



# MINUTES

22<sup>nd</sup> of OCTOBER 2025

## ORDINARY COUNCIL MEETING

To be held at the Shires Administration Building situated at 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.

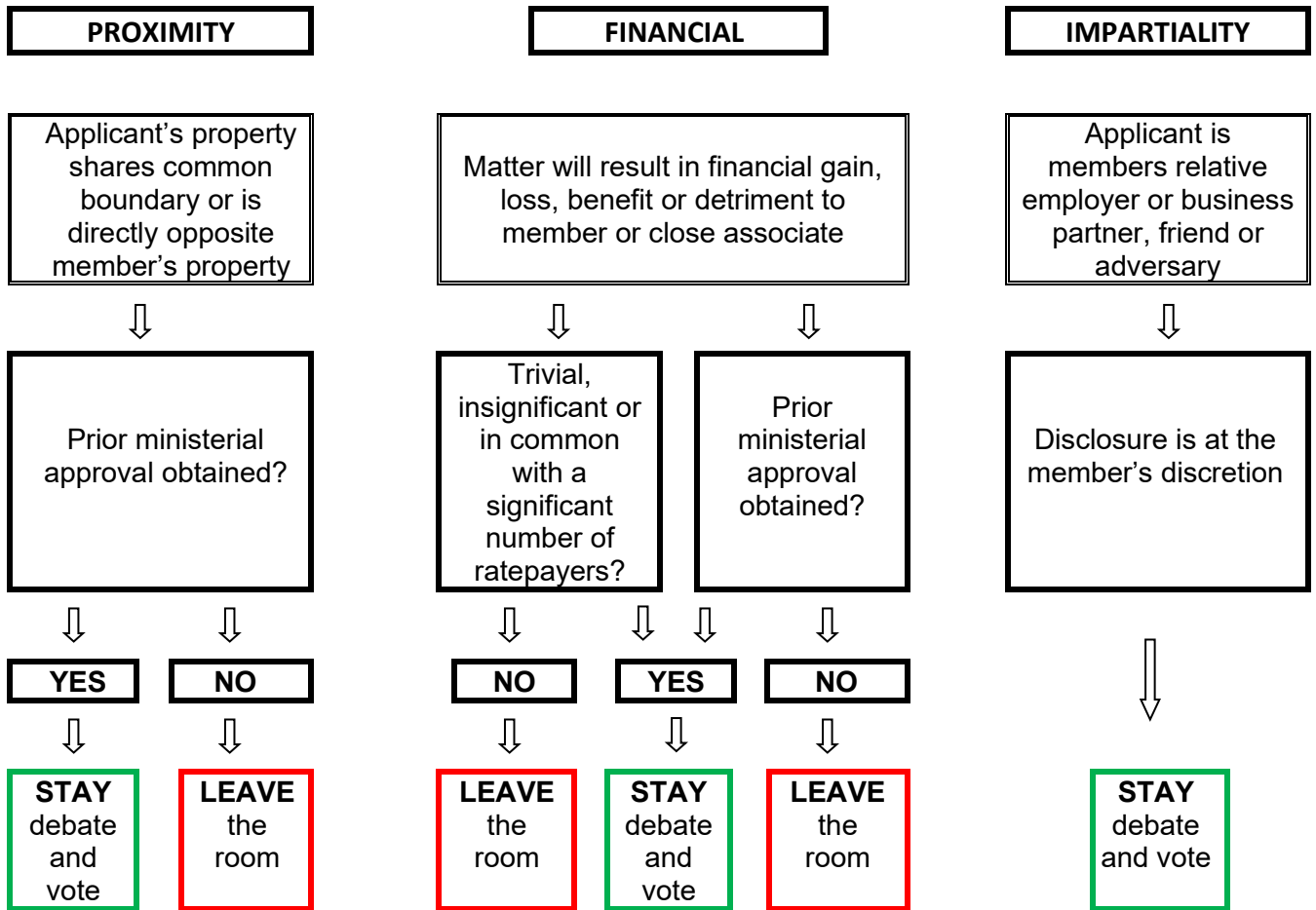
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John McCleary, JP  
CHIEF EXECUTIVE OFFICER

## \* Declaring an Interest



### Local Government Act 1995 - Extract

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

(1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest:

(Penalties apply).

(2) It is a defense to a prosecution under this section if the member proves that he or she did not know:

(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**  
**MINUTES FOR THE ORDINARY MEETING OF COUNCIL HELD AT THE SHIRES ADMINISTRATION**  
**BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 22<sup>nd</sup> OF OCTOBER 2025 COMMENCING**  
**AT 10.30 AM**

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## Table of Contents

<b><u>1.</u></b>	<b>DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS .....</b>	<b>4</b>
<b>2.</b>	<b>ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE.....</b>	<b>4</b>
<b>3.</b>	<b>THE FIRST ORDER OF BUSINESS SWEARING IN OF THE COUNCILLORS.....</b>	<b>4</b>
<b>4.</b>	<b>ELECTION OF PRESIDENT &amp; DEPUTY PRESIDENT.....</b>	<b>6</b>
<b>5.</b>	<b>APPOINTMENT TO COMMITTEES.....</b>	<b>6</b>
<b><u>6.</u></b>	<b>APPLICATION FOR LEAVE OF ABSENCE.....</b>	<b>7</b>
<b><u>7.</u></b>	<b>PUBLIC QUESTION TIME.....</b>	<b>7</b>
<b><u>8.</u></b>	<b>DISCLOSURE OF INTEREST.....</b>	<b>7</b>
<b><u>9.</u></b>	<b>PETITIONS/DEPUTATIONS/PRESENTATIONS .....</b>	<b>7</b>
<b><u>10.</u></b>	<b>ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION.....</b>	<b>7</b>
<b><u>11.</u></b>	<b>MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS .....</b>	<b>7</b>
<b><u>12.</u></b>	<b>CONFIRMATION OF MINUTES FROM PREVIOUS MEETING .....</b>	<b>7</b>
<b><u>13.</u></b>	<b>AGENDA ITEMS.....</b>	<b>7</b>
	<b>13.1 ACCOUNTS AND STATEMENTS OF ACCOUNTS.....</b>	<b>8</b>
	<b>13.2 MONTHLY STATEMENT OF ACCOUNTS .....</b>	<b>11</b>
	<b>13.3 2026 COUNCIL MEETING DATES.....</b>	<b>13</b>
	<b>13.4 CHRISTMAS SHUTDOWN PERIOD FOR 2025 .....</b>	<b>16</b>
	<b>13.5 APPOINTMENT OF PRESIDING &amp; DEPUTY PRESIDING MEMBER FOR THE</b>	
	<b>AUDIT, RISK AND IMPROVEMENT COMMITTEE.....</b>	<b>18</b>
	<b>13.6 LOT 53 GROUPED DWELLING - DEVELOPMENT APPROVAL FOR A GROUPED</b>	
	<b>HOUSING DEVELOPMENT ON LOT 53 HATCH STREET.....</b>	<b>21</b>
<b><u>14.</u></b>	<b>MATTERS BEHIND CLOSED DOORS .....</b>	<b>24</b>
<b><u>15.</u></b>	<b>MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN .....</b>	<b>24</b>
<b><u>16.</u></b>	<b>URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY</b>	
	<b>DECISION .....</b>	<b>24</b>
	<b>16.1 APPLICATION TO WAIVE BACK RATE FOR HASTINGS.....</b>	<b>25</b>
<b><u>17.</u></b>	<b>STATUS OF COUNCIL RESOLUTIONS .....</b>	<b>28</b>
<b><u>18.</u></b>	<b>MEETING CLOSURE.....</b>	<b>28</b>

1. **DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS**
  
2. **ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE**

2.1 Councillors

Cr J. Caunt  
Cr W. Baston  
Cr H. McTaggart  
Cr G. Watters  
Cr B. Walker  
Cr A. McKeough

Staff

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

Visitors

2.2 Absentees

2.3 Leave of Absence previously approved

Cr P. Windie

3. **THE FIRST ORDER OF BUSINESS WILL BE THE SWEARING IN OF THE COUNCILLORS ELECTED ON SATURDAY 18<sup>th</sup> OF OCTOBER 2025.**

John McCleary, JP will witness the swearing in ceremony.

How the Shire President is elected

- The council is to elect a councillor to fill the office.
- The election is to be conducted by the CEO in accordance with the procedure prescribed.
- Nominations for the office are to be given to the CEO in writing before the meeting or during the meeting before the close of nominations.  
(a) Nominations close at the meeting at a time announced by the CEO, which is to be a sufficient time after the announcement by the CEO that nominations are about to close to allow for any nominations made to be dealt with.
- If a councillor is nominated by another councillor the CEO is not to accept the nomination unless the nominee has advised the CEO, orally or in writing, that he or she is willing to be nominated for the office.

- The councillors are to vote on the matter by secret ballot as if they were electors voting at an election.
- Subject to clause 5(1) of Schedule 2.3, the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 (which deals with determining the result of an election) as if those votes were votes cast at an election
- As soon as is practicable after the result of the election is known, the CEO is to declare and give notice of the result in accordance with regulations, if any.

#### Votes may be cast a second time

- If when the votes cast under clause 4(5) are counted there is an equality of votes between 2 or more candidates who are the only candidates in, or remaining in the count, the count is to be discontinued, and the meeting is to be adjourned for **not more than 7 days**.
- Any nomination for the office may be withdrawn, and further nominations may be made, before or when the meeting resumes.
- When the meeting resumes the councillors are to vote again on the matter by secret ballot as if they were electors voting at an election
- The votes cast under subclause (3) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 as if those votes were votes cast at an election.

#### How the deputy president is elected

- The council is to elect a councillor (other than the president) to fill the office.
- The election is to be conducted in accordance with the procedure prescribed by the president, or if he or she is not present, by the CEO.
- Nominations for the office are to be given to the person conducting the election in writing before the meeting or during the meeting before the close of nominations.
- Nominations close at the meeting at a time announced by the person conducting the election, which is to be a sufficient time after the announcement by that person that nominations are about to close to allow for any nominations made to be dealt with.
- If a councillor is nominated by another councillor the person conducting the election is not to accept the nomination unless the nominee has advised the person conducting the election, orally or in writing, that he or she is willing to be nominated for the office.
- The council members are to vote on the matter by secret ballot as if they were electors voting at an election.
- Subject to clause 9(1) the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 as if those votes were votes cast at an election.
- As soon as is practicable after the result of the election is known, the person conducting the election is to declare and give notice of the result in accordance with regulations, if any.

#### Votes may be cast a second time

- If, when the votes cast under clause 8(5) are counted, there is an equality of votes between 2 or more candidates who are the only candidates in, or remaining in, the count, the count is to be discontinued and, not more than 7 days later, a special meeting of the council is to be held.
- Any nomination for the office may be withdrawn, and further nominations may be made, before or when the special meeting is held.

- When the special meeting is held the council members are to vote again on the matter by secret ballot as if they were voting at an election.
- The votes cast under subclause (3) are to be counted, and the successful candidate determined, under Schedule 4.1 as if those votes were votes cast at an election.

#### **4. ELECTION OF PRESIDENT & DEPUTY PRESIDENT**

**(Local Government Act 1995 – Schedule 2.3 refers)**

##### **4.1 Shire President**

**Cr J. Caunt**

**Cr Caunt elected unopposed**

##### **4.2 Deputy Shire President**

**Cr H. McTaggart**

**Cr McTaggart elected unopposed**

#### **5. APPOINTMENT TO COMMITTEES.**

**(by absolute Majority)**

##### **5.1 Audit, Risk & Improvement Committee**

**Presiding Member - Sam Curulli (by absolute majority)**

**Deputy Presiding Member – Leah Horton (by absolute majority)**

**ARIC Member - Cr J. Caunt**

**ARIC Member - Cr W. Baston**

**ARIC Member - Cr A. McKeough**

**ARIC Deputy Member - Cr B. Walker**

##### **5.2 Regional Road Group**

**Rep – Cr H. McTaggart**

**Proxy – Cr J. Caunt**

##### **5.3 WALGA Zone**

**Rep – Cr J. Caunt**

**Proxy – Cr H. McTaggart**

##### **5.4 Northwest Defence Alliance**

**Rep – Cr W. Baston**

**Proxy – Cr A. McKeough**

##### **5.5 Local Emergency Management Committee**

**Rep – Cr A. McKeough**

**Proxy – Cr W. Baston**

#### **6. APPLICATION FOR LEAVE OF ABSENCE**

**Council Resolution No: 01102025**

<b>MOVED:</b>	<b>CR: W. BASTON</b>	<b>SECONDED:</b>	<b>CR: H. MCTAGGART</b>
<p>That Council authorise for Councillor Blanche Walker to be absent from the November Council meeting being held on the 26<sup>th</sup> of November 2025.</p> <p><b>FOR: CR J CAUNT</b>  <b>CR H MCTAGGART</b>  <b>CR G WATTERS</b>  <b>CR B WALKER</b>  <b>CR W BASTON</b>  <b>CR A MCKEOUGH</b></p> <p><b>AGAINST: CR</b></p> <p><b>F/A: 6/0</b></p>			

## 7. PUBLIC QUESTION TIME

### 7.1 Questions on Notice

Nil

### 7.2 Questions without Notice

Nil

## 8. DISCLOSURE OF INTEREST

Nil

## 9. PETITIONS/DEPUTATIONS/PRESENTATIONS

Royal Flying Doctor Service

## 10. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Cr J Caunt thanked staff and councillors for putting on a wonderful Bush Ball event over the weekend and looks forward to finding out the final donation amount for Cancer Council WA.

## 11. MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS

Nil

## 12. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

12.1 Ordinary Meeting of Council held on 27<sup>th</sup> of September 2025.

## OFFICER RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution No: 02102025**

<b>MOVED:</b>	<b>CR: B. WALKER</b>	<b>SECONDED:</b>	<b>CR: W. BASTON</b>
<p>That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 27<sup>th</sup> of September 2025 be confirmed as a true and correct record of proceedings.</p> <p><b>FOR:   CR J CAUNT</b>  <b>          CR H MCTAGGART</b>  <b>          CR G WATTERS</b>  <b>          CR B WALKER</b>  <b>          CR W BASTON</b>  <b>          CR A MCKEOUGH</b></p> <p style="text-align: right;"><b>AGAINST:   CR</b></p> <p><b>F/A: 6/0</b></p>			

### 13. AGENDA ITEMS

13.1    ACCOUNTS & STATEMENTS OF ACCOUNTS	
<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	None
<b>Author:</b>	Andrea Pears – Manager of Finance & Corporate Services
<b>Date:</b>	9 October 2025
<b>Matters for Consideration:</b>	<p>To receive the List of Accounts Due &amp; Submitted to Ordinary Council Meeting on Wednesday the 22<sup>nd</sup> of October 2025 as attached – see <a href="#">Appendix 1</a>.</p> <p>In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to <a href="#">Appendix 1</a>.</p>
<b>Background:</b>	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.
<b>Comments:</b>	The list of accounts are for the month of September 2025.
<b>Statutory Environment:</b>	Local Government (Financial Management Regulations) 1996

		<p><b>13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.</b></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  (b) the amount of the payment; and  (c) the date of the payment; and  (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  (ii) the amount of the payment; and  (iii) sufficient information to identify the transaction; and  (b) the date of the meeting of the council to which the list is to be presented.</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  (b) recorded in the minutes of that meeting.</p>			
<b>Policy Implications:</b>		Nil			
<b>Financial Implications:</b>		2025/2026 Budget			
<b>Strategic Implications:</b>		Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.			
<b>Risk:</b>					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

<b>Consultation:</b>	Nil								
<b>Voting requirement:</b>	Simple Majority								
<b>Officer's Recommendation:</b>	<p><i>That Council endorse the payments for the period 1<sup>st</sup> of September to the 30<sup>th</sup> of September 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 30<sup>th</sup> of September 2025.</i></p> <table border="1"> <tr> <td>Municipal Fund Bank EFTs</td> <td>\$ 653,826.74</td> </tr> <tr> <td>Payroll</td> <td>\$ 100,283.73</td> </tr> <tr> <td>BPAY/Direct Debit</td> <td>\$ 28,036.87</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>\$ 782,147.34</b></td> </tr> </table>	Municipal Fund Bank EFTs	\$ 653,826.74	Payroll	\$ 100,283.73	BPAY/Direct Debit	\$ 28,036.87	<b>TOTAL</b>	<b>\$ 782,147.34</b>
Municipal Fund Bank EFTs	\$ 653,826.74								
Payroll	\$ 100,283.73								
BPAY/Direct Debit	\$ 28,036.87								
<b>TOTAL</b>	<b>\$ 782,147.34</b>								

**Council Resolution No: 03102025**

<b>MOVED:</b>	<b>CR: A. MCKEOUGH</b>	<b>SECONED:</b>	<b>CR: B. WALKER</b>
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That Council endorse the payments for the period 1<sup>st</sup> of September to the 30<sup>th</sup> of September 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 30<sup>th</sup> of September 2025.

Municipal Fund Bank EFTs	\$ 653,826.74
Payroll	\$ 100,283.73
BPAY/Direct Debit	\$ 28,036.87
<b>TOTAL</b>	<b>\$ 782,147.34</b>

**FOR:** CR J CAUNT  
CR H MCTAGGART  
CR G WATTERS  
CR B WALKER  
CR W BASTON  
CR A MCKEOUGH

**AGAINST:** CR

**F/A: 6/0**

13.2 MONTHLY FINANCIAL STATEMENT					
<b>Applicant:</b>		Shire of Upper Gascoyne			
<b>Disclosure of Interest:</b>		None			
<b>Author:</b>		Andrea Pears – Manager of Finance & Corporate Services			
<b>Date:</b>		9 October 2025			
<b>Matters for Consideration:</b>		<p>The Statement of Financial Activity for the period of August and September 2025, include the following reports:</p> <ul style="list-style-type: none"> <li>• Statement of Financial Activity</li> <li>• Significant Accounting Policies</li> <li>• Graphical Representation – Source Statement of Financial Activity</li> <li>• Net Current Funding Position</li> <li>• Cash and Investments</li> <li>• Major Variances</li> <li>• Budget Amendments</li> <li>• Receivables</li> <li>• Grants and Contributions</li> <li>• Cash Backed Reserve</li> <li>• Capital Disposals and Acquisitions</li> <li>• Trust Fund</li> </ul> <p style="text-align: center;"><b>see <a href="#">Appendix 2</a></b></p>			
<b>Background:</b>		<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>			
<b>Comments:</b>		The Statement of Financial Activity is for the month of September 2025.			
<b>Statutory Environment:</b>		<p>Local Government Act 1995 – Section 6.4</p> <p>Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.</p>			
<b>Policy Implications:</b>		Nil			
<b>Financial Implications:</b>		Nil			
<b>Strategic Implications:</b>		Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management.			
<b>Risk:</b>					
Risk	Risk Likelihood (based on	Risk Impact /	Risk Rating (Prior to	Principal Risk	Risk Action Plan (Controls or

	history and with existing controls)	Consequence	Treatment or Control)		Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
<b>Consultation:</b>		Nil			
<b>Voting requirement:</b>		Simple Majority			
<b>Officer's Recommendation:</b>		<i>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of August and September 2025.</i>			
<b>Council Resolution No: 04102025</b>					
<b>MOVED:</b>	<b>CR: W. BASTON</b>		<b>SECONDED:</b>	<b>CR: A. MCKEOUGH</b>	
<p>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of August and September 2025.</p> <p><b>FOR: CR J CAUNT CR H MCTAGGART CR G WATTERS CR B WALKER CR W BASTON CR A MCKEOUGH</b></p> <p style="text-align: right;"><b>AGAINST: CR</b></p> <p><b>F/A: 6/0</b></p>					

**Council adjourned meeting for lunch 12.58pm**

**Council recommence meeting 1.48pm and Cr W Baston excused himself from the meeting.**

**13.3 2026 COUNCIL MEETING DATES**

<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Cherie Walker
<b>Date:</b>	9 October 2025
<b>Matters for Consideration:</b>	To determine the dates and locations of the Ordinary Council Meetings and Committee Meetings for the 2026 calendar year.
<b>Background:</b>	<p>As per the local Government Act 1995:</p> <p>Part 5 – Administration</p> <p>(a) Deals with Council meetings, committees and their meetings and electors’ meetings</p> <p>Division 2 – Council meetings, committees and their meetings and elector’s meetings</p> <p>Subdivision 1 – Council meetings</p> <ul style="list-style-type: none"><li>• 5.3 - Ordinary and special council meetings</li><li>• 5.4 – Calling council meetings</li><li>• 5.25 - Regulations about council and committee meetings and committees</li></ul> <p>(1) Without limiting the generality of section 9.59, regulations may make provision in relation to-</p> <p>(g) The giving of public notice of the date and agenda for council or committee meetings</p> <p>Division 7 – Access to Information</p> <ul style="list-style-type: none"><li>• 5.96 – Copies of Information to be available</li><li>• 5.96A – Information published on official website</li></ul> <p>(1) The CEO must publish the following information on the local government’s official website, unless it would be contrary to subsection</p> <p>(2) (2) to do so –</p> <p>(h) notice papers and agenda relating to council or committee meetings and reports and other documents</p>

<b>Comments:</b>		<p>Ordinary Council meetings have been held at the Gascoyne Junction Shire Chambers on the third Wednesday of each month for 2026, commencing at 10.30am. The only exception in the past has been the January meeting (when no ordinary meeting of Council is held) and December (moved to coincide with the last day of school) due to Community Christmas Party.</p> <p>Section 5.3 (2) of the Act provides that an ordinary meetings are to be held not more than 3 months apart.</p> <p>The Council is free to set and change meeting dates as it deems necessary to carry out Local Government Business.</p> <p>The CEO is to convene an ordinary meeting by giving each council member <u>at least 72 hours' notice of the date, time and place of the meeting and an agenda for the meeting. [Section 5.5(1)]</u></p> <p>Current Model: The fourth Wednesday of each month except for February and December model for council consideration and am seeking for council to endorse.</p> <p>Please refer to <a href="#">Appendix 3</a> for further detail.</p>			
<b>Statutory Environment:</b>		Local Government [Administration] 12(1)			
<b>Policy Implications:</b>		Nil			
<b>Financial Implications:</b>		Nil as this has been accounted for in the budgetary process.			
<b>Strategic Implications:</b>		The meetings of the Council and Audit Committees should be set to coincide with the Act and Regulation requirements.			
<b>Risk:</b>					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

<b>Consultation:</b>	Nil
<b>Voting requirement:</b>	Simple Majority
<b>Officer's Recommendation:</b>	<p><i>That Council:</i></p> <p><i>Adopt the preferred model, for council meeting dates;</i></p> <p><i>And;</i></p> <p><i>Endorse that all meetings are to be held in the Shire Chambers located on 4 Scott Street, Gascoyne Junction, except for the May meeting – this will be held at the Mount Augustus Tourist Park in conjunction with the Eastern Road inspections.</i></p> <p><i>Western Road inspections – April 2026</i></p> <p><i>Eastern Road Inspections – May 2026</i></p>

**Council Resolution No: 05102025**

<b>MOVED:</b>	<b>CR B. WALKER</b>	<b>SECONDED:</b>	<b>CR H. MCTAGGART</b>
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That Council:

Adopt the preferred model, for council meeting dates; as detailed in [Appendix 3](#).

And;

Endorse that all meetings are to be held in the Shire Chambers located on 4 Scott Street, Gascoyne Junction, except for the May meeting – this will be held at the Mount Augustus Tourist Park in conjunction with the Eastern Road inspections.

Western Road inspections – April 2026

Eastern Road Inspections – May 2026

**FOR: CR J CAUNT  
CR H MCTAGGART  
CR G WATTERS  
CR B WALKER  
CR A MCKEOUGH**

**AGAINST: CR**

**F/A: 5/0**

## 13.4

## CHRISTMAS SHUTDOWN PERIOD FOR 2025

<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Cherie Walker – Senior Corporate Services Officer Administration Andrea Pears – Manager, Finance & Corporate Services
<b>Date:</b>	9 October 2025
<b>Matters for Consideration:</b>	To determine the Christmas Shutdown Period for 2025.
<b>Background:</b>	<p>In previous years the Shire has observed a Christmas/New Year stand down period in which both the Shire office and the CRC are closed during this time. Typically, this would commence Friday lunchtime the day after the Community Christmas party, and then we would re-open the next working day after the New Year's day public holiday.</p> <p>This year we would like Council to consider changing the Christmas shutdown period dates for the Shire and CRC to close at 12:00pm (noon) on Friday 19th December 2025 and re-open on Monday the 5<sup>th</sup> January 2026 as per normal business hours.</p> <p>With regards to the provision of services during this time, staff have identified a few options such as providing local residents an additional wheelie bin whilst the rubbish collection service is deferred until staff return to work. We also intend to give our community ample notice of our closure times to ensure they can be well prepared in accessing services such as DoT, Centrelink, postal, library and utilities prior to the shutdown. This includes giving notice to our suppliers and other trade services to our community.</p> <p>The Shire and CRC closure dates and times will be advertised well in advance and extensively leading up to the Christmas/New Year period. Staff will circulate a public notice with the closure information via our website, social media pages, mail drop and in the Gassy Gossip.</p>
<b>Comments:</b>	<p>It must be noted that the dates proposed for the Shire and CRC shutdown is traditionally a very quiet period where there is little demand for administrative services – as a result of this, staff seize the opportunity to take leave during this time as there is no need to compete with other staff to get in first to have the Christmas break off. All staff have an equal opportunity to enjoy the festive holidays with their families.</p> <p>As per previous years, on-call arrangements will be put in place prior to the proposed Christmas/New Year closure to ensure emergencies can be responded to. CEO and Senior staff will be available on mobile phone and emergency contact details will also be distributed where required.</p>
<b>Statutory Environment:</b>	Nil
<b>Policy Implications:</b>	Nil

<b>Financial Implications:</b>		Nil as this has been accounted for in the budgetary process.			
<b>Strategic Implications:</b>		Nil			
<b>Risk:</b>					
<b>Risk</b>	<b>Risk Likelihood (based on history and with existing controls)</b>	<b>Risk Impact / Consequence</b>	<b>Risk Rating (Prior to Treatment or Control)</b>	<b>Principal Risk</b>	<b>Risk Action Plan (Controls or Treatment proposed)</b>
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
<b>Consultation:</b>		Nil			
<b>Voting requirement:</b>		Simple Majority			
<b>Officer's Recommendation:</b>		<p><i>That Council –note the observance of a Christmas/New Year shut-down for the Shire Administration Office, Works Depot and Community Resource Centre; and endorse the following dates and time for the Christmas Closure Period:</i></p> <ul style="list-style-type: none"> <li>• <i>Close from 12:00pm (noon) Friday 19<sup>th</sup> December 2025</i></li> <li>• <i>Re-open Monday 5<sup>th</sup> January 2026 (normal business hours)</i></li> </ul>			
<b>Council Resolution No: 06102025</b>					
<b>MOVED:</b>	<b>CR H. MCTAGGART</b>	<b>SECONDED:</b>	<b>CR G. WATTERS</b>		
<p>That Council note the observance of a Christmas/New Year shut-down for the Shire Administration Office, Works Depot and Community Resource Centre; and endorse the following dates and time for the Christmas Closure Period:</p> <ul style="list-style-type: none"> <li>• Close from 12:00pm (noon) Friday 19<sup>th</sup> December 2025</li> <li>• Re-open Monday 5<sup>th</sup> January 2026 (normal business hours)</li> </ul> <p><b>FOR: CR J CAUNT CR H MCTAGGART CR G WATTERS CR B WALKER CR A MCKEOUGH</b></p> <p style="text-align: right;"><b>AGAINST: CR</b></p> <p><b>F/A: 5/0</b></p>					

## 13.5

**APPOINTMENT OF PRESIDING & DEPUTY PRESIDING MEMBER FOR THE AUDIT, RISK AND IMPROVEMENT COMMITTEE**

<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	John McCleary – Chief Executive Officer
<b>Date:</b>	9 October 2025
<b>Matters for Consideration:</b>	The appoint a Presiding and Deputy Presiding Member for the Audit, Risk and Improvement Committee.
<b>Background:</b>	<p>As part of the Local Government reforms to governance and committees, as detailed by the Department of Local Government fact sheet, Local Governments are required to appoint an <u>Independent</u> Presiding and Independent Deputy Presiding Member(s) for the Audit, Risk and Improvement Committee.</p> <p>The head of power for these changes are provided in the Local Government Amendment Bill 2024.</p>
<b>Comments:</b>	<p>To assist Local Governments, meet this statutory required WALGA have been to the market to seek expressions of interest from suitably qualified and experienced persons to included in a Pool from which Local Governments may select persons for appointment to their Local Governments Audit, Risk and Improvement Committee. Please see attachment for WALGA's Expression of Interest – Invitation, which details the selection criteria, roles and responsibilities of the role, remuneration and appointment.</p> <p>It is anticipated that we will have four meetings per annum and the Presiding / Deputy member will be required to attend at least two of these meetings onsite with the remaining two being able to be held via electronic means.</p> <p>WALGA have provided a list of 8 potential Presiding Members with their respective profiles detailing their experience and qualifications. The Ex Manager of Finance and Administration and myself have gone through each of these and we have come to the conclusion that Mr Sam Curulli would be our best fit as the Presiding Member. Sam is currently the Deputy CEO for the Shire of Coorow (Band 4), he holds a Bachelor of Commerce Business Law. Sam has previously worked at the City of Melville, City of Nedlands and the Shire of August Margaret River and the Shire Harvey. After discussing this with Sam he has agreed to take up the position as the Independent Presiding Member</p> <p>In addition to the Presiding member we also have to appoint an Independent Deputy Presiding Member. We have identified Leah Maree Horton as an ideal candidate to fill this position. Leah has agreed to take on the position as the Independent Presiding Member.</p>
<b>Statutory Environment:</b>	Local Government Amendment Bill 2024
<b>Policy Implications:</b>	Nil

<b>Financial Implications:</b>	From a 2025/26 Budget perspective we do not have an allocation for this position; however, we can address this at the Budget review. The Shire is required to pay a meeting fee, travel, accommodation and meals. It is anticipated that it will cost in the order of \$7,000 per annum.
<b>Strategic Implications:</b>	Key Objective 4 Governance Our Leadership Provide good governance and leadership Outcome 4.2: An efficient and effective organisation Strategy 4.2.3 <u>Comply with statutory and legislative requirements</u>

**Risk Assessment:**

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

Risk Category	Description	Rating	Mitigating Actions
Health			
Financial Impact			
Service Interruption			
Compliance	Failure to appoint a Presiding and Deputy Presiding Member for the Audit, Risk and Improvement committee will breach the Local Government Act	5/4 - Extreme	Appoint a Presiding and Deputy Presiding Member for the Audit, Risk and Improvement Committee.
Reputational			
Property			
Environment			
Fraud			

<b>Consultation:</b>	WALGA
<b>Voting requirement:</b>	Absolute Majority

<b>Officer's Recommendation:</b>	<p>That Council:</p> <ol style="list-style-type: none"> <li>1. Appoint Mr Sam Curulli to the position as the Presiding Member of the Audit, Risk and Improvement Committee;</li> <li>2. Appoint Ms Leah Horton to the position as the Deputy Presiding Member of the Audit, Risk and Improvement Committee;</li> <li>3. Make Allowance in 25/26 Budget at the Budget Review for the financial provision for the Independent Presiding Members.</li> </ol>
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**Council Resolution No: 07102025**

<b>MOVED:</b>	<b>CR H. MCTAGGART</b>	<b>SECONDED:</b>	<b>CR A. MCKEOUGH</b>
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<p>That Council:</p> <ol style="list-style-type: none"> <li>1. Appoint Mr Sam Curulli to the position as the Presiding Member of the Audit, Risk and Improvement Committee;</li> <li>2. Appoint Ms Leah Horton to the position as the Deputy Presiding Member of the Audit, Risk and Improvement Committee;</li> <li>3. Make Allowance in 25/26 Budget at the Budget Review for the financial provision for the Independent Presiding Members.</li> </ol>	
<p><b>FOR:</b></p> <p><b>CR J CAUNT</b>  <b>CR H MCTAGGART</b>  <b>CR G WATTERS</b>  <b>CR B WALKER</b>  <b>CR A MCKEOUGH</b></p>	<p><b>AGAINST: CR</b></p>
<p><b>F/A: 5/0</b></p>	

**13.6 LOT 53 GROUPED DWELLING – DEVELOPMENT APPROVAL FOR A GROUPED HOUSING DEVELOPMENT ON LOT 53 HATCH STREET**

<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Sean Walker – Town Maintenance Supervisor
<b>Date:</b>	12th October 2025
<b>Matters for Consideration:</b>	<p>Grant approval to vary from the R-code R12.5 density requirements of the Residential Design Code allowing a grouped dwelling on Lot 53 Hatch Street, Gascoyne Junction WA 6705.</p> <p>Please refer the following Appendices</p> <p>Appendix 4- Local Planning Scheme – pages 11 &amp; 12</p> <p>Appendix 5 - Email from DOWLING GIUDICI + ASSOCIATES</p> <p>Appendix 6 - Housing Design Layout</p>
<b>Background:</b>	<p>There has been a shortage identified in regard to residential land, and Shire Staff housing. With this shortage in mind, the Shire identified the potential for construction of a “Grouped Dwelling” on Lot 53 Hatch Street, Gascoyne Junction, WA, 6705.</p> <p>To ensure compliance, the Shire sought the advice of a Town Planning contractor regarding the capacity to build a Grouped Dwellings on Vacant Lot 53 on Hatch Street.</p>

<p><b>Comments:</b></p>	<p>As part of the <b>(Appendix 4)</b> Local Planning Scheme No. 1 (LPS 1), grouped dwellings are permitted within the Rural Townsite zone provided it complies with any relevant development standards and requirements of the LPS 1. There is the capacity to vary from the LPS, as advised below.</p> <p><b>(Appendix 5)</b></p> <p>Upon advice from Anthony Dowling, Principal Planner of DOWLING GIUDICI + ASSOCIATES –</p> <p><i>So long as a proposal can demonstrate accord with relevant objectives (and the design principles) of the R-codes and LPS 1 and that sufficient area is available within the subject land to accommodate onsite effluent disposal systems designed and capable of accommodating the expected volume of effluent anticipated to be generated by the residential development, then a variation to or departure from minimum and average site area provisions can be favourably considered.</i></p> <p><i>Granting approval to a development seeking to vary or depart from an R-code or scheme provision does not automatically mean that a precedent will be established and that each and every subsequent proposal to vary an R-code or scheme provision ought to be granted. As such, each individual development proposal is required to be treated on its individual merit, within the parameters of the matters set out in clause 67 in Schedule 2 of the LPS Regs 2015 and on a case-by-case basis.</i></p> <p>As demonstrated in the proposed Housing Layout and the effluent design <b>(Appendix 6)</b>, there is sufficient land to accommodate both the housing and the required effluent system. In line with the advice from Principal Planner, Anthony Dowling, evidence is shown by the that the Shire may vary from the LPS.</p> <p>One of the major impediments is to ensure that there is sufficient land area to construct a onsite effluent disposal system that meets the requirements of the Health Department. The Shire’s Environmental Health Officer has indicated that there is sufficient room to construct two 18 metre leach drains and associated septic tank.</p>
<p><b>Statutory Environment:</b></p>	<p>Town Planning Scheme No. 1</p>
<p><b>Policy Implications:</b></p>	<p>Nil</p>
<p><b>Financial Implications:</b></p>	<p>Nil</p>

**Strategic Implications:**

Shire of Upper Gascoyne Integrated Strategic Plans 2022-2032

Key Objective 2 Economic Our Prosperity

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.

**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	Potential to produce additional effluent waste.	Low 4	Ensure sufficient effluent waste design is implemented prior to construction.
Financial Impact			
Service Interruption			
Compliance	Not meeting Statutory Compliance	Low 4	Ensure sufficient effluent waste design is implemented prior to construction to remain compliant.
Reputational			
Property			
Environment	Potential to produce additional effluent waste.	Low 4	Ensure sufficient effluent waste design is implemented prior to construction.
Fraud			

**Consultation:**

**DOWLING GIUDICI+ ASSOCIATES**  
Regional Development  
& Planning

**Voting requirement:**

Simple Majority

<b>Officer's Recommendation:</b>	That Council: grants Development Approval for the construction of a grouped dwelling on Lot 53, Hatch Street, Gascoyne Junction WA 6705.		
<b>Council Resolution No: 08102025</b>			
<b>MOVED:</b>	<b>CR MCTAGGART</b>	<b>SECONDED:</b>	<b>CR B. WALKER</b>
<p><i>That Council:</i></p> <p><i>Grants Development Approval for the construction of a grouped dwelling on Lot 53, Hatch Street, Gascoyne Junction WA 6705</i></p> <p><b>FOR:    CR J CAUNT</b>  <b>         CR H MCTAGGART</b>  <b>         CR G WATTERS</b>  <b>         CR B WALKER</b>  <b>         CR A MCKEOUGH</b></p> <p><b>AGAINST:    CR</b></p> <p><b>F/A: 5/0</b></p>			

**14. MATTERS BEHIND CLOSED DOORS**

**15. PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**16. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**

## 16.1 APPLICATION TO WAIVE BACK RATE FOR HASTINGS

<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	John McCleary - Chief Executive Officer
<b>Date:</b>	10 October 2025
<b>Matters for Consideration:</b>	To determine if a rate waiver for the Hastings worker camp is to be granted or rejected. Please see <a href="#">Appendix 7</a> for the 'Request for Consideration' from Hastings.
<b>Background:</b>	<p>As part of the normal rating processes the Shire issued Hastings Technologies with a rates notice detailing a back rate of \$225,000 for the workers camp for the 24/25 financial year.</p> <p>In the 24/25 period the Shire did not apply the rate due to uncertainties concerning Miscellaneous Mining Licenses as the Camp sits on a Miscellaneous License.</p>

<p><b>Comments:</b></p>	<p>It has taken a considerable period of time for the legal processes to determine if a Local Government can or cannot rate a Miscellaneous Mining Licence. The State Administrative Tribunal determined that it was not allowed, this was appealed at the Supreme Court where SAT's decision was overturned and found that a Local Government could levy a rate on a Miscellaneous Licence.</p> <p>In this case the Shire followed all due processes, inclusive of consultation with Hastings, to have the identified portion of land where the Camp was situated surveyed and converted from an Unimproved to a Gross Rental Value to reflect the development of this land. This process was authorised by the Department of Local Government and was advertised in the Government Gazette.</p> <p>During this time of uncertainty I had cause to discuss this issue with the Shire of Ashburton and was advised that the Miscellaneous License 'argument' is moot because the GRV is over the Mining Lease and not the Miscellaneous License.</p> <p>Given the Supreme Court Ruling and the advice from the Shire of Ashburton it is clear that the rate applied to Hastings Transient Workers Accommodation could and possibly should have been applied in the 24/25 financial year.</p> <p>Under the Local Government the Shire has the ability to amend the rate record for the 5 years preceding the current financial year. In this case we went back one financial year.</p> <p>It may also be true that if this application by Hastings is supported it sets a precedent and WYLOO may make application for the same reasons as stated for the 25/26 financial year and this would have an impact on the current budget as it has been included in the budget.</p>
<p><b>Statutory Environment:</b></p>	<p>Local Government Act 1995 section 6.339 (2) (b)</p> <p>(b) may amend the rate record for the 5 years preceding the current financial year.</p>
<p><b>Policy Implications:</b></p>	
<p><b>Financial Implications:</b></p>	<p>When we set the 25 / 26 Budget we did not include the rates derived from the back rate. Accordingly if the application to waive is supported there will be no change to the current budget, if we reject the application we will need to recognise the extra revenue in the Budget Review and this would then be used to further support our reserve accounts or be used to offset any applications for hardship that again we have not budgeted for.</p>
<p><b>Strategic Implications:</b></p>	

**Risk Assessment:**

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

Risk Category	Description	Rating	Mitigating Actions
Health			
Financial Impact	Reduction in rates revenue	High (5/3)	Reject the application to waive the rates
Service Interruption			
Compliance			
Reputational			
Property			
Environment			
Fraud			

<b>Consultation:</b>	Mr Vince Catania – Hastings Technologies
<b>Voting requirement:</b>	Simple Majority
<b>Officer’s Recommendation:</b>	That Council reject the application from Hastings Technologies to waive the Transient Workers Accommodation rate of \$225,000 for the 24/25 financial year.

**Council Resolution No: 09102025**

<b>MOVED:</b>	<b>CR A. MCKEOUGH</b>	<b>SECONDED:</b>	<b>CR B. WALKER</b>
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That Council reject the application from Hastings Technologies to waive the Transient Workers Accommodation rate of \$225,000 for the 24/25 financial year.

**FOR: CR B WALKER  
CR A MCKEOUGH**

**AGAINST: CR H MCTAGGART  
CR G WATTERS  
CR J CAUNT**

**LOST 3/2**

**Council Resolution No: 10102025**

**MOVED: A. MCKEOUGH**

**SECONDED: B. WALKER**

That Council accept the application from Hastings Technologies to waive the Transient Workers Accommodation rate of \$225,000 for the 24/25 financial year.

**REASON**

That this is a one-off exemption as Hastings has fulfilled obligations on maintaining Ullarwarra Road to council standards and that the tenement is now owned by a new entity.

**FOR: CR J CAUNT  
CR H MCTAGGART  
CR G WATTERS  
CR B WALKER  
CR A MCKEOUGH**

**AGAINST: CR**

**F/A: 5/0**

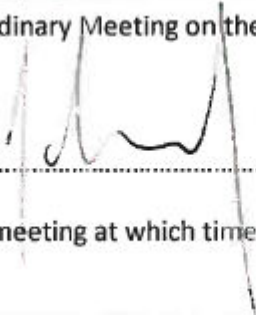
**17. OUTSTANDING COUNCIL MEETING RESOLUTIONS**

<b>Resolution N°</b>	<b>Subject</b>	<b>Status</b>	<b>Open / Close</b>	<b>Responsible Officer</b>

**18. MEETING CLOSURE**

The Shire President closed the meeting at 2.35pm.

To be confirmed at the Ordinary Meeting on the 26<sup>th</sup> of November 2025.

Signed.....

Presiding member at the meeting at which time the minutes were confirmed.

# **APPENDIX 1**

**(List of Accounts Paid Report for September 2025)**

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Commonwealth Mastercard</b>					
EFT18466	02/09/2025	Thermomix - Purchase of TM7 for cancer council raffle.	1		5,513.40
INV 319159	05/08/2025	Next Telecom - Sky Muster for Junction Tourist Precinct 01.08.2025 to 27.08.2025	1	135.88	
INV 154335200	18/08/2025	Campervan Builders - 12V Starlink Mini Plug for John Car	1	106.00	
INV	25/08/2025	BCF - Gift Voucher for Michael Antony	1	200.00	
INV 2084383	25/08/2025	Thermomix - Purchase of TM7 for cancer council raffle.	1	2,649.00	
INV 60482625	28/08/2025	Mitchell & Brown - Bar Fridge & Coffee maker for CEO Office	1	545.00	
INV	31/08/2025	Starlink - Lot 19, 27 Gregory Street -, Starlink - Lot 17/18, 31 Gregory Street, Starlink - Lot 50, 22 Hatch Street, Starlink - Administration -, Starlink - CRC, Starlink - Vehicles, Graders	1	1,877.52	
<b>RSM Australia Pty Ltd</b>					
EFT18467	05/09/2025	Rating, Accounting and Financial Services for 2025/26 under RFT01-22/23 - August 2025	1		9,824.76
INV	29/08/2025	Accounting and Financial Services for 2025/26 under RFT01-22/23, Rates Contractor for 2025/26	1	9,824.76	
<b>ABBL Contracting &amp; Maintenance</b>					
EFT18468	05/09/2025	ABBL - Labour Hire, Brendan Lathwell 11.08.2025 to 21.08.2025	1		5,940.00
INV INV-1488	26/08/2025	Rubbish Collection Costs, Rubbish Tip Maintenance:, Junction Race Club - Community Donations & Contributions, Depot Repairs and Maintenance, P123 - Fire Ute - Tanker Light, P140 - IVECO ML150 4x4 Crew Cab Fire Truck, Lot 17 Gregory Street (Gardens), Lot 19 Gregory Street (Gardens), Lot 21 Gregory Street (Gardens), Lot 45 Gregory Street (Gardens), Town Oval Maintenance, Parks, Gardens & Reserves Maintenance, Parks, Gardens & Reserves Maintenance, Two Rivers Memorial Park Tourist Stop Public Amenities, Two Rivers Memorial Park Tourist Stop Gardens	1	5,940.00	
<b>APV Valuers and Asset Management</b>					
EFT18469	05/09/2025	Transport Infrastructure Assets - APV to import data to AVP and produce Desktop Valuation as at 30 June 2025 95% Payment 1/2	1		20,900.00
INV INV-0320	28/08/2025	Transport Infrastructure Assets - APV to import data to AVP and produce Desktop Valuation as at 30 June 2025	1	20,900.00	
<b>BOC Limited</b>					
EFT18470	05/09/2025	Oxygen Medical C Size Rental - 7 Months	1		19.41
INV	29/07/2025	Oxygen Medical C Size	1	97.94	
INV	29/08/2025	Oxygen Medical G Size - Credit for 6 Months Rental	1	-78.53	
<b>Cherie Jessica Walker</b>					
EFT18471	05/09/2025	Reimbursement for Shire House Cleaning Items - 12 Hatch Street.	1		72.20
INV	28/08/2025	Reimbursement for Shire House Cleaning Items - 12 Hatch Street.	1	72.20	
<b>Coolyou Pty Ltd t/a Dust Up Projects</b>					
EFT18472	05/09/2025	Freight from Carnarvon to Gascoyne Junction 04.08.2025 to 27.08.2025	1		3,101.70

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 2

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Coolyou Pty Ltd t/a Dust Up Projects</b>					
INV INV-856	31/08/2025	Freight from Carnarvon to Gascoyne Junction -Staff Incentive Scheme, Workshop Equipment, Council Meetings: Lunches and Refreshments, Tyres & Tubes, Library Operating Costs, Air Compressor - Depot, Science Week Materials,: Lot 48 Hatch Street Duplex Maintenance and Works Depot	1	3,101.70	
<b>Dylan Hutchins Music</b>					
EFT18473	05/09/2025	Musical Performance Mental Health Week Fri 23 Oct & Sat 24 Oct	1		2,200.00
INV 0064	14/08/2025	Musical Performance Mental Health Week Fri 23 Oct & Sat 24 Oct	1	2,200.00	
<b>Gascoyne Office Equipment</b>					
EFT18474	05/09/2025	Printing and Photocopying Costs - July 2025	1		1,984.84
INV	31/08/2025	Printing and Photocopying Costs - Admin & Works, Printing and Photocopying Costs - CRC	1	1,984.84	
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT18475	05/09/2025	Fuel Card Purchases - August 2025	1		1,271.06
INV 31082025	31/08/2025	Fuel Card Purchases - P131 - Ford Ranger CEO, Fuel Card Purchases - P133 - Ford Ranger Works, Fuel Card Purchases - P132 - Ford Ranger Super Cab - Town Maintenance, Annual Fuel Card Fee - P131, Unleaded Petrol for Mowers & Whipper Snipper	1	1,271.06	
<b>State Library of Western Australia</b>					
EFT18476	05/09/2025	2025-2026 Better Beginnings Invoice	1		5.50
INV RI041218	29/08/2025	2025-2026 Better Beginnings Invoice	1	5.50	
<b>Helene Pty Ltd t/as Lo-Go Appointments</b>					
EFT18477	05/09/2025	Mark Willis - Temp Accountant - 18.08.2025 to 22.08.2025	1		8,695.28
INV H5628	20/08/2025	Labour Hire : Mark Willis - Finance Officer - commencing from either 11th or 12th August 2025 for a period of four to six weeks, Mark Willis - Temp Accountant - 12.08.2025 to 15.08.2025	1	3,761.12	
INV H5667	27/08/2025	Labour Hire : Mark Willis - Finance Officer - commencing from either 11th or 12th August 2025 for a period of four to six weeks, Mark Willis - Temp Accountant - 18.08.2025 to 22.08.2025	1	4,934.16	
<b>Michael John Robert Ward</b>					
EFT18478	05/09/2025	Under Gascoyne Skies Festival Performances	1		9,850.00

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 3

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Michael John Robert Ward</b>					
INV 000029	26/08/2025	Under Gascoyne Skies Festival Performances	1	9,850.00	
<b>Rainbow Diamond Hearts</b>					
EFT18479	05/09/2025	Performance Fees September Music in the Park	1		1,650.00
INV 00000405	28/08/2025	Performance Fees September Music in the Park	1	1,650.00	
<b>RepcO Pty Ltd</b>					
EFT18480	05/09/2025	P147 - Water Wheel Flat Top Trailer - 1 x UHF Antenna-F/Glass 650mm AM/FM	1		84.55
INV	29/08/2025	1 x UHF Antenna-F/Glass 650mm AM/FM	1	84.55	
<b>Shire Of Carnarvon</b>					
EFT18481	05/09/2025	Contribution To The Community Emergency Services Manager (CESM), Michael Antony For The Period 01.04.2025 to 30.06.2025	1		5,296.97
INV 49247	18/07/2025	Contribution To The Community Emergency Services Manager (CESM), Michael Antony For The Period 01.04.2025 to 30.06.2025	1	5,296.97	
<b>Illion Tenderlink</b>					
EFT18482	05/09/2025	Tender Advertising - Landor / Mt Augustus Realignment - C3392	1		180.40
INV	31/08/2025	Tender Advertising - Landor / Mt Augustus Realignment - C3392	1	180.40	
<b>Team Global Express</b>					
EFT18483	05/09/2025	Freight from Perth to Gascoyne Junction - 25.08.2025	1		50.30
INV	31/08/2025	Freight from Perth to Gascoyne Junction - 25.08.2025 Blackwoods	1	50.30	
<b>Vanguard Print</b>					
EFT18484	05/09/2025	Storage and Distribution of Tourism Brochures - August 2025	1		165.70
INV 48350	30/08/2025	Storage and Distribution of Tourism Brochures - August 2025	1	165.70	
<b>Westrac Pty Ltd</b>					
EFT18485	05/09/2025	P106 - CAT 140M Grader - Parts	1		977.90
INV PI	30/08/2025	P106 - CAT 140M Grader - Parts	1	977.90	
<b>ABBL Contracting &amp; Maintenance</b>					
EFT18486	05/09/2025	C3399 RRG Carnarvon Mullewa SLK 122 to 148 - Resheeting - 25/26 Double Roadtrain Side Tipper Hire - 18.08.2025 to 29.08.2025	1		46,238.50
INV INV-1490	29/08/2025	C3399 RRG Carnarvon Mullewa SLK 122 to 148 - Resheeting - 25/26 Double Roadtrain Side Tipper Hire - 18.08.2025 to 29.08.2025	1	38,885.00	
INV INV-1491	29/08/2025	C3399 RRG Carnarvon Mullewa SLK 122 to 148 - Labour Hire - 19.08.2025 to 27.08.2025	1	7,353.50	
<b>Them Earth Moving</b>					
EFT18487	05/09/2025	C3399 - RRG Carnarvon Mullewa SLK 122 to 148 - Water Cart Hire - 07.08.2025 - 27.08.2025	1		53,047.50
INV 00001424	29/08/2025	C3399 - RRG Carnarvon Mullewa SLK 122 to 148 - Water Cart Hire - 07.08.2025 - 27.08.2025	1	53,047.50	

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 4

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>ABBL Contracting &amp; Maintenance</b>					
EFT18488	15/09/2025	Removal of trees and debris under bridge, Clean out dirt and stone from joints on bridge surface. Mastic seal joints to surface level along bridge joins and abutments. Straighten and replace damaged signs. Clean away stone build up from reseal	1		19,800.00
INV INV-1496	08/09/2025	Removal of trees and debris under bridge, Clean out dirt and stone from joints on bridge surface., Mastic seal joints to surface level along bridge joins and abutments., Straighten and replace damaged signs., Clean away stone build up from reseal,	1	13,200.00	
INV INV-1494	08/09/2025	Assemble Johns Office Furniture, Mosquito Fogging, Rubbish Collection Costs, Junction Race Club, Depot Repairs and Maintenance, P109 - Rubbish Compactor Truck Isuzu, Lot 17 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 48 Gregory Street (Gardens), Lot 49 Hatch Street (Gardens), Lot 52 Hatch Street (Gardens), Lot 50 Hatch Street (Gardens), Lot 51 Hatch Street (Gardens), Lot 45B, 15 Gregory Street (Gardens), Town Oval Maintenance, Travel/Training/Medicals, Parks, Gardens & Reserves Maintenance, Two Rivers Memorial Park Tourist Stop Public Amenities, Lot 53, 28 Hatch Street (Gardens)	1	6,600.00	
<b>Able Sales</b>					
EFT18489	15/09/2025	Electrical Board Upgrade - Battery Charger	1		150.00
INV S162989	23/06/2025	SG-BAC06T-S01-12V-24V SMARTGEN BATTERY CHARGER ADJUSTABLE 12V / 24V, SWITCHING (BAC06T-S01), FREIGHT 3KG-AIRBAGSATCH PACK & FREIGHT 3KG AIRBAG VIA TOLL & STARTRACK INC, GST (LARGE)	1	150.00	
<b>Astrotourism WA Pty Ltd</b>					
EFT18490	15/09/2025	Annual Membership Astrotourism WA 2025/26 Shire of Upper Gascoyne	1		3,850.00
INV 1385	03/09/2025	Annual Membership Astrotourism WA 2025/26 Shire of Upper Gascoyne	1	3,850.00	
<b>Bishop Transport Pty Ltd</b>					
EFT18491	15/09/2025	Freight from Perth to Carnarvon - Sign Here Signs	1		162.70
INV B312142	04/07/2025	Freight from Perth to Carnarvon - Sign Here Signs	1	162.70	
<b>B&amp;L Building</b>					
EFT18492	15/09/2025	Install Office Extension as per attached quote and specification. - Final Payment	1		70,000.00
INV 0001370	05/09/2025	Install Office Extension as per attached quote and specification.	1	70,000.00	
<b>Department of Mines, Industry Regulation and Safety (Building Commission)</b>					
EFT18493	15/09/2025	Building Permits levy Collected 01.06.2025 to 30.06.2025	1		431.38
INV	30/06/2025	Building Permits levy Collected 01.06.2025 to 30.06.2025, Building Permits levy Collected 01.06.2025 to 30.06.2025 - Commission	1	431.38	
<b>Building and Construction Industry Training Board</b>					
EFT18494	15/09/2025	Building and Construction industry Training Board Levy for Building Licence number 02/2025. 01.06.2025 to 30.06.2025	1		637.05
INV	11/09/2025	Building and Construction industry Training Board Levy for Building Licence number 02/2025. 01.06.2025 to 30.06.2025,	1	637.05	
<b>Cherie Jessica Walker</b>					
EFT18495	15/09/2025	Reimbursement for Purchase of R U OK Day Cookies	1		100.00

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 5

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Cherie Jessica Walker</b>					
INV	09/09/2025	Reimbursement for Purchase of R U OK Day Cookies	1	100.00	
<b>Peninsula</b>					
EFT18496	15/09/2025	Supply OH&S and HR consultancy services to the Shire of Upper Gascoyne for the 2024/202 financial year.	1		20,991.83
INV	09/09/2025	Supply OH&S and HR consultancy services to the Shire of Upper Gascoyne for the 2024/202 financial year.	1	20,991.83	
<b>Everywhere Travel</b>					
EFT18497	15/09/2025	Flights and accommodation for Cr James Caunt to attend Northwest Defence Alliance meeting September 22nd.	1		1,033.95
INV	10/09/2025	Flights and accommodation for Cr James Caunt to attend Northwest Defence Alliance meeting September 22nd. , ZL 2268 21SEP CVQPER 1705 1915 , ZL 2416 23SEP PERCVQ 0700 0915 , ,	1	1,033.95	
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT18498	15/09/2025	Supply bulk fuel to P79 & P53 Camp Trailer with 4000 litre diesel tank - 3600 litres of diesel @ 1.67ex	1		7,876.68
INV 02863813	01/09/2025	Mobilgrease XHP 222 20KG ,	1	1,272.48	
INV 02870315	03/09/2025	Supply bulk fuel to P79 Camp Trailer with 4000 litre diesel tank - 2050 litres of diesel @ 1.67ex, Supply bulk fuel to P53 Camp Trailer with 4000 litre diesel tank - 1550 litres of diesel @ 1.67ex	1	6,604.20	
<b>Harvey Norman Electronics &amp; Kitchen - Joondalup</b>					
EFT18499	15/09/2025	Lot 45 Gregory Street - Front Loader Washing Machine	1		588.00
INV 3932878	10/09/2025	HISENSE 8.5KG FRONT LOAD WASHER 3 SERIES - Product Code HWF3S8514	1	588.00	
<b>Ilda Joan Williams</b>					
EFT18500	15/09/2025	Craft Sales - August 2025	1		184.75
INV	31/08/2025	Craft Sales - August 2025, Craft Sales - August 2025 - Commission	1	184.75	
<b>Helene Pty Ltd t/as Lo-Go Appointments</b>					
EFT18501	15/09/2025	Labour Hire : Mark Willis - Finance Officer - 01.09.2025 to 05.09.2025	1		9,744.97
INV H5706	03/09/2025	Labour Hire : Mark Willis - Finance Officer - commencing from either 11th or 12th August 2025 for a period of four to six weeks	1	4,810.81	
INV H5744	10/09/2025	Labour Hire : Mark Willis - Finance Officer - commencing from either 11th or 12th August 2025 for a period of four to six weeks	1	4,934.16	
<b>Officeworks</b>					
EFT18502	15/09/2025	Printing, Stationery & Consumables	1		462.60
INV 623816085	10/09/2025	Energizer Max AAA Batteries 24 Pack, EN920000, J.Burrows Aluminium Frame Cork Board 1200 x 900mm, JBCORK129A, J.Burrows Magnetic Aluminium Frame Whiteboard 1200 x 900mm, OWWBA1209, Keji Magnetic Whiteboard Eraser Large Green, KEJIT19G, J.Burrows Whiteboard Markers Bullet Assorted 6 Pack, JBBY106BAS, Keji Glue Stick 35g 2 Pack, KEOW2PVA35, 3M Command Large Picture Hanging Strip White 4 Pack, 3M17206, Otto Push Pins Assorted 80 Pack, OTPPIN80N, Delivery fee	1	462.60	
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT18503	15/09/2025	I.T Support - 02 & 03.09.2025	1		212.50
INV 29852	04/09/2025	I.T Support for Administration Office and CRC - 02 & 03.09.2025	1	212.50	
<b>W&amp;C Co. Mechanical and Civil</b>					
EFT18504	15/09/2025	P55 - Low Loader - Float 2 axle - Air fittings x 5	1		44.72

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 6

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>W&amp;C Co. Mechanical and Civil</b>					
INV INV-2077	03/09/2025	P55 - Low Loader - Float 2 axle - Air fittings x 5	1	44.72	
<b>Raw Creative</b>					
EFT18505	15/09/2025	Wander Outback Brochure Short Print Run of 2000 - Design and Print Production Management	1		3,312.00
INV INV-0069	05/09/2025	Artwork Full Page Shire Ad AGO Tourism Planner 2026	1	200.00	
INV INV-0070	05/09/2025	Artwork: Advertising Caravan and Camping Brochure 2026	1	280.00	
INV INV-0073	08/09/2025	Wander Outback Brochure Short Print Run of 2000, Wander Outback Artwork - Design and Print Production Management, Wander Outback Artwork - Client Amendments	1	2,832.00	
<b>Repeco Pty Ltd</b>					
EFT18506	15/09/2025	10 x Hose clamps 14-27mm & 12v Refuelling Kit	1		1,260.91
INV	03/09/2025	2 x 5L F10 Additive	1	343.18	
INV	05/09/2025	1 x 12V Refuelling Kit, 10 x Hose clamps 11-22mm, 10 x Hose clamps 6-16mm	1	860.20	
INV	05/09/2025	10 x Hose clamps 14-27mm	1	34.43	
INV	09/09/2025	1 X 5L Light Weight Compressor Oil	1	23.10	
<b>ROTECH WATER</b>					
EFT18507	15/09/2025	In-Town Water Supply - Plc Programming for the Implementation Of The RO Bypass (Raw Water Feed To Storage Tank)	1		4,910.40
INV	05/09/2025	Variation - , PLC PROGRAMMING FOR THE IMPLEMENTATION, OF THE RO BYPASS (RAW WATER FEED TO, STORAGE TANK)	1	4,910.40	
<b>Shire Of Upper Gascoyne</b>					
EFT18508	15/09/2025	Building Services Levy & Permit Fees for Period 01.06.2025 to 30.06.2025 - Council Office Extension/Upgrade	1		1,360.10
INV 2585	30/06/2025	Building Services Levy & Permit Fees for Period 01.06.2025 to 30.06.2025	1	1,360.10	
<b>Team Global Express</b>					
EFT18509	15/09/2025	Freight from Perth to Carnarvon - 01.09.2025	1		153.70
INV	07/09/2025	Freight from Perth to Carvarvon - P106 - CAT 140M Grader, Freight from Perth to Carvarvon - Workshop Equipment - Blackwoods	1	153.70	
<b>Tropics Hardware</b>					
EFT18510	15/09/2025	Maintenance Parts - Town Oval & Workshop Equipment	1		1,039.25
INV 199118022	08/09/2025	967708201 Coupler Hose 2-End PL 12mm H, 967708001 Joiner Hose PL 12mm H, 967708401 Coupler Hose 3-End PL 12mm H, 07AF18 EARTHCORE Hose Aquaflo 18mmx18m, 9323819112377 Kelso Hand Trolley P Handle 250Kg, 19933 Tyre 150mm Steel Wheel, 701SA Wheel To Suit Barrow 16x6.50-8, 12005 Wheel Pneumatic 16 inch 400x8 1in Bearing, 87-434 Wrench Adjustable 300mm Stanley, TPA0060 Plier Long Nose 200mm Supercraft, P3-7490 Tips Mig Bernard 300/400 1.2mm Weldclass (Pk 5), WC-05362 Wire Flux-Cored PLATINUM 71XM (E71T-1M/1C)1.2mm 15kg Weldclass	1	1,039.25	
<b>Truckline</b>					
EFT18511	15/09/2025	P145 - 2008 Kenworth - Filter Kit	1		128.38
INV 10325818	09/09/2025	1 x Filter Kit - CAT - C-15/16	1	128.38	

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 7

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>WA Local Government (WALGA)</b>					
EFT18512	15/09/2025	Procurement and Contract Essentials - Sharmin Knol 16th October 2025	1		1,600.50
INV SI-014492	30/06/2025	Introduction to Managing Business Records in Local Government - Cynthia Wright 18th August 2025	1	654.50	
INV SI-015615	31/08/2025	Procurement and Contract Essentials - Sharmin Knol 16th October 2025, Procurement in Local Government - The Basics- Sharmin Knol eLearning	1	946.00	
<b>Westrac Pty Ltd</b>					
EFT18513	15/09/2025	Parