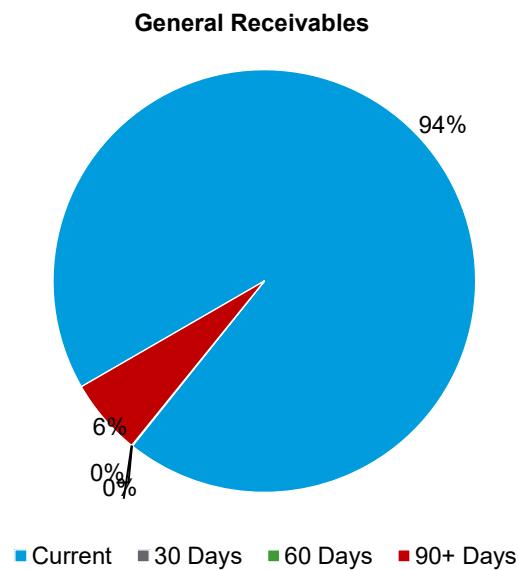
	30 Nov 25
Rates Receivables	\$ 1,375,067
Rates Received in Advance	-
Total Rates Receivable Outstanding	<u>1,375,067</u>
Closing Balances - Prior Year	369,481
Rates Levied this year	2,185,734
Service charges levied this year	-
Closing Balances - Current Month	(1,375,067)
Total Rates Collected to Date	<u>1,180,147</u>
<i>Percentage Collected</i>	46%



Comments / Notes

(b) General Receivables

	30 Nov 25
Current	\$ 224,840
30 Days	160
60 Days	-
90+ Days	13,999
Total General Receivables Outstanding	<u>238,999</u>



Comments / Notes

Amounts shown above include GST (where applicable)

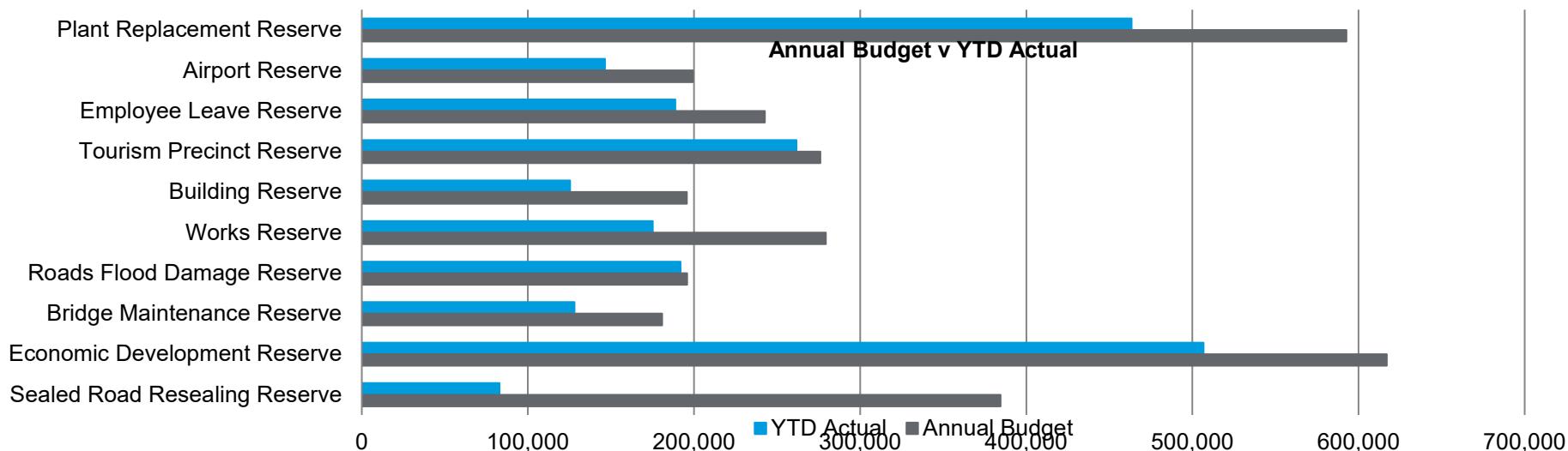
SHIRE OF UPPER GASCOYNE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

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 30 Nov 25	
Reserve Name	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Plant Replacement Reserve	457,464	-	15,308	120,000	592,772	-	5,892	-	463,356	
Airport Reserve	144,533	-	4,836	50,000	199,369	-	1,862	-	146,395	
Employee Leave Reserve	186,388	-	6,237	50,000	242,625	-	2,401	-	188,789	
Tourism Precinct Reserve	258,278	(40,909)	8,643	50,000	276,012	-	3,327	-	261,605	
Building Reserve	123,088	-	4,117	68,520	195,725	-	2,232	-	125,320	
Works Reserve	173,522	-	5,809	100,000	279,331	-	1,588	-	175,110	
Roads Flood Damage Reserve	189,468	-	6,340	-	195,808	-	2,440	-	191,908	
Bridge Maintenance Reserve	126,489	-	4,233	50,000	180,722	-	1,629	-	128,118	
Economic Development Reserve	500,208	-	16,738	100,000	616,946	-	6,443	-	506,651	
Sealed Road Resealing Reserve	81,838	-	2,739	300,000	384,577	-	1,054	-	82,892	
Total Cash Backed Reserves	2,241,276	(40,909)	75,000	888,520	3,163,887	-	28,869	-	2,270,145	



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

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	-	-	-	-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

Comments / Notes

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

9. CAPITAL ACQUISITIONS

(a)	Land and Buildings	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Governance		\$ 322,942	\$ 322,941	\$ 273,536	\$ 49,405
Council Office Extension/Upgrade					
Housing					
Lot 49 - Big D's - Replace Flooring and Blinds	13,500	10,800	-	10,800	
Lot 17 (CEO) - Replace Blinds	8,000	6,400	-	6,400	
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	-	50,000	
Lot 53,28 Hatch Street New Housing Development	600,000	-	-	-	
Lot 50 - Patio Shade Blinds	20,000	20,000	-	20,000	
Lot 45B Gregory Street (Entrance Through Hatch Street) - New Hous	-	-	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	
Chemical Shed And Eye Wash/Shower Station	-	-	-	-	
Stainless benches/shelving	-	-	-	-	
Economic Services					
Storage Shed Gascoyne Junction Pub and Tourist Park	-	-	(4,582)	4,582	
Laundry - GJP and Tourist Park	40,909	40,909	22,873	18,036	
GJPTP - Lighting and Power to Shed	15,000	15,000	-	15,000	
Total Land and Buildings	1,349,351	745,053	312,325	432,728	
(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	-	40,000	
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	9,291	25,709	
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	-	-	169	(169)	
90mm Pipe Rolls to Depot Yard	-	-	2,500	(2,500)	
Total Plant and Equipment	965,000	765,000	414,987	350,013	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

9. CAPITAL ACQUISITIONS (Continued)

(c)	Furniture and Equipment	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Governance		\$	\$	\$	\$
Administration Front Office Upgrade GEN	75,000	60,000	-	60,000	
Administration Server Upgrade GEN	21,400	21,400	-	21,400	
Economic Services					
Privacy Bureau Meeting Pods - Centrelink and General Meetings	40,000	-	-	-	
Furniture Replacement	20,000	20,001	-	20,001	
Total Furniture and Equipment	156,400	101,401	-	101,401	
(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	-	-	-	-
Indigenous Access Road/R2R - Landor Mt Augustus Road - 3 X Culve	718,801	215,640	164	215,476	
State Initiative Program 25/26 - Carnarvon Mullewa	4,770,000	3,816,000	1,220,160	2,595,840	
Signage 25/26 - Stock	75,000	31,250	76,933	(45,683)	
Grids 25/26 - Stock	60,000	25,000	12,264	12,736	
Indigenous Access Rd/Sip Funded Landor Realignment Inclusive Ren	9,300,000	2,790,000	114,026	2,675,974	
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	908,732	151,395	-	151,395	
Rrg Carnarvon Mullewa Slk 122 To 148 - Resheeting - 25/26	908,732	908,736	827,895	80,841	
R2R - Landor Meekatharra Road Slk 48 To 62 - Resheeting Various 2	634,958	-	-	-	
R2R - Carnarvon Mullewa Reseal - 25/26	650,000	-	-	-	
2 X Bore Findings	80,000	-	-	-	
Total Infrastructure - Roads	18,286,223	7,938,021	2,253,115	5,684,906	
(e)	Infrastructure - Footpaths	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Transport		\$	\$	\$	\$
Footpath - Hatch Street / Smith Street	-	-	-	-	-
Scott Street - Footpath Construction	-	-	-	-	-
Total Infrastructure - Footpaths	-	-	-	-	-

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

9. CAPITAL ACQUISITIONS (Continued)

(f)	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	73,400	(23,400)	
Recreation and Culture					
Upgrade River Pumps and Infrastructure	60,000	-	-	-	-
Museum Upgrade	30,000	12,000	-	-	12,000
Total Infrastructure - Other	310,000	62,000	76,363	(14,363)	
Total Capital Expenditure	21,066,974	9,611,475	3,056,790	6,554,686	

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 30 November 2025

10. RATING INFORMATION

General Rates	Rateable Value	Valuation	Number of Properties	Annual Budget Revenue	Rate Revenue	Interim Rates CY	Interim Rates PY	YTD Actual Revenue
	\$	\$	#	\$	\$	\$	\$	\$
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	(67,109)	-	209,262
UV Mining	4,220,569	0.349800	159	1,476,355	1,593,917	(14,560)	(3,831)	1,575,526
GRV Transient Workforce A	900,000	0.250000	1	225,000	225,000	-	-	225,000
Total General Rates				2,000,332	2,111,448	(81,669)	(3,831)	2,025,948
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 A	-	1,200	0	-	-	-	-	-
Total Minimum Rates				329,725	316,525	-	-	316,525
Total General and Minimum Rates				2,330,057	2,427,973	(81,669)	(3,831)	2,342,473
Other Rate Revenue								
Rates Write-off				(5,000)				-
Facilities Fees (Ex Gratia)				7,000				-
Instalment Charges				1,860				1,150
Total Rate Revenue				2,333,917				2,343,623

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 30 November 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 25	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
		YTD	Annual	YTD	Annual	YTD	Annual	YTD	Annual
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	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	-	-	(26,023)	(52,592)	499,077	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	(95,120)	(247,887)	1,022,601	1,469,834	(3,656)	(66,845)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

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	494,437	1,271,182
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	25,230	12,616	15,003
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
Recreation & Culture				
Transport				
FAGS Roads	Government of WA	749,149	187,287	459,931
MRWA Direct Grant	MRWA	489,904	489,904	489,904
Hastings Road Maintenance Ullwarra Rd		-	-	-
Economic Services				
Contributions for Projects		85,000	85,000	-
Town Planning Schemes and Strategies		-	-	480
Other Property and Services				
Diesel Fuel Rebate	ATO	55,000	22,915	24,026
Total Operating Grants, Subsidies and Contributions		3,486,030	1,345,159	2,315,525

(b) Capital Grants, Subsidies and Contributions

Transport				
Roads to Recovery		1,545,344	-	-
Regional Road Group Funding		1,211,642	726,984	726,984
Indigenous Access Roads - Fund Income		608,415	208,366	164
State Initiative Program (Road Projects)		13,670,000	5,468,000	1,334,186
Total Non-Operating Grants, Subsidies and Contributions		17,035,401	6,403,350	2,061,334
Total Grants, Subsidies and Contributions		20,521,431	7,748,509	4,376,859

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA - AGRN 1062		-	-	1,280
Grants DRFAWA - AGRN 1062		1,344,350	403,305	9,034
Grants DRFAWA - AGRN 1021		-	-	-
Total Flood Damage Reimbursements		1,344,350	403,305	10,314

APPENDIX 3

(2024/2025 Annual Report & Annual Financial Report)



ANNUAL REPORT 2024/25



Contents

OUR VISION	4
THE COUNCIL	8
ORGANISATION STRUCTURE.....	15
SHIRE DEMOGRAPHICS	15
SHIRE PRESIDENT'S REPORT	16
CHIEF EXECUTIVE OFFICER'S REPORT.....	17
FREEDOM OF INFORMATION STATEMENT.....	19
RECORD KEEPING PLAN	19
DISABILITY SERVICES PLAN	19
INFORMATION ABOUT CERTAIN EMPLOYEES.....	21
PUBLIC INTEREST DISCLOSURE ACT.....	21
NATIONAL COMPETITION POLICY.....	21
INTEGRATED PLANNING.....	25
SOCIAL.....	26
ECONOMIC.....	28
ENVIRONMENTAL.....	32
CIVIC LEADERSHIP.....	33
HIGHLIGHTS - IN BRIEF 2022/23.....	35
PROPOSED PROJECTS/ACQUISITIONS FOR 2022/23.....	36
2023/24 FINANCIAL REPORT.....	38

Purpose of the Annual Report

<p>The Western Australian Local Government Act 1995 requires every Local Government to produce an Annual Report by the 31st December each year. In addition, the Annual Report:</p> <ul style="list-style-type: none">• Is an essential tool to inform the community and key stakeholders about the achievements, challenges and future plans;• Promotes greater community awareness of the Shire's programs and services which contribute to a high quality of life for residents, visitors and stakeholders;• Demonstrates the Shire's performance against the long-term vision of the Strategic Community Plan, projects and priorities detailed within the Shire's Corporate Business Plan;• Provides information about the Shire's organisational performance; and• Illustrates the Shire's commitment to accountable and transparent government. <p>Alternative Formats</p> <p>This Annual Report can also be viewed on the Shire's website at www.uppergascoyne.wa.gov.au</p>	<p><u>Feedback or Questions</u></p> <p>Feedback or questions relating to the Annual Report are welcome.</p> <p>Email: ceo@uppergascoyne.wa.gov.au</p> <p>Mail: Shire of Upper Gascoyne 4 Scott Street GASCOYNE JUNCTION WA 6705</p> <p><u>How to Read the Annual Report</u></p> <p>The Annual Report is divided into the following sections:</p> <ul style="list-style-type: none">• An overview of information about the Shire of Upper Gascoyne• An overview of the Council and the organisation• Reports against the activities within each key theme of the Strategic Community Plan• Corporate Business Plan Future Projects• Statutory Reporting and• 2024/2025 Audited Financial Statements
---	--

Strategic Community Plan 2022-2032

This Annual Report shows how the Shire of Upper Gascoyne is delivering the vision outlines in its Strategic Community Plan 2022-2032, the Shire's overarching guide for the future.

This Annual Report outlines achievements against each key theme in the Plan.

OUR VISION

The Shire of Upper Gascoyne will be a sustainable service base supporting our local community and industries.

Mission Statement

To work with all sectors of the Upper Gascoyne community to retain and attract people and businesses to the district.

Our Values

Act with integrity and consistency, pursuing sustainability, but always with the vision of progressing the Shire forward while preserving our rural lifestyle.

Key Focus Areas

Social

Services and facilities supporting our community lifestyle and population growth

Economic

A growing local economy, encouraging commercial diversity

Environmental

Well maintained infrastructure and preserved natural environs for the benefit and enjoyment of present and future generations

Governance

Provide good governance and leadership

Our Services

Local government in Western Australia is established under the Local Government Act 1995, and is the third sphere of government. Local government is responsible for delivering a wide range of economic, human, recreational and property services as well as developing and maintaining essential community infrastructure.

Local government has legislative responsibility to perform many functions for the local community which are mandatory services. Examples include approvals for planning, building and health, and swimming pool security fencing.

Local government also delivers discretionary services to the community, such as library Programs and events, and the provision of recreational facilities and programs, which Contribute to an improved quality of life for people within the community.

Provision and Maintenance of Community Facilities, Infrastructure and Assets
Community Buildings
Playgrounds
Library
Bridges
Footpaths
Stormwater Drainage
Roads
Parks
Street Lighting
Car Parks
Streetscapes
Sport and Recreation Facilities
Fleet
Biosecurity
Emergency Management

Our Services

Delivery of Discretionary Services
Shire Ranger
Waste Services
Civic Ceremonies
Community Development
Youth Services
Community Safety Programs
Facility Hire
Festivals and Events
Community Health Programs
Economic Development
Tourism Development
Cultural Programs
Post Office Services
Department of Transport Services
Centrelink Services
Gas Supply
Electricity Card Supply



Provision of Mandatory Service – State Legislation and Local Laws

Animal Control
Litter
Public Event Compliance
Signs
Abandoned Vehicles
Bushfire Management
Building and Planning Compliance
Waste Services
Public Building Inspections
Swimming Pool Inspections
Food Inspections
Building, Planning and Health Approvals
Environmental Health Regulations

Calendar of Community Events

2024/2025

JULY

- Stargazing Gascoyne Junction
- Stargazing Mount Augustus
- Social Tennis

SEPTEMBER

- Stargazing Mount Augustus
- Mining Symposium
- Junction Races
- Youth Group
- Landor Races

augUST

- Kidlympics
- Auskick
- Youth Group & Family Movie Night
- Flavours of the Gascoyne
- Music in the Park
- Biggest BBQ at Mount Augustus
- Stargazing Gascoyne Junction

OCTOBER

- Youth Group
- Halloween Children's Activities
- Kennedy Range Campdraft

DECEMBER

- Youth Group Christmas Activity
- Children's Christmas Activity
- Community Christmas Party

APRIL

- Kids Easter Activities
- ANZAC Day
- Carnarvon Horseman's Gymkhana

FEBRUARY

- Stories of the Gascoyne

JUNE

- Kids Club
- Music in the Park

May

- Do It For Dolly Sausage Sizzle
- Music in the Park
- Pink Stumps Day

The Council and the Organisation

Local government is one of Australia's three tiers of government (federal, state and local). Western Australia alone has a total of 138 local governments, with the Shire of Upper Gascoyne being one of the largest in land form. The Shire does not have wards and has a total of seven (7) elected members. The Shire Council is responsible for making decisions on behalf of the local community.

DEMOCRACY IN THE SHIRE OF UPPER GASCOYNE

The Act outlines the responsibilities of local governments, providing for the constitution of elected local governments in the state. It describes the functions of local governments, providing for the conduct of elections and polls, and provides a framework for the administration and financial management of local governments and the scrutiny of their affairs.

LOCAL GOVERNMENT ELECTIONS

Local government elections are held every two years, with the next election being held in October 2025. All persons registered on the state electoral roll are eligible to vote for their local government. Non-resident owners and occupiers can also apply for eligibility to vote. Any eligible elector can stand to nominate for election, with no requirement for a candidate to belong to a political party or other organisation. Councillors are voted in for a four-year term, with the Council electing the offices of President and Deputy President every second year.

THE ROLE OF THE PRESIDENT, DEPUTY PRESIDENT AND COUNCILLORS

Councillor Jim Caunt was elected by his peers to the position as the President with Councillor Hamish McTaggart being elected to the position as the Deputy President.

The role of the President is to:

- Preside at Council meetings in accordance with the Local Government Act 1995
- Provide leadership and guidance to the community
- Carry out civic and ceremonial duties
- Speak on behalf of the local government
- Liaise with the Chief Executive Officer on the performance of the Shire's functions.

Councillors make important decisions relating to the whole of the Shire, taking into account the views of the community. They work together with the community, the Chief Executive Officer and the Shire's administration to set the strategic direction of the Shire. The specific role of Councillors is to:

- Represent the interests of electors, ratepayers and residents of the Shire
- Provide leadership and guidance to the community

- Facilitate communication between the community and Council
- Participate in the local government's decision-making processes at Council and committee meetings.

SHIRE OF UPPER GASCOYNE CONTACT INFORMATION

Office Hours 8:30am to 4:30pm Monday to Thursday
8:30am to 3pm Friday
Closed on Public Holidays

Phone (08) 9943 0988

Fax (08) 9943 0507

Email admin@uppergascoyne.wa.gov.au

Web Page <https://www.uppergascoyne.wa.gov.au>

Address 4 Scott St, Gascoyne Junction WA 6705

COUNCIL MEETINGS

Council meetings are generally held on the fourth Wednesday of every month at 10.30am and the public are welcome to attend. The dates do change from time due to administrative efficiencies, any changes to dates are advertised according to the Act and Regulations.

Council meeting dates can be found on our webpage and local notice boards.

YOU'RE SAY IN LOCAL GOVERNMENT

The Council encourages residents to have their opinions heard on issues which are of concern to them.

You can present your ideas and opinions to the Council in a number of ways:

- *Write, email or telephone the Shire office*
- *Write, email or telephone you Shire Councillors*
- *Visit the Shire Administration building*
- *Present a question to a Council meeting through 'public question time'*

Contact details can be found on our webpage:

<https://www.uppergascoyne.wa.gov.au/councillors>.

Deputations may also be made to Council meetings with permission of the Presiding Member. Please contact the office of the Chief Executive Officer on 9943 0988 for full details of how this can be arranged.

WHERE TO VIEW COUNCIL AGENDA / MINUTES

AGENDAS

Copies of all non-confidential items are tabled at a council meeting and are normally available to the public on the Friday prior to the meeting from the Shire website, Community Resource Centre Library and the Shire Administration Office. In the interests of the environment the Shire encourages the use of on-line services rather than the printing of paper documents. They can also be found on the Shires website <https://www.uppergascoyne.wa.gov.au/council-meetings/>

MINUTES

Minutes of all Council meetings are available to the public free online in Public Documents in PDF format on <https://www.uppergascoyne.wa.gov.au/council-meetings/>, the Shire of Upper Gascoyne, 4 Scott St, Gascoyne Junction or the CRC.

COUNCIL MEMBERS

Name	Position	Status
Cr J Caunt	Shire President	To October 2027
Cr R Hoseason-Smith	Councillor	To October 2027
Cr A McKeough	Councillor	To October 2025
Cr H McTaggart	Councillor/Deputy President	To October 2025
Cr B Walker	Councillor	To October 2025
Cr P Windie	Councillor	To October 2027
Cr W Baston	Councillor	To October 2027

President – Cr Jim Caunt



*Term expires October 2027
Phone: 0437075795
Email: craunt@uppergascoyne.wa.gov.au*

Councillor Blanche Walker



Term expires October 2025

Phone: 99430972

Email: cwalker@upergascoyne.wa.gov.au

Deputy President Hamish McTaggart



Term expires October 2025

Phone: 99430501

Email: crmctaggart@upergascoyne.wa.gov.au

Councillor Alys McKeough



Term expires October 2025

Phone: 99430924

Email: crmckeough@upergascoyne.wa.gov.au

Councillor Ray Hoseason-Smith



Term expires October 2027

Phone: 99430553

Email: crrhoseason-smith@upergascoyne.wa.gov.au

Councillor Peter Windie



Term expires October 2027

Phone: 0427 127 339

Email: crwindie@upergascoyne.wa.gov.au

Councillor Will Baston



Term expires October 2027

Phone: 0457 833 003

Email: crbaston@upergascoyne.wa.gov.au

Under regulation 19B (e) of the Local Government (Administration) Regulations 1996 require that the following:

COUNCILLOR STATISTICS

Name	Ordinary Council Meetings Attended	Committee Meetings Attended *	Gender	Linguistic Background	Country of Birth
Cr J Caunt*	11/11	3/3	Male	English	Aus
Cr B Walker*	11/11	3/3	Female	English	Aus
Cr A McKeough*	9/11	2/3	Female	English	Aus
Cr H McTaggart	11/11		Male	English	Aus
Cr R Hoseason-Smith	11/11	3/3	Male	English	Aus
Cr W Baston	11/11		Male	English	Aus
Cr P Windie	8/11		Male	English	Aus

* Not all Councillors are members of the Audit Committee with only Councillors Hoseason-Smith, Caunt, Walker and McKeough being members.

COUNCILLOR ANNUAL PAYMENTS

Name	President Allowance	Dep. Pres Allowance	Presidents Meeting Fee	Councillor Meeting Fee	ICT Allowance	Travel Allowance
Cr J. Caunt	\$20,875		\$20,171		\$3,500	\$1,008
Cr H McTaggart		\$5,219		\$ 9,890	\$3,500	\$ 780
Cr W Baston				\$ 9,890	\$3,500	\$ 188
Cr B Walker				\$ 9,890	\$3,500	\$ 0
Cr P Windie				\$ 9,890	\$3,500	\$ 0
Cr R Hoseason-Smith				\$ 9,890	\$3,500	\$2,031
Cr A McKeough				\$ 9,890	\$3,500	\$2,127

COUNCILLOR TRAINING

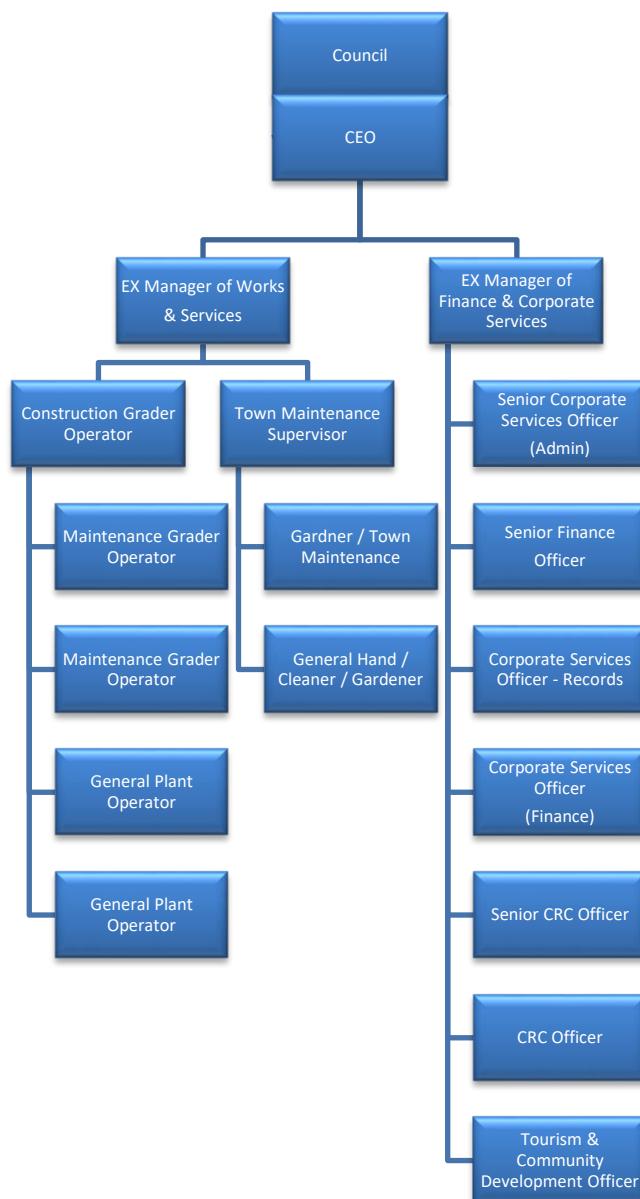
Councillor	Training Undertaken	Outcome
Cr J Caunt (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent Competent Competent
Cr R Hoseason-Smith (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent Competent Competent
Cr A McKeough*	Diploma of Local Government (Elected Member)	Completed
Cr B Walker (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent Competent Competent
Cr H McTaggart (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Completed Completed Completed Completed Completed
Cr W Baston	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Completed Completed Completed Completed Completed
Cr P Windie	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Completed Completed Completed Completed Completed

*Councillor McKeough has completed a Diploma of Local Government and is not required to undertake Member Essentials Training.

ORGANISATION STRUCTURE

The Shire's organisational structure is designed to facilitate the delivery of projects and programs within the four key themes of the Shire's Strategic Plan.

The structure is led by the Chief Executive Officer who is supported by an Executive Leadership Team comprising of two Executive Managers. Each Manager oversees the operations of Business Units structured to meet the Shire's strategic and operational objectives, legislative responsibilities and to ensure services are delivered in the most efficient and effective manner.



SHIRE DEMOGRAPHICS

The Shire of Upper Gascoyne according to the 2021 census has a population of 170 covering an area of 57,809 square kilometres with the only town being Gascoyne Junction with a population of approximately 70 including the Woodgamia Indigenous Community. The remaining residents reside on pastoral stations and at the Burringurrah Indigenous Community. The current demographic trend is relatively stable over time; however, there can be significant variances with the influx and dispersion of people from Burringurrah Aboriginal Community. 55.9% of the population identified as Aboriginal or Torres Strait Islander. 82.4% of residents in the Upper Gascoyne were born in Australia. 78.2% speak English only in their homes with Wajarri being the most common second language spoken.

The town site of Gascoyne Junction is the administrative hub for the Shire of Upper Gascoyne. Gascoyne Junction sits in the western side of the Shire adjacent to the majestic Kennedy Range National Park. The town is well serviced with modern facilities such as; the Community Resource Centre, Shire Administration Building, Town Pavilion, Grassed Oval, School, Gymnasium, Craft Centre, Playgrounds, Tennis Court, Town Amphitheatre, War Memorial and Junction Tourist Precinct which consists of a Caravan Park, Restaurant and Roadhouse. The town is serviced with mains electricity, reticulated water, mobile telephone coverage and internet via satellite.

Cattle grazing and Mining are the principle local economic drivers in the Shire. With increasing visitor numbers tourism is also increasing as an economic driver for the Shire. Agritourism, Station Stays and Astrotourism offer visitors to the region authentic and unique experiences that enhance the natural assets of the Shire – Mount Augustus and Kennedy Range National Park. Collaborating with our Gascoyne neighbours and the World Heritage sites of Shark Bay and Ningaloo Reef, and Cape Range National Park, connecting with our neighbours to the north and the natural link to Karijini National Park and as the Gateway to the Golden Outback, epic road trips explore the rich pastoral, mining and Indigenous history of the region. The sealing of the third road into Western Australia – the Outback Way will see increased visitation to the Shire in both the short and medium term.

Government employment is also increasing across the Upper Gascoyne with residents employed in Local Government at the Shire, at the Gascoyne Junction Remote Community School, Western Australia Police and the Department of Biodiversity, Conservation and Attractions. An emerging Mining Industry and supporting services is also making an impact on the economic growth of the Shire, with the Shire hosting an annual Mining Symposium to nurture relationships with key stakeholders to ensure the sustainable growth of this sector in our region.

PRESIDENTS MESSAGE

On behalf of Council, I am pleased to present the Shire of Upper Gascoyne's Annual Report for 2024/2025 to the community.



As we wrap up the 24/25 period, I'd like to take a moment to reflect on the year we've had and acknowledge the work that has been done, the progress we've made, and the contributions from many individuals and groups within our community.

This past year was another busy and productive one for our Shire. Several significant projects and initiatives were either completed or progressed, including:

- Indigenous Relationships: We made great strides in building meaningful relationships with the local Indigenous groups in our Shire, laying the foundation for ongoing collaboration moving forward.
- Meekatharra-Carnarvon Road: The sealing of the Meekatharra-Carnarvon Road continued, further improving transport links within the region.
- Landor Bypass: We received the go-ahead for the Landor Bypass, which will greatly improve local traffic flow and safety.
- Town Water Project: Our Town Water Project is nearing completion, which is a huge milestone in improving infrastructure and services for the community.
- Shire Housing and Office Expansion: We also saw the completion of another new Shire house, as well as the extension of the Shire office, which will help to better accommodate our growing administrative needs.

I would like to express my gratitude to several groups of people who have made these achievements possible to all the councillors, thank you for your continued effort and commitment to thoughtful, open discussions. The ability to engage in healthy debate and decision-making has been invaluable in guiding the direction of our Shire. To John and the staff, your dedication and hard work have been outstanding. Once again, you've helped us achieve a clean audit, and I'd like to extend my congratulations to everyone involved in making that happen. Your support is greatly appreciated. I'd also like to thank the local and wider community for your ongoing support and active participation in the events we run here in our Shire. From the larger events to the smaller, more intimate ones, the high standards we've maintained are a direct reflection of the commitment and passion of our community.

As we look to the future, we do face several challenges, including:

- Local Government Reform: Ongoing reforms will require adaptability and thoughtful planning to ensure that we remain responsive to the needs of the community.
- Road Network Maintenance: Maintaining our extensive road network will continue to be a priority, ensuring that roads remain safe and accessible for all.
- Land Development: Developing both residential and commercial land is a key focus as we work to accommodate growth and ensure our town remains a vibrant, thriving place to live and work.

Despite these challenges, I have full confidence in the strength of our councillors, staff, and community. Together, I know we will continue to grow and meet the opportunities and challenges that come our way.

Thank you all once again for your hard work, your commitment, and your passion for our Shire.

**CR Jim Caunt
SHIRE PRESIDENT**

CEO'S MESSAGE

The Shire continues to perform exceptionally well over the 2024/25 Financial Year delivering on projects both on time and on budget.

From an organisational point of view our workload is ever increasing due to increased expectations from the State Government and our own community. The State Government has embarked on a process of Local Government legislative reform that they are rolling out over a two-year period. This reform has meant more work for staff and more cost to the organisation for little to no improvements to service delivery or accountability.

I would like to thank all the Staff at the Shire for their work, professionalism and commitment. They are the real drivers of the Shire, and a positive attitude does more for ensuring an efficiently run Shire than anything else. For a staff of 16 to run / work in a Shire that is approximately 60,000 square kilometres with 2,000 kilometres of road assets and to deliver to the standard that we do is truly remarkable.

I would also like to thank Council, as a group for their continued support and cooperation. In particular, the Shire President and the Deputy President have once again proved to be valuable assets to the Shire with both providing unfretted support, guidance and knowledge.

The 25/26 financial year promises to be another very busy year with ongoing projects such as the Carnarvon / Mullewa sealing project, the Landor Realignment Project and the Reverse Osmosis Plant being commissioned. All these projects have had a considerable lead time from inception to completion with other a continuous year in year out project subject to grant funding.

Financially the Shire is in a sound position delivering a solid surplus from the 24/25 Budget into the 25/26 Budget. Our Financial Assistance Grant is now in the top 10 in the State, nearing \$7 million per annum and likely to improve further given the increase in our asset base.

In closing, as this report is written after the conclusion of the financial year, generally in the month of October / November, it talks about the financial year gone even though we are well into a new financial year.




John McCleary, Bbus, JP
CHIEF EXECUTIVE OFFICER

STATUTORY REPORTING

FREEDOM OF INFORMATION STATEMENT

The Shire of Upper Gascoyne will provide people with all necessary information held by the Council; however if we are unable to supply this information by less formal means, a Freedom of Information request can be made.

RECORD KEEPING PLAN

The Shire of Upper Gascoyne completed a revised Record Keeping Plan (RKP) which was submitted to the State Records Office of Western Australia in 2019. This document is due to be reviewed. .

The objectives of the Shire of Upper Gascoyne RKP are to ensure:

- Compliance with Section 28 of the State Records Act 2000;
- Recordkeeping within the Local Government is moving towards compliance with State Records Commission Standards and Records Management Standard AS ISO 15489;
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions;
- Recorded information can be retrieved quickly, accurately and cheaply when required; and the Protection and preservation of the Local Government's records.

The Shire have engaged a consultant to advise on the most appropriate electronic records management system in order to convert to a paperless business, where possible.

The Shire has now constructed a dedicated records room that is fire rated to two hours and it complies with the State Records Act 2000

DISABILITY SERVICES PLAN

The Shire of Upper Gascoyne completed a revised Disability Access and Inclusion Plan which was submitted to the Government of Western Australia Disability Services Commission in May 2024.

The Shire of Upper Gascoyne is committed to achieving the seven desired outcomes of its Disability Access and Inclusion Plan:

- People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.
- People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority.
- People with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.

- People with disability receive the same level and quality of service from the staff of the relevant public authority.
- People with disability have the same opportunities as other people to make complaints to the relevant public authority.
- People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority.
- People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

Outcome 1:

- a) Events run by the Shire are planned to ensure that events are accessible for people with disability where practicable.
- b) Shire staff consult with the community on their needs for services and adapt the delivery of services to meet the needs of all members of the community.

Outcome 2:

- a) No new buildings and facilities for the public authority have been developed since the last report. Current access facilities have been maintained.
- b) Consideration of access to buildings and facilities of a public authority is embedded into the planning process of any new project.

Outcome 3

- a) All information and communications produced by the Shire are available upon request in alternate formats including size of font, language, braille, oral etc.... The Shire's DAIP is available on the Shire website.
- b) No requests have been made in 2023/2024 for this service. It is noted that reminding the community of this could be done more often.
- c) In 2024/2025 Shire staff to be surveyed to ascertain knowledge of staff in the awareness of accessible information needs and how information can be provided in other formats.

Outcome 4

- a) All Shire Staff adhere to the Code of Conduct which ensures that act with honesty and integrity and to display personal behaviour in requirements of the laws and terms of this code. The code of conduct also requires staff to adhere to policies including the DAIP.
- b) Staff act accordingly with no complaints made in the 2023/2024 year. It is noted that staff training to update skills and knowledge would be beneficial and considered in professional development opportunities.
- c) Shire staff are aware of access needs and can provide appropriate services when and if required.

Outcome 5

- a) The Shire of Upper Gascoyne maintains a complaint register of which there are no current recordings. Complaints are made in writing.

- b) Updating the complaints procedures for all was reviewed in 2023/2024 and meets current needs. This will continue to be reviewed to ensure that this avenue continues to meet the needs of all.
- c) Lodging a complaint has grievance mechanisms available for people with disability.

Outcome 6

- a) All Shire residents are made aware of and can access and participate in any public consultation conducted by the Shire. A variety of response methods is made available including face to face, paper and online.

Outcome 7

- a) The Shire has an equal employment opportunity guidelines. All applicants are assessed on their merit to perform the role they have applied for. Pre employment medical checks are undertaken by all staff members before commencing roles. The Shire adheres to the Workforce Diversification and Inclusion Strategy for WA Public Sector Employment 2020-2025.
- b) The Shire adheres to the Workforce Diversification and Inclusion Strategy for WA Public Sector Employment 2020-2025.
- c) The Shire ensures that people are aware and are encouraged to seek employment with the Shire. The Shire is aware of services offered by DES providers.

INFORMATION ABOUT CERTAIN EMPLOYEES

In accordance with the Local Government (Administration) Regulations 19B, set out below is the number of employees of the Shire of Upper Gascoyne entitled to an annual salary of \$130,000 or more, in increments of \$10,000.

Salary Range	Number of Employees
\$130,000 - \$139,999	0
\$140,000 - \$149,999	1
\$150,000 - \$159,999	1
\$160,000 - \$169,999	1
\$170,000 - \$179,999	0
\$180,000 - \$189,999	0
\$190,000 - \$199,999 *	0
\$200,000 - \$209,999	0
\$210,000 - \$219,999	0
\$220,000 - \$229,999	1

*Note: This figure relates to the cash component of the CEO's Salary.

PUBLIC INTEREST DISCLOSURE ACT

During 2024/25 reporting period the Council received no disclosure or complaints lodged under the Public Interest Disclosure Act 2013.

NATIONAL COMPETITION POLICY

In 1995 the Council of Australian Governments entered into a number of agreements, collectively known as the National Competition Policy. Local Government is affected mainly where it operates significant business activities which compete, or could compete, with private business sector business.

Local Government will also be affected where local laws unnecessarily affect competition.

The Shire is required to comply with certain policies contained with the National Competition Policy Statement, and report on the progress in connection with the National Competitive Neutrality Principles and review of Local Laws.

During the financial year the Shire met its obligations under the National Competition Policy. The Shire continues to monitor Council policies and local laws for anti-competitive practices.

The Shire does not operate significant business activities which compete or could compete with private business sector business.

COMPETITIVE NEUTRALITY

Local Governments are required to apply the principle of competitive neutrality to all business activities generating user- pays income in excess of \$200,000.

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Annual reports must show that a public benefit test has been conducted for all significant business activities to determine if competitive neutrality is in the public interest.

The Shire does not have business activities which generate user-pays income in excess of \$200,000.

DELEGATION AUTHORITY REGISTER

In accordance with the Local Government Act 1995, Section 5.46 the Chief Executive Officer is to keep a register of delegations. This register is to be reviewed every financial year. The Shire's Delegated Authority Register was reviewed and adopted by Council on 14th of November 2023, and is available on the Shire's website.

<https://www.uppergascoyne.wa.gov.au/documents/10099/register-of-delegations-2022>

COMPLAINTS REGISTER

There were no formal complaints received during the 2024/2025 financial year.

LOCAL LAWS

The Local Government Act 1995 requires all existing Local Laws to be reviewed every eight years. As part of this process the intention to review Local Laws is advertised in the media giving residents and ratepayers the opportunity to comment on any proposed changes, additions or deletions to the Shire's Local Laws. There were no local laws reviewed during 2024/2025.

EXTERNAL AUDITS

The annual audit was undertaken by the Office of the Auditor General and signed off by the Acting Senior Director Financial Audit, Mahmoud Salahat on 5th of December 2025.

GIFT DISCLOSURES

Changes to the Local Government Act 1995 in October 2019 required Elected Members to disclose any gifts over \$300 in writing to the Chief Executive Officer within 10 days of receipt, which are received in their official capacity, including contribution to travel. The changes also required such disclosures to be made to the Chief Executive Officer in writing to the President. The Chief Executive Officer maintains a register of these gifts which are available on the Shire's website <https://www.uppergascoyne.wa.gov.au/registers>. The register is also available at the Shire's Administration building for public inspection.

A further change required Elected Members to make a disclosure of any gifts received from a person who is requiring a decision of the Council or Committee. The disclosure must be in writing to the Chief Executive Officer before the meeting, or at the meeting before the matter is discussed. The changes also required such disclosures to be made by the Chief Executive Officer in writing to the Council.

COMPLIANCE AUDIT RETURN

The Local Government (Audit) Regulations 1996 requires local governments to carry out an annual compliance audit for the period 1 January to 31 December. The Return includes a range of compliance categories to be met by local governments.

The categories are:

- Commercial Enterprises by Local Governments
- Delegation of Power/Duty
- Disclosure of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Optional Questions (relating to CEO reviews of financial management systems and procedures, and risk management, internal control and legislative compliance, and reporting of related party information).
- Tenders for providing Goods and Services

The Shire identified zero non-compliance issues for the year 2024.

The 2025 Compliance Audit Return was adopted by Council on 26th March 2025 with a certified copy of the Return, along with the relevant section of the Council resolution, submitted to the Department of Local Government, Sport and Cultural Industries.

COMMUNITY CONSULTATION

The Shire has a range of consultation methods to inform decision-making on major projects, issues and policies to obtain feedback from the community, stakeholders and interested persons. This includes:

- Direct consultation via surveys, hardcopy and online, and in person;
- Information available on the Shire's website;
- Gassy Gossip;
- Social media posts and advertising; and
- Public notices.

PUBLIC NOTICES

A range of statutory public notices were published on the Shire's website, public notice board, social media and in local newspapers during 2024/2025 such as notice of Council meetings, policy issues and planning matters.

REGISTER OF POLICIES

In accordance with the Local Government Act 1995, Section 2.7(2) Council is to determine the Shire's policies. Individual policies have been reviewed and adopted during the 2024/2025 financial year. This document is available on the Shire's website

<https://www.uppergascoyne.wa.gov.au/council/public-documents/policy-manual.aspx>

CODE OF CONDUCT

Local governments are required to adopt a code of conduct for their Elected Members, committee members and employees. The Code of Conducts sets out the standards of behaviour which must be observed when performing their duties and is intended to promote accountable and ethical decision-making. This enables professional relationships to be established and maintained in the interests of providing good governance, overall integrity and good government for the community.

A copy of the Code of Conducts are available on the Shire's website

<https://www.uppergascoyne.wa.gov.au/documents/71/code-of-conduct-for-elected-members-committee-members-and-candidates>

<https://www.uppergascoyne.wa.gov.au/documents/10139/employee-code-of-conduct>

Reporting to the Strategic Community Plan



Integrated Planning was introduced in the Shire of Upper Gascoyne in 2012/13, and comprises:

- Strategic Community Plan
- Corporate Business Plan
- Asset Management Plan
- Long Term Financial Plan, and
- Workforce Plan

In 2022 the complete suite of Integrated Plans was subjected to a complete review with a full round of public consultation in order to glean our communities views. As such, there is now a new 2022-2032 Strategic Community Plan, Corporate Business Plan, Asset Management Plan, Long Term Financial Plan, Workforce Plan and Housing Plan.

The Council is pleased to report the progress in achieving the following:

SOCIAL

Objective

Services and facilities supporting our community lifestyle and population growth

Outcome 1.1 Retain our senses of community and Gascoyne Lifestyle

Strategy 1.1.1 Foster our community spirit and promote our local attractions

1.1.1.1 Encourage/support/facilitate social and community events

- Stargazing Events in Gascoyne Junction
- Stargazing Events at Mount Augustus
- Social Tennis
- Junction Craft Club
- Kidlympics
- Auskick
- Youth Group & Family Movie Night
- Flavours of the Gascoyne – Gascoyne Food Festival
- Music in the Park
- Biggest BBQ at Mount Augustus – Gascoyne Food Festival
- Mining Symposium
- Junction Races
- Landor Races
- Youth Group
- Kids Club
- Kennedy Range Campdraft
- Halloween Activities
- Youth Group Christmas Activity
- Kids Club Christmas Activity
- Community Christmas Party
- Stories of the Gascoyne
- Kid's Easter Activities
- ANZAC Day
- Carnarvon Horseman's Gymkhana

- Do It For Dolly Sausage Sizzle
- Pink Stumps Day

1.1.1.2 Promote increased volunteering development

- Clubs within the district are phenomenal in attracting and maintaining volunteers and delivering iconic events in the Shire of Upper Gascoyne; the Junction Race & Gymkhana Club, East Gascoyne Race & Gymkhana Club, Kennedy Range Campdraft, Gascoyne Junction Craft Group and the Gascoyne Junction Remote Community School. It never ceases to amaze the amount of volunteers that are attracted from outside the Shire, from places like Geraldton, Shark Bay, Carnarvon, Meekatharra, Cue, Perth and elsewhere to delivery successful events in the Upper Gascoyne extending our sense of community beyond shire boundaries.

Strategy 1.1.2 Support community in sporting, recreational and volunteering activities

1.1.2.1 Encourage and support local sporting, recreational and volunteering initiatives

- Provide community donations for local sporting and recreational events: Landor Races and Gymkhana, Junction Races and Gymkhana, Gascoyne Junction Craft Group, Carnarvon Horseman's Club, Kennedy Range Campdraft, Gascoyne Junction Remote Community School, Carnarvon School of the Air, East Gascoyne Race and Gymkhana Club.

1.1.2.2 Support club development and growth

- Liaise with Department of Creative Industries, Tourism and Sport and keep clubs abreast of professional development opportunities for community groups and funding opportunities to support events held in the Upper Gascoyne.

Strategy 1.2.1 Support and advocate for community health and wellbeing initiatives and provision of services to the community

- GP Clinics continued in Gascoyne Junction on the 1st Wednesday of the month. In 2024/2025 the addition of regular Nursing and Physiotherapy Clinics was added to the services on offer to residents of the Upper Gascoyne with these two clinics being held on the 2nd Wednesday of the month. These clinics are funded and supported by the Western Australia Country Health Service.
- Through the funding for the Physiotherapy Clinic the provision of rehabilitation exercise programs utilising the Gascoyne Junction Gymnasium. This also includes funding a local resident to undertake a Certificate III in Allied Health Services to support the program.
- Coordinating the memberships of the Gascoyne Junction Sport Club (Gymnasium) and encouraging membership.
- Physio clinics have been held monthly with strong attendance from across a wide cross section of the community. Consultations have been both for rehabilitation post injury but also used as a preventative service and keeping bodies fit and capable of

physical work. Circuit classes have also become a popular part of the clinic with up to 8 participants of varying fitness levels participating and being active.

- Child Maternal Health Clinics have been held with immunization clinics through 24/25.
- Immunisation clinics for COVID boosters and flu vaccinations have been coordinated through the Nursing and GP Clinics.
- The Tourism & Community Development Officer represents the Shire of Upper Gascoyne community on the District Health Advisory Committee and advocates for the provision of health services for the community.
- Two staff members attended First Aid Course for Mental Health in October.
- Optometry Clinic was coordinated for Gascoyne Junction, providing the opportunity for appointments and eye health checks.
- Skin Cancer Clinic conducted in February 2025.
- Shire staff provided support for 19 RFDS consults along with maintaining the RFDS Chest at the Community Resource Centre.

Strategy 1.2.2

Ensure there is appropriate infrastructure, facilities and services to meet the current and future need of our community

1.2.1.2 Seek funding for health and wellbeing activities

- Ongoing funding for the GP and Nursing Clinic through WACHS
- Funding for 18 month Physiotherapy program for the Upper Gascoyne through WACHS
- Funding has been obtained to conduct events in 25/26 supporting community mental health.
- Conducted in partnership with the Gascoyne Junction Remote Community School a fundraising event for Do It For Dolly Day.

1.2.1.3 Support community and health initiatives

- Publish health awareness campaigns in Gassy Gossip and on social media
- Provide administrative support for GP, Nursing and Physio clinics
- Provide facilities to support GP, Nursing and Physio clinics
- Funded additional equipment to fit out Gymnasium to support rehabilitation and preventative health programs
- Provide funding to support community groups and programs that bring community together

ECONOMIC

Objective

A growing local economy, encouraging commercial diversity.

Outcome 2.1: An appropriate transport network supporting local industry

Strategy 2.1.1 **Provide appropriate transport network infrastructure, supporting our community, local pastoral and mining industries and tourism.**

- Throughout the year the Shire had its two maintenance graders grading the entire road network according to the Shires priority schedule.
- The Shire uses it's own road construction crew and contractors to carry out planned upgrades to various sections of road including resheeting, bitumen resurfacing, new sealed sections, signage, stock grids and concrete floodways throughout the Shire. This is funded by multiple sources including Regional Road group, Roads to Recovery, State Initiative Program, Indigenous Access and municipal funds.
- Carried out works associated with upgrading sections of our 2040 Roads of Regional Significance via the Regional Road Group and Roads to Recovery Funding Arrangements.
- Put down a further 15 kilometres of seal on the Carnarvon / Mullewa Road

Strategy 2.1.1 **Improve essential infrastructure and services to promote and support growth.**

- Continue to advocate with WACHS to deliver a range of allied health services to the Shire of Upper Gascoyne – including dietary and optometry.
- Advocated for a Hot Spring Development for Gascoyne Junction through Tourism WA and Gascoyne Development Council. Feasibility study for the project identified as the top priority project for the Gascoyne as a service for residents and to attract visitors to the Shire.
- Funding for the Accommodation Building Capability Project to foster growth in existing businesses and address feasibility options for new interested parties to increase the depth of accommodation product in region.
- Developed Astrotourism Night Sky Viewing Platform with signage in Gascoyne Junction and signage for Mount Augustus.

Strategy 2.2.2 **Pursue water security development opportunities**

- Installed an 800 metre bore to tap into the ground water in order to reduce our reliability on the Gascoyne River aquifer. This was challenging, but we did manage to find sufficient quantities of water, however; the quality is not great and requires further treatment to make it usable. The Shire commenced the purchase and installation of a purpose built Reverse Osmosis system for the treatment of the bore water.

Strategy 2.2.3 **Develop industrial, residential and commercial land development and seek investment opportunities.**

- The Shire have worked with the Department of Lands and Development WA and have identified UCL Lots that can be developed / sub-divided into both Residential and Commercial lots. The Shire have purchased freehold the proposed Commercial

Land situated adjacent to Pimbee Road and are now working with Development WA to sub-divide the Lot into 8 commercial lots with power, water and access road.

Despite identifying four vacant UCL Lots adjacent to Hatch Street and getting approval from the Department of Land to purchase the Land we have not yet been able to enter into an ILUA with the Yinggarda PBC, as such this development is being held up.

Outcome 2.3: Diverse economic development in the region

Strategy 2.3.1 Increased awareness of the district and regional attractions

2.3.1.1 Continue to promote our district, using a variety of mediums and collaborations

- Finalist Tourism WA Top Tiny Tourism Towns Award for the third year
- 2024 Finalist in Containers for Change Category Tidy Towns Awards
- 9525 copies of Wander Outback brochure distributed across Visitor Information Centres in Western Australia
- 2000 print run of 12 page Wander Outback brochure
- Stand at the 2024 Perth 4WD and Adventure Show
- Stand at the 2025 Perth Caravan and Camping Show
- Digital Marketing Campaign online with a focus on the Wander Outback campaign
- Published articles in The West Australian, the Seniors Newspaper, Western 4WD Magazine, Camper Trailer Magazine
- Advertisements in Australias Golden Outback Travel Planner, Australias Golden Outback Regional Map and WA Caravan and Camping Guide.
- Ongoing collaboration with MEG group in promoting the Outback Pathways and Gascoyne Murchison Region
- Hosted staff from Carnarvon Visitor Information Centre for a familiarisation visit across the region
- Sponsored Astrofest Astrophotography competition and presented prize in person. Prize was an accommodation package in the Shire encouraging astrophotographers to the region.
- Collaborating with Gascoyne Development Commission and the Shire's of Exmouth, Carnarvon and Shark Bay on an Astrotourism Strategy and Branding.
- Working with local stakeholders to work with the WA Station Stays Collective

2.3.1.2 Support tourism development opportunities pursued by the local community where appropriate

- Received collaborative funding from Tourism WA to undertake the Upper Gascoyne Tourism Accommodation Capability Building Program aimed to work with new, emerging and established businesses to grow accommodation offerings in the Shire. Ongoing onsite visits by consultants during the period with additional funding for website development with online booking capability
- Promotional campaign to attract new lessee's for the Gascoyne Junction Pub & Tourist Park with TV, radio, print, digital print and digital media spreading the word.

- Funding for update to Junction Pub & Tourist Park website to have online booking capability to further distribution.
- Provide event planning and marketing support to stakeholders when hosting Gascoyne Food Festival events
- Provide industry updates to tourism stakeholders across the Shire with professional development and grant funding opportunities
- Hold 1:1 meetings with tourism stakeholders to understand the needs of their businesses and provide support tailored to their goals and objectives
- Provided stargazing evenings to attract longer stay visitors in both Gascoyne Junction and at Mount Augustus utilizing Shire telescope.
- Stargazing Night Sky Viewing Platform in Gascoyne Junction.
- Collaborative funding through Gascoyne Development Commission for the production and installation of Planisphere's and Guides to Stargazing signage installed in Gascoyne Junction at the Skyviewing Platform and at Mount Augustus
- Began application process for Dark Sky Accreditation for Gascoyne Junction

Strategy 2.3.2 Promote opportunities for economic development in the region

2.3.2.1 Work with industry bodies, government and stakeholders to promote development of current and new local industries

- Work with Tourism WA, Australia's Golden Outback, Regional Development Midwest, Gascoyne Development Commission and Astrotourism WA to grow tourism, station stays, astrotourism and agritourism opportunities.
- Build on road trips through the region working with MEG Shires as part of the Gascoyne Murchison Outback Pathways program to disperse visitors through the region.
- Collaborate with the Shire of Carnarvon on a Go With The Flow brand encouraging road trips through both Shires.
- Liaise with Main Roads to continue to seek funding to improve road infrastructure and seal Carnarvon Mullewa Road through to Meekatharra
- Work with local mining companies, Gascoyne Development Commission, Regional Development Australia, Main Roads, pastoralists and local service providers to nurture the emerging Mining Industry in the region through annual Mining Symposium to create open communication channels.
- Promotion of residential and industrial estates in Gascoyne Junction to bring businesses to the Shire and increase population.

Strategy 2.3.3 Encourage diversity and growth of local business, industry and investment

- The Upper Gascoyne Tourism Accommodation Capacity Building program is designed to diversify the accommodation offerings in the Shire with a focus on establishing Station Stay Accommodation in the region.
- The Upper Gascoyne Tourism Accommodation Capacity Building program has supported established local accommodation providers to be marketed to the international market with a presence at the Australian Tourism Exchange in May.
- Liaise with tour operators to develop itineraries through the Shire.

ENVIRONMENT

Objective

Well maintained infrastructure and preserved natural environs for the benefit and enjoyment of present and future generations.

Outcome 3.1: Sustainable and effective environmental management

Strategy 3.1.1 Protect natural capital, associated infrastructure and support appropriate access

- The Shire in partnership with the Department of Biosecurity and Attractions have increased accessibility to the Kennedy Range and Mount Augustus with improved marketing and signage, and undertaken works to restore the natural environment.
- The Shire are rehabilitating gravel pits once they have been extinguished. We are minimising the amount of turn-arounds when undertaking road works to reduce the environmental damage.

Strategy 3.1.2 Support biosecurity within the District

- The Shire makes a \$63,000 financial contribution to the Carnarvon Rangelands Biosecurity Association. The Shire operates a large, refrigerated sea container for the purposes of storing baits for wild dog control.

Strategy 3.2.1 Continue planning and development of existing and new infrastructure

- The Shire Councillors and Staff annually review a proposed projects list that is identified according to the SCP and these projects are scoped and costed as shovel ready projects that can be activated if external funding becomes available.
- The Shire continually seek funding for new and upgrade of infrastructure. We have been successful in getting \$4.5M for the Carnarvon / Mullewa Road Upgrade Project.

Strategy 3.2.2 Maintenance and upgrade of infrastructure

- Road Maintenance continues to be a main focus for the Shire with approximately \$1.3M expended. The Shire has two dedicated graders that constantly circulate our road network.

Strategy 3.2.3 Seek statutory and legislative awareness.

- Provided feedback and implanted change in respect of the Local Government Act such as Elections now based on a preferential system

CIVIC LEADERSHIP

Outcome 4.1 **Strategically focused Council, demonstrating leadership and governance**

Strategy 4.1.1 **Effectively represent and promote the Shire**

- The Shire through their elected representatives are fully engaged with the Gascoyne WALGA Zone and the Gascoyne Regional Road Group. The Shire has a representative on the WACHS District Health Advisory Committee, WACHS S19(2) Funding Advisory Committee and the AGO Board.

Strategy 4.1.2 **Lobby and advocate for the community and district**

- The Shire have lobbied various Ministers and Department Heads on a variety of issues. This has seen the continuation of a GP Clinic and other associated services.

Strategy 4.1.3 **Provide strategic leadership**

- The Shire have adopted a Community Strategic Plan along with a suite of supporting Strategic plans. Budgets are formulated against the back drop of the SCP. The Shire continues to provide communication via various mediums, these include: Gassy Gossip, Facebook, Web Page, direct mail out and Notice Board.
- The Shire report against the SCP via the annual report and undertake a desk top review every two years along with a four yearly community review.

Outcome 4.2 **An efficient and effective organisation**

Strategy 4.2.1 **Provide professional and efficient services to the community**

- The Shire through its Workforce plan regularly monitor the service requirements against the resourcing levels. The Shire have identified that there is necessity to engage a further two staff members to maintain our already efficient organisation.

Strategy 4.2.2 **Maintain accountability and financial responsibility through effective planning**

- The Shire constantly review expenditure against budget on a line-by-line basis. When setting budgets a thorough investigation of the available opportunities are undertaken with the best value for money option included in budget estimates.

Strategy 4.2.3 Comply with statutory and legislative requirements

- The Shire complies with all of its statutory and legislative requirements. This is overseen by the CEO where various internal and external audits are undertaken and these are reported back to the relevant authorities. These include the Compliance Audit Return, Financial Management Review, Regulation 17 review, Mid-Year and Annual Audit carried out by the Auditor General. The Shire has a robust internal review mechanism where multiple individuals are required to sign off rather than just one individual.
- The Shire continues to provide Building, Town Planning and Environmental Health Services to our community via consultants. In a time of emergency our CEO can perform the functions as an Environmental Health Officer.

Strategy 4.2.4 Foster a positive, resilient, safe and progressive workplace

- OH&S continues to be an area where the Shire needs to improve. In general terms we operate in a safe manner however our weakness is in the documentation of the processes. This has been identified and a new staff member will be charged with overseeing the documentation of our OH&S.
- The Shire has a relatively significant training budget for internal and external employees. Training is identified through our yearly staff performance reviews and then staff are encouraged to attend training. The Shire continues to work with our neighbouring Shires in sharing resources to deliver various training modules.

HIGHLIGHTS IN BRIEF

2024/2025

The 2024/25 period:

- Clean 24/25 Audit.
- Bitumen reseals and floodway stabilisation
- Landor to Meekatharra upgrade
- Landor – Mt Augustus re-sheeting
- Office redevelopment.
- Commenced an ILUA between the Shire and the Yinggarda PBC for land to be used for residential purposes.
- Continued to support the development of our tourism / community focus.
- Successful Community Christmas Event – Hosted by Junction Craft Group
- Attendance at various emergency events – Fire, Flood Damage.
- 24/25 Budget Review.
- 25/26 Budget Preparation.
- Various meetings with State Government Ministers.
- Development of the Gascoyne Regional Arts Strategy
- Other Community Functions supported by the Shire
 - Pink Stumps, hosted by the Gascoyne Junction Remote Community School (GJRCs)
 - School Presentations Evenings hosted by the (GJRCs) and the Carnarvon School of the Air
 - Stories of the Gascoyne hosted by the (GJRCs)
 - Remembrance Day hosted by the (GJRCs)
 - Book Week
 - Gascoyne Junction hosted The Carnarvon Horseman's Club Gascoyne Junction Gymkhana
 - Landor Gymkhana
 - Landor Races
 - JRC Races
 - JRC Gymkhana
 - Kennedy Range Campdraft

- Australia's Biggest BBQ at Australia's Biggest Rock
- Flavours of the Gascoyne hosted by the Junction Pub and Tourist Park
- Melbourne Cup Luncheon hosted by the Junction Pub and Tourist Park
- Monthly Craft Group hosted by Junction Craft Group
- Bidgemia Riding School





Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 Shire of Upper Gascoyne

To the Council of the Shire of Upper Gascoyne

Opinion

I have audited the financial report of the Shire of Upper Gascoyne (Shire) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Upper Gascoyne for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Mahmoud Salahat
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
5 December 2025

SHIRE OF UPPER GASCOYNE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Statement by CEO	2
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Statement of financial activity	7
Index of notes to the financial report	8
Independent auditor's report	40

The Shire of Upper Gascoyne conducts the operations of a local government with the following community vision:

The Shire of Upper Gascoyne will be a sustainable service base supporting the pastoral, tourism sector, mining industries and the local community

Principal place of business:
4 Scott Street
Gascoyne Junction, WA 6705

**SHIRE OF UPPER GASCOYNE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

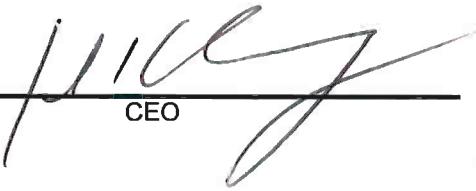
*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

Statement by CEO

The accompanying financial report of the Shire of Upper Gascoyne has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 2nd day of December 2025



CEO

John McCleary
Name of CEO

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	2025 Budget	2024 Actual
Revenue		\$	\$	\$
Rates	2(a),24	1,972,423	2,029,060	1,717,417
Grants, subsidies and contributions	2(a)	7,570,420	13,060,455	9,287,653
Fees and charges	2(a)	63,191	46,700	57,191
Interest revenue	2(a)	443,294	201,320	251,367
Other revenue	2(a)	325,677	171,889	461,469
		10,375,005	15,509,424	11,775,097
Expenses				
Employee costs	2(b)	(1,639,050)	(2,051,440)	(1,637,029)
Materials and contracts		(5,525,107)	(14,503,211)	(5,424,703)
Utility charges		(232,021)	(230,601)	(218,067)
Depreciation		(4,252,012)	(3,883,498)	(3,979,791)
Finance costs	2(b)	(61,288)	(103,188)	(132,279)
Insurance		(314,179)	(318,989)	(277,082)
Other expenditure	2(b)	(27,014)	(128,000)	(65,389)
		(12,050,671)	(21,218,927)	(11,734,340)
		(1,675,666)	(5,709,503)	40,757
Capital grants, subsidies and contributions	2(a)	9,420,841	8,150,771	9,621,937
Profit on asset disposals		-	7,012	113,930
Loss on asset disposals		(82,548)	(25,000)	(6,818)
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(1,775)	-	840
Loss on revaluation of Infrastructure - work in progress	9(a)	-	-	(29,318)
		9,336,518	8,132,783	9,700,571
Net result for the period		7,660,852	2,423,280	9,741,328
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	60,234,638	-	-
Total other comprehensive income for the period	16	60,234,638	-	-
Total comprehensive income for the period		67,895,490	2,423,280	9,741,328

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

William Buck Audit (WA) Pty Ltd

WBA



SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	7,713,408	9,448,138
Trade and other receivables	5	1,194,932	302,103
Inventories	6	234,839	208,545
Other assets	7	1,453,886	1,824,261
TOTAL CURRENT ASSETS		10,597,065	11,783,047
NON-CURRENT ASSETS			
Other financial assets	4(a)	39,810	41,585
Property, plant and equipment	8	14,062,032	12,901,254
Infrastructure	9	163,890,844	96,419,529
TOTAL NON-CURRENT ASSETS		177,992,686	109,362,368
TOTAL ASSETS		188,589,751	121,145,415
CURRENT LIABILITIES			
Trade and other payables	12	2,219,798	960,204
Capital grant/contributions liabilities	13	464,405	2,063,428
Borrowings	14	212,227	208,802
Employee related provisions	15	377,834	337,003
TOTAL CURRENT LIABILITIES		3,274,264	3,569,437
NON-CURRENT LIABILITIES			
Borrowings	14	925,833	1,117,720
Employee related provisions	15	123,367	87,461
TOTAL NON-CURRENT LIABILITIES		1,049,200	1,205,181
TOTAL LIABILITIES		4,323,464	4,774,618
NET ASSETS		184,266,287	116,370,797
EQUITY			
Retained surplus		70,647,413	63,400,746
Reserve accounts	27	2,241,276	1,827,091
Revaluation surplus	16	111,377,598	51,142,960
TOTAL EQUITY		184,266,287	116,370,797

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

William Buck Audit (WA) Pty Ltd

WBA



SHIRE OF UPPER GASCOYNE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		53,464,704	2,021,805	51,142,960	106,629,469
Comprehensive income for the period					
Net result for the period		9,741,328	-	-	9,741,328
Total comprehensive income for the period		9,741,328	-	-	9,741,328
Transfers from reserve accounts	27	349,854	(349,854)	-	-
Transfers to reserve accounts	27	(155,140)	155,140	-	-
Balance as at 30 June 2024		63,400,746	1,827,091	51,142,960	116,370,797
Comprehensive income for the period					
Net result for the period		7,660,852	-	-	7,660,852
Other comprehensive income for the period	16	-	-	60,234,638	60,234,638
Total comprehensive income for the period		7,660,852	-	60,234,638	67,895,490
Transfers from reserve accounts	27	96,756	(96,756)	-	-
Transfers to reserve accounts	27	(510,941)	510,941	-	-
Balance as at 30 June 2025		70,647,413	2,241,276	111,377,598	184,266,287

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

William Buck Audit (WA) Pty Ltd

2025



SHIRE OF UPPER GASCOYNE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	2024 Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		1,754,113	1,718,868
Grants, subsidies and contributions		7,570,892	9,482,633
Fees and charges		63,191	53,689
Interest revenue		440,118	251,367
Other revenue		337,905	239,099
		<u>10,166,219</u>	<u>11,745,656</u>
Payments			
Employee costs		(1,534,939)	(1,443,928)
Materials and contracts		(4,357,850)	(4,984,295)
Utility charges		(232,021)	(218,067)
Finance costs		(61,288)	(132,279)
Insurance paid		(314,179)	(277,082)
Goods and services tax paid		(188,474)	(102,763)
Other expenditure		(18,193)	(60,039)
		<u>(6,706,944)</u>	<u>(7,218,453)</u>
Net cash provided by operating activities		3,459,275	4,527,203
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment		(1,573,124)	(1,904,486)
Payments for construction of infrastructure	9(a)	(10,761,595)	(10,635,630)
Proceeds from capital grants, subsidies and contributions		7,176,472	9,698,765
Proceeds from sale of property, plant & equipment		152,704	166,067
Net cash (used in) investing activities		(5,005,543)	(2,675,284)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(188,462)	(131,904)
Payments for principal portion of lease liabilities	26(c)	-	(2,624)
Proceeds from new borrowings	26(a)	-	600,000
Net cash (used in) / provided by financing activities		(188,462)	465,472
Net (decrease) / increase in cash held		(1,734,730)	2,317,391
Cash at beginning of year		9,448,138	7,130,747
Cash and cash equivalents at the end of the year		7,713,408	9,448,138

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

William Buck Audit (WA) Pty Ltd

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	1,618,694	1,670,135	1,618,775
Rates excluding general rates	24	353,729	358,925	98,642
Grants, subsidies and contributions		7,570,420	13,060,455	9,287,653
Fees and charges		63,191	46,700	57,191
Interest revenue		443,294	201,320	251,367
Other revenue		325,677	171,889	461,469
Profit on asset disposals		-	7,012	113,930
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	-	-	840
		10,375,005	15,516,436	11,889,867
Expenditure from operating activities				
Employee costs		(1,639,050)	(2,051,440)	(1,637,029)
Materials and contracts		(5,525,107)	(14,503,211)	(5,424,703)
Utility charges		(232,021)	(230,601)	(218,067)
Depreciation		(4,252,012)	(3,883,498)	(3,979,791)
Finance costs		(61,288)	(103,188)	(132,279)
Insurance		(314,179)	(318,989)	(277,082)
Other expenditure		(27,014)	(128,000)	(65,389)
Loss on asset disposals		(82,548)	(25,000)	(6,818)
Loss on revaluation of non-current assets		-	-	(29,318)
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(1,775)	-	-
		(12,134,994)	(21,243,927)	(11,770,476)
Non-cash amounts excluded from operating activities	25(a)	4,372,241	3,901,486	3,982,452
Amount attributable to operating activities		2,612,252	(1,826,005)	4,101,843
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		9,420,841	8,150,771	9,621,937
Proceeds from disposal of assets		152,704	225,000	166,067
		9,573,545	8,375,771	9,788,004
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(2,123,124)	(2,301,000)	(1,904,486)
Acquisition of infrastructure	9(a)	(10,761,595)	(10,347,352)	(10,635,630)
		(12,884,719)	(12,648,352)	(12,540,116)
Non-cash amounts excluded from investing activities	25(b)	-	-	-
Amount attributable to investing activities		(3,311,174)	(4,272,581)	(2,752,112)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	-	-	600,000
Transfers from reserve accounts	27	96,756	101,000	349,854
Plus unspent borrowings brought forward		148,795	158,896	-
		245,551	259,896	949,854
Outflows from financing activities				
Repayment of borrowings	26(a)	(188,462)	(185,426)	(131,904)
Payments for principal portion of lease liabilities	26(c)	-	-	(2,624)
Transfers to reserve accounts	27	(510,941)	(1,185,323)	(155,140)
		(699,403)	(1,370,749)	(289,668)
Non-cash amounts excluded from financing activities	25(c)	-	-	(148,795)
Amount attributable to financing activities		(453,852)	(1,110,853)	511,391
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year				
Amount attributable to operating activities	25(d)	6,556,700	7,209,439	4,695,578
Amount attributable to investing activities		2,612,252	(1,826,005)	4,101,843
Amount attributable to financing activities		(3,311,174)	(4,272,581)	(2,752,112)
Surplus or deficit after imposition of general rates	25(d)	(453,852)	(1,110,853)	511,391
		5,403,926	-	6,556,700

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

**SHIRE OF UPPER GASCOYNE
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	10
Note 3	Cash and cash equivalents	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
Note 6	Inventories	14
Note 7	Other assets	15
Note 8	Property, plant and equipment	16
Note 9	Infrastructure	18
Note 10	Fixed assets	20
Note 11	Leases	22
Note 12	Trade and other payables	24
Note 13	Other liabilities	25
Note 14	Borrowings	26
Note 15	Employee related provisions	27
Note 16	Revaluation surplus	28
Note 17	Restrictions over financial assets	29
Note 18	Undrawn borrowing facilities and credit standby arrangements	29
Note 19	Contingent liabilities	30
Note 20	Capital commitments	30
Note 21	Related party transactions	31
Note 22	Events occurring after the end of the reporting period	33
Note 23	Other material accounting policies	34

Information required by legislation

Note 24	Rating information	35
Note 25	Determination of surplus or deficit	36
Note 26	Borrowing and lease liabilities	37
Note 27	Reserve accounts	38
Note 28	Trust funds	39

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 15

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements: Tier 2 Disclosures
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
 - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
 - Annual Improvements Volume 11

These amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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	Timing of revenue recognition
Rates	General rates.	Over time.	Payment dates adopted by Council during the year.	None.	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.	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.	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.	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.	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.	Revenue recognised after inspection event occurs.
Waste management collection	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	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.	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.	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.	Output method based on provision of service or completion of works.

Consideration from contracts with customers is included in the transaction price.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue recognition

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

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	1,972,423	-	1,972,423
Grants, subsidies and contributions	7,570,420	-	-	-	7,570,420
Fees and charges	63,191	-	-	-	63,191
Interest revenue	-	-	49,833	393,461	443,294
Other revenue	325,677	-	-	-	325,677
Capital grants, subsidies and contributions	-	9,420,841	-	-	9,420,841
Total	7,959,288	9,420,841	2,022,256	393,461	19,795,846

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	1,717,417	-	1,717,417
Grants, subsidies and contributions	9,287,653	-	-	-	9,287,653
Fees and charges	57,191	-	-	-	57,191
Interest revenue	-	-	23,832	227,535	251,367
Other revenue	461,469	-	-	-	461,469
Capital grants, subsidies and contributions	-	9,621,937	-	-	9,621,937
Total	9,806,313	9,621,937	1,741,249	227,535	21,397,034

	Note	2025 Actual	2024 Actual
		\$	\$
Assets and services acquired below fair value			
Contributed assets		550,000	-
Interest revenue			
Interest on reserve account		95,058	53,244
Trade and other receivables overdue interest		38,038	23,832
Other interest revenue		310,198	174,291
		443,294	251,367
The 2025 original budget estimate in relation to:			
Trade and other receivables overdue interest was \$6,000.			
Fees and charges relating to rates receivable			
Charges on instalment plan		1,860	1,200
The 2025 original budget estimate in relation to:			
Charges on instalment plan was \$1,200.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		51,827	48,700
- Other services – grant acquittals		4,900	2,200
		56,727	50,900
Employee Costs			
Employee benefit costs		1,332,919	1,427,081
Other employee costs		306,131	209,948
		1,639,050	1,637,029
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		61,288	132,279
		61,288	132,279
Other expenditure			
Impairment losses / (writeback) on rates and statutory receivables		1,070	(3,502)
Impairment losses / (writeback) on trade receivables		(8,821)	-
Write down of inventories to net realisable value	6	2,023	5,350
Sundry expenses		32,742	63,541
		27,014	65,389

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	6,713,408	8,448,138
Term deposits	1,000,000	1,000,000
Total cash and cash equivalents	7,713,408	9,448,138
Held as		
- Unrestricted cash and cash equivalents	5,007,727	5,358,644
- Restricted cash and cash equivalents	2,705,681	4,089,494
	7,713,408	9,448,138

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

4. OTHER FINANCIAL ASSETS

Note	2025	2024
	\$	\$
Financial assets at fair value through profit or loss		
Financial assets at fair value through profit or loss	39,810	41,585
	39,810	41,585
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	41,585	40,745
Local Government House Trust	(1,775)	840
Units in Local Government House Trust - closing balance	39,810	41,585

Fair value of financial asset at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

The Shire classifies the following financial assets at fair value through profit or loss:

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		\$	\$
Current			
Rates and statutory receivables		370,769	153,529
Trade receivables		537,314	149,621
GST receivable		291,237	102,763
Receivables for employee related provisions	15	8,413	7,094
Allowance for credit losses of rates and statutory receivables		(12,801)	(13,871)
Allowance for credit losses of trade receivables		-	(97,033)
		1,194,932	302,103
Rates outstanding			
Past due and not impaired		357,968	139,658
Impaired		12,801	13,871
		370,769	153,529
Sundry debtors			
Past due and not impaired		537,314	52,588
Impaired		-	97,033
		537,314	149,621

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:

Trade and other receivables from contracts with customers			
Contract assets		537,314	149,621
Allowance for credit losses of trade receivables		1,348,251	1,601,891
Total trade and other receivables from contracts with customers		-	(97,033)

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
7	537,314	149,621	329,607
5	1,348,251	1,601,891	1,163,898
	-	(97,033)	(97,033)
	1,885,565	1,654,479	1,396,472

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

6. INVENTORIES

Current	Note	2025		2024	
		\$		\$	
Fuel and materials		234,839		208,545	
		<hr/>		<hr/>	
		234,839		208,545	
Balance at beginning of year		208,545		218,795	
Inventories expensed during the year		(19,081)		(45,469)	
Write down of inventories to net realisable value		(2,023)		(5,350)	
Additions to inventory		47,398		40,569	
Balance at end of year		<hr/>		<hr/>	
		234,839		208,545	

MATERIAL ACCOUNTING POLICIES

General

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	37,350	-
Accrued income	68,285	222,370
Contract assets	1,348,251	1,601,891
	1,453,886	1,824,261

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

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.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Assets not subject to operating lease				Total property				Plant and equipment		Total property, plant and equipment	
	Note	Buildings -		Buildings -	Buildings -			Furniture and equipment	Plant and equipment			
		Land	non-specialised		Land	non-specialised	Buildings - specialised					
Balance at 1 July 2023		\$ 551,000	1,425,573	\$ 6,742,045	\$ 551,000	\$ 1,425,573	6,742,045	\$ 8,718,618	\$ 36,592	\$ 3,002,677	\$ 11,757,887	
Additions		9,745	867,939	189,740	9,745	867,939	189,740	1,067,424	21,365	815,697	1,904,486	
Disposals		-	-	-	-	-	-	-	-	(58,955)	(58,955)	
Depreciation			(26,419)	(130,835)		(26,419)	(130,835)	(157,254)	(9,480)	(535,430)	(702,164)	
Balance at 30 June 2024		560,745	2,267,093	6,800,950	560,745	2,267,093	6,800,950	9,628,788	48,477	3,223,989	12,901,254	
Comprises:												
Gross balance amount at 30 June 2024		560,745	2,313,565	7,056,757	560,745	2,313,565	7,056,757	9,931,067	157,481	5,232,761	15,321,309	
Accumulated depreciation at 30 June 2024		-	(46,472)	(255,807)	-	(46,472)	(255,807)	(302,279)	(109,004)	(2,008,772)	(2,420,055)	
Balance at 30 June 2024	8(b)	560,745	2,267,093	6,800,950	560,745	2,267,093	6,800,950	9,628,788	48,477	3,223,989	12,901,254	
Additions		15,975	418,556	179,874	15,975	418,556	179,874	614,405	37,517	1,471,202	2,123,124	
Disposals		-	-	-	-	-	-	-	-	(235,251)	(235,251)	
Depreciation		-	(40,632)	(140,050)	-	(40,632)	(140,050)	(180,682)	(11,977)	(534,436)	(727,095)	
Balance at 30 June 2025		576,720	2,645,017	6,840,774	576,720	2,645,017	6,840,774	10,062,511	74,017	3,925,504	14,062,032	
Comprises:												
Gross balance amount at 30 June 2025		576,720	2,732,120	7,236,632	576,720	2,732,120	7,236,632	10,545,472	174,499	6,145,334	16,865,305	
Accumulated depreciation at 30 June 2025		-	(87,103)	(395,858)	-	(87,103)	(395,858)	(482,961)	(100,482)	(2,219,830)	(2,803,273)	
Balance at 30 June 2025	8(b)	576,720	2,645,017	6,840,774	576,720	2,645,017	6,840,774	10,062,511	74,017	3,925,504	14,062,032	

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - freehold land		576,720	560,745	2	Market approach using recent observable market data for similar properties	Independent registered valuer	2022	Price per hectare or sales comparison
Buildings - non specialised		2,645,017	2,267,093	2	Market approach using recent observable market data for similar properties	Independent registered valuer	2022	Price per square metre / market borrowing rate
Buildings - specialised		6,840,774	6,800,950	3	Cost approach using depreciated replacement cost	Independent registered valuer	2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Total buildings	8(a)	9,485,791	9,068,043					
(ii) Cost								
Furniture and equipment								
Plant and equipment								
					Cost	Cost		Purchase cost
					Cost	Cost		Purchase cost

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - other	Infrastructure - work in progress	Total infrastructure
	\$	\$	\$	\$
Balance at 1 July 2023	81,311,589	7,653,000	122,931	89,087,520
Additions	10,431,906	203,724	-	10,635,630
Revaluation (loss) / reversals transferred to profit or loss	-	-	(29,318)	(29,318)
Depreciation	(2,720,800)	(553,503)	-	(3,274,303)
Balance at 30 June 2024	<u>89,022,695</u>	<u>7,303,221</u>	<u>93,613</u>	<u>96,419,529</u>
Comprises:				
Gross balance at 30 June 2024	145,120,393	11,210,124	93,613	156,424,130
Accumulated depreciation at 30 June 2024	(56,097,698)	(3,906,903)	-	(60,004,601)
Balance at 30 June 2024	<u>89,022,695</u>	<u>7,303,221</u>	<u>93,613</u>	<u>96,419,529</u>
Additions	9,273,393	1,246,528	241,674	10,761,595
Revaluation increments transferred to revaluation surplus	60,234,637	-	-	60,234,637
Depreciation	(3,014,156)	(510,761)	-	(3,524,917)
Transfers	-	52,007	(52,007)	-
Balance at 30 June 2025	<u>155,516,569</u>	<u>8,090,995</u>	<u>283,280</u>	<u>163,890,844</u>
Comprises:				
Gross balance at 30 June 2025	202,435,589	12,508,659	283,280	215,227,528
Accumulated depreciation at 30 June 2025	(46,919,020)	(4,417,664)	-	(51,336,684)
Balance at 30 June 2025	<u>155,516,569</u>	<u>8,090,995</u>	<u>283,280</u>	<u>163,890,844</u>

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2025	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - other	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
(ii) Current Replacement Cost					
Infrastructure - work in progress		Cost	Cost		Purchase cost

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset class	Useful life
Buildings	3 to 80 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
Formed subgrade	not depreciated
Unformed subgrade	not depreciated
Gravel roads	
formation	not depreciated
pavement	28 years
Footpaths - slab	40 years
Drainage	30 to 108 years
Bridges	100 years

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - plant and equipment	Total right-of-use assets
	\$	\$
Balance at 1 July 2023	9,972	9,972
Revaluation (loss) / reversals transferred to profit or loss	(6,648)	(6,648)
Depreciation	(3,324)	(3,324)
Balance at 30 June 2024	-	-
Gross balance amount at 30 June 2024	-	-
Accumulated depreciation at 30 June 2024	-	-
Balance at 30 June 2024	-	-
Balance at 30 June 2025	-	-
Gross balance amount at 30 June 2025	-	-
Accumulated depreciation at 30 June 2025	-	-
Balance at 30 June 2025	-	-

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

26(c)	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	-	(3,324)
Finance charge on lease liabilities	-	(47)
Total amount recognised in the statement of comprehensive income	-	(3,371)
Total cash outflow from leases	-	(2,671)

(b) Lease liabilities

Current
Non-current

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 26(c).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value. Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. LEASES (Continued)

(c) Lessor - property, plant and equipment subject to lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

1 to 2 years

2 to 3 years

	2025 Actual	2024 Actual
	\$	\$
Less than 1 year	36,000	7,073
1 to 2 years	36,000	-
2 to 3 years	24,000	-
	96,000	7,073
Rental income	7,073	10,403

Amounts recognised in profit or loss for property, plant and equipment subject to lease

Rental income

The Shire leases the tourist park with rental payable by six equal instalments per annum. The lease is classified as an operating lease as it does not transfer substantially all of the risks and rewards incidental to ownership of the assets. The tourist park is not considered investment property as it is leased for use in the supply of services to the community.

The lease payments include annual increases in accordance with the lease agreement. Although the Shire is exposed to changes in the residual value at the end of the current lease, the Shire typically entered into a new operating lease and therefore will not immediately realise any reduction in residual value at the end of the lease.

MATERIAL ACCOUNTING POLICIES

The Shire as lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (e.g. legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Accrued Expenses
 Income Received in Advance

	2025	2024
	\$	\$
Sundry creditors	1,857,940	678,378
Accrued payroll liabilities	65,859	44,619
ATO liabilities	41,737	34,283
Bonds and deposits held	-	50,180
Accrued Expenses	253,221	152,744
Income Received in Advance	1,041	-
	2,219,798	960,204

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

13. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

	2025	2024
	\$	\$
Capital grant/contributions liabilities	464,405	2,063,428
	464,405	2,063,428

Reconciliation of changes in capital grant/contribution liabilities

Opening balance

Additions

Revenue from capital grant/contributions held as a liability at the start of the period

Opening balance	2,063,428	1,548,607
Additions	464,405	2,063,428
Revenue from capital grant/contributions held as a liability at the start of the period	(2,063,428)	(1,548,607)
	464,405	2,063,428

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

Less than 1 year	464,405	2,063,428
	464,405	2,063,428

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

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Long term borrowings		212,227	925,833	1,138,060	208,802	1,117,720	1,326,522
Total secured borrowings	26(a)	212,227	925,833	1,138,060	208,802	1,117,720	1,326,522

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Upper Gascoyne.

The Shire of Upper Gascoyne has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 years.

MATERIAL ACCOUNTING POLICIES

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 current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

	2025	2024
	\$	\$
Annual leave	199,501	172,803
Long service leave	131,792	121,082
	331,293	293,885
Employee related other provisions		
Employment on-costs	46,541	43,118
	46,541	43,118
Total current employee related provisions	377,834	337,003
Non-current provisions		
Employee benefit provisions		
Long service leave	104,534	77,073
	104,534	77,073
Employee related other provisions		
Employment on-costs	18,833	10,388
	18,833	10,388
Total non-current employee related provisions	123,367	87,461
Total employee related provisions	501,201	424,464

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Shire's obligations 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 statement of financial 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 its 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.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

16. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	10,272	-	10,272	10,272	-	10,272
Revaluation surplus - Infrastructure - roads	51,132,688	60,234,638	111,367,326	51,132,688	-	51,132,688
	51,142,960	60,234,638	111,377,598	51,142,960	-	51,142,960

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual	2024 Actual
		\$	\$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	2,705,681	4,089,494
		2,705,681	4,089,494
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	2,241,276	1,827,091
Bonds and deposits held	12	-	50,180
Capital grant liabilities	13	464,405	2,063,428
Unspent loans	26(b)	-	148,795
Total restricted financial assets		2,705,681	4,089,494
18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Credit standby arrangements			
Bank overdraft limit		4,200,000	4,200,000
Bank overdraft at balance date		-	-
Credit card limit		10,000	10,000
Credit card balance at balance date		(3,873)	(4,199)
Total amount of credit unused		4,206,127	4,205,801
Loan facilities			
Loan facilities - current		212,227	208,802
Loan facilities - non-current		925,833	1,117,720
Total facilities in use at balance date		1,138,060	1,326,522
Unused loan facilities at balance date		NIL	NIL

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. CONTINGENT LIABILITIES

The Shire does not have any contingent liabilities.

20. CAPITAL COMMITMENTS

Contracted for:
- capital expenditure projects

	2025	2024
	\$	\$
- capital expenditure projects	22,842	72,473
	<hr/>	<hr/>
	22,842	72,473
Payable: - not later than one year	22,842	72,473

The capital expenditure projects outstanding at the end of the current reporting are for cost related to upgrades on Shire admin building, Engineering cost on road construction and Laundry Block construction.

The prior year commitment was for the construction of roads and construction of a reverse osmosis plant.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.

Note	2025	2025	2024
	Actual	Budget	Actual
President's annual allowance	\$ 20,875	\$ 21,710	\$ 20,875
President's meeting attendance fees	20,171	21,138	20,325
President's annual allowance for ICT expenses	3,500	3,500	3,500
President's travel and accommodation expenses	1,681	-	652
	46,227	46,348	45,352
Deputy President's annual allowance	5,219	5,219	3,914
Deputy President's meeting attendance fees	9,890	10,286	9,890
Deputy President's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy President's travel and accommodation expenses	781	-	145
	19,390	19,005	17,449
All other council member's meeting attendance fees	49,450	51,430	46,978
All other council member's annual allowance for ICT expenses	17,500	17,500	16,625
All other council member's travel and accommodation expenses	4,346	-	4,078
	71,296	68,930	67,681
21(b)	136,913	134,283	130,482

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	611,363	553,662
Post-employment benefits	78,145	67,799
Employee - other long-term benefits	37,154	39,976
Council member costs	136,913	130,482
	863,575	791,919

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	-	731
Purchase of goods and services	82,089	181,502
Amounts outstanding from related parties:		
Trade and other receivables	-	750
Amounts payable to related parties:		
Trade and other payables	10	-

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

Purchases of goods and services from other related parties, relate to three (2024: four) companies controlled by related parties of elected members contracted on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement processes. Details in relation to these transactions are as follows:

In 2024, a company controlled by a related party of an elected member was awarded a contract under a tender process to provide grader services. The value of services provided in 2025 was \$81,035 (2024: \$31,165)

A Councillor provided craft products and lawnmower rental with a value of \$1,054 (2024: \$8).

In 2024 a company controlled by a related party of an elected member was awarded a contract under a tender process for bulldozer services and plant hire with a value of in 2024 of \$137,208. No services were provided in 2025.

In 2024, a company controlled by a related party of an elected member provided catering service with a value of \$13,121. No services were provided in 2025.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Shire.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

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

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

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

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

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

24. RATING INFORMATION

(a) General rates

RATE TYPE	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue		
Rate description	Basis of valuation	\$	\$	\$	\$	\$	\$	\$	\$		
Gross rental valuations											
GRV - Gascoyne Junction	Gross rental valuation	0.11088	12	115,711	12,830	(5,189)	7,641	13,383	-	13,383	20,433
Unimproved valuations											
UV - Pastoral	Unimproved valuation	0.09000	25	1,638,878	147,499	-	147,499	147,049	-	147,049	148,092
UV - Mining	Unimproved valuation	0.33000	153	4,948,115	1,632,878	(169,324)	1,463,554	1,509,703	-	1,509,703	1,450,250
Total general rates			190	6,702,704	1,793,207	(174,513)	1,618,694	1,670,135	-	1,670,135	1,618,775
Minimum payment											
Gross rental valuations											
GRV - Gascoyne Junction	Gross rental valuation	525	12	10,301	6,300	-	6,300	6,825	-	6,825	6,500
Unimproved valuations											
UV - Pastoral	Unimproved valuation	1,600	13	168,299	20,800	-	20,800	20,800	-	20,800	10,800
UV - Mining	Unimproved valuation	2,200	145	1,782,553	319,000	-	319,000	330,000	-	330,000	75,050
Total minimum payments			170	1,961,153	346,100	-	346,100	357,625	-	357,625	92,350
Total general rates and minimum payments			360	8,663,857	2,139,307	(174,513)	1,964,794	2,027,760	-	2,027,760	1,711,125
Ex-gratia rates											
Ex-gratia Rates											
Rates written-off		1		7,000	-	7,000		6,300	-	6,300	6,300
Interim and back rates				(3,241)	-	(3,241)		(5,000)	-	(5,000)	(8)
Total amount raised from rates (excluding general rates)				3,870	-	3,870		-	-	-	-
Discounts											
Concessions											
Total rates				1	-	7,629	-	7,629			
							1,972,423			2,029,060	1,717,417

(b) Rates related information

Rates instalment interest	11,795	5,320	5,317
Rates instalment plan charges	1,860	1,200	1,200
Rates overdue interest	38,038	6,000	18,515

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

*Rateable Value at time of raising of rate.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2024/25	2023/24		
			(1 July 2024 carried forward)	(30 June 2024 carried forward)		
(a) Non-cash amounts excluded from operating activities						
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to operating activities						
Less: Profit on asset disposals	-		(7,012)	(113,930)		
Less: Fair value adjustments to financial assets at fair value through profit or loss	1,775		(840)	(840)		
Less: termination of lease			(782)	(782)		
Add: Loss on disposal of assets	82,548	25,000	6,818	6,818		
Add: Loss on revaluation of fixed assets	9(a)	-	29,318	29,318		
Add: Impairment of land held for sale		-	2,500	2,500		
Add: Depreciation	10(a)	4,252,012	3,883,498	3,979,791		
Non-cash movements in non-current assets and liabilities:						
Employee benefit provisions	35,906	-	79,577	79,577		
Non-cash amounts excluded from operating activities		4,372,241	3,901,486	3,982,452		
(b) Non-cash amounts excluded from investing activities						
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to investing activities						
Property, plant and equipment received for substantially less than fair value	8(a)	550,000	-	-		
Non cash capital grants, subsidies and contributions		(550,000)	-	-		
Non-cash amounts excluded from investing activities		-	-	-		
(c) Non-cash amounts excluded from financing activities						
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to financing activities						
Unspent borrowings	26(b)	-	-	(148,795)		
Non-cash amounts excluded from financing activities		-	-	(148,795)		
(d) Surplus or deficit after imposition of general rates						
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
Adjustments to net current assets						
Less: Reserve accounts	27	(2,241,276)	(2,911,414)	(1,827,091)		
Less: Current assets not expected to be received at end of year				(1,827,091)		
- Land held for resale	6	-	(2,500)	-		
- Unspent borrowings		-	-	(148,795)		
Add: Current liabilities not expected to be cleared at end of year				(148,795)		
- Current portion of borrowings	14	212,227	191,887	208,802		
- Leave reserve		186,388	81,706	82,012		
- Employee benefit provisions		(76,214)	34,065	28,162		
Total adjustments to net current assets		(1,918,875)	(2,606,256)	(1,656,910)		
Net current assets used in the Statement of financial activity						
Total current assets		10,597,065	5,163,017	11,783,047		
Less: Total current liabilities		(3,274,264)	(2,556,761)	(3,569,437)		
Less: Total adjustments to net current assets		(1,918,875)	(2,606,256)	(1,656,910)		
Surplus or deficit after imposition of general rates		5,403,926	-	6,556,700		
				6,556,700		

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual										Budget				
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Actual Interest Expense During 2023-24	Actual Interest Repayments During 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Actual Interest Expense during 2024-25	Actual Interest Repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Housing																
Staff Housing		172,828	-	(36,436)	6,923	(4,897)	138,418	-	(37,534)	4,167	(4,724)	100,327	136,392	-	(37,534)	98,858
Staff Housing		342,033	-	(44,012)	5,220	(3,600)	299,641	-	(44,493)	5,000	(5,240)	254,908	298,020	-	(44,493)	253,527
Staff Housing		-	600,000	(24,450)	26,560	(12,598)	589,512	-	(50,450)	26,365	(27,600)	537,827	575,550	-	(50,450)	525,100
Economic services																
Tourism precinct		343,565	-	(50,378)	22,453	(16,689)	298,951	-	(52,949)	15,262	(16,266)	244,998	293,185	-	(52,949)	240,236
Total borrowings	14	858,426	600,000	(155,276)	61,156	(37,784)	1,326,522	-	(185,426)	50,794	(53,830)	1,138,060	1,303,147	-	(185,426)	1,117,721

All loan repayments were financed by general purpose revenue.

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending	Budget for year ending 30 June 2025	Actual for year ending
					30 June 2025	30 June 2025	30 June 2024
Housing	29	WATC*	2.99%	13-Aug-27	\$ (4,167)	\$ (4,592)	\$ (6,923)
Staff Housing	30	WATC*	1.09%	02-Nov-30	(5,000)	(5,079)	(5,220)
Staff Housing	31	WATC*	4.20%	03-Jul-33	(26,365)	(27,413)	(26,560)
Economic services	28	WATC*	5.04%	07-Mar-29	(15,262)	(16,104)	(22,453)
Tourism precinct					(50,794)	(53,188)	(61,156)
Total							

* WA Treasury Corporation

(b) Unspent borrowings

Particulars	Institution	Date Borrowed	Unspent balance	Borrowed during	Expended during	Unspent balance
			1 July 2024	2024-25	2024-25	30 June 2025
Staff Housing	WATC	03-Jul-23	\$ 148,795	\$ -	\$ (148,795)	\$ -
			148,795	-	(148,795)	-

* WA Treasury Corporation

(c) Lease liabilities

Purpose	Note	Actual										Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Lease Forgiven During 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025		
Fuel bowser		\$ 10,054	\$ -	\$ (2,624)	\$ (7,430)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total lease liabilities	11(b)	10,054	-	(2,624)	(7,430)	-	-	-	-	-	-	-	-	-	

Lease finance cost payments

Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending	Budget for year ending 30 June 2025	Actual for year ending
					30 June 2025	30 June 2024	Lease term
Fuel bowser	1	Refuel Australia	1.10%	08-Dec-24	\$ -	\$ -	\$ (47)
Total finance cost payments					-	-	\$ (47)

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

27. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	82,012	104,376	-	186,388	82,011	120,022	-	202,033	79,902	2,110	-	82,012
(b) Plant replacement reserve	434,933	22,532	-	457,465	434,933	100,000	-	534,933	512,507	13,518	(91,092)	434,933
(c) Airport reserve	42,218	102,314	-	144,532	42,219	100,000	-	142,219	41,133	1,085	-	42,218
(d) Tourism precinct reserve	86,693	196,585	(25,000)	258,278	86,693	100,000	-	186,693	84,461	2,232	-	86,693
(e) Building reserve	186,324	8,520	(71,756)	123,088	186,324	400,000	(81,000)	505,324	348,275	6,496	(168,447)	186,324
(f) Works reserve	163,985	9,537	-	173,522	163,985	150,000	-	313,985	245,149	9,151	(90,315)	163,985
(g) Economic development reserve	475,571	24,637	-	500,208	475,571	150,000	-	625,571	463,346	12,225	-	475,571
(h) Roads flood damage reserve	157,289	32,179	-	189,468	157,289	24,102	-	181,391	153,245	4,044	-	157,289
(i) Bridge maintenance reserve	120,259	6,230	-	126,489	120,259	25,000	(20,000)	125,259	93,787	26,472	-	120,259
(j) Sealed road sealing reserve	77,807	4,031	-	81,838	77,807	16,199	-	94,006	-	77,807	-	77,807
	1,827,091	510,941	(96,756)	2,241,276	1,827,091	1,185,323	(101,000)	2,911,414	2,021,805	155,140	(349,854)	1,827,091

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

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	to be used to fund annual and long service leave requirements.
(b) Plant replacement reserve	to be used for the purchase of major plant and also to fund major mechanical breakdowns.
(c) Airport reserve	to fund the resealing of the Gascoyne Junction Airport.
(d) Tourism precinct reserve	to be used for future significant repairs or upgrades on an as required basis.
(e) Building reserve	to be used for new buildings, future repairs or upgrades on an as required basis (excluding the Tourism Precinct).
(f) Works reserve	to be used to support funding of major infrastructure projects.
(g) Economic development reserve	to set aside funds for economic development initiatives.
(h) Roads flood damage reserve	to be used towards the required Shire contribution for Western Australia Natural Disaster Relief Funding.
(i) Bridge maintenance reserve	to be used for repairs and maintenance of Kilili Bridge as required.
(j) Sealed road sealing reserve	to set aside funds for the resealing of the Shire's sealed road network.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

28. TRUST FUNDS

The Shire did not have any funds held at balance date over which it has no control.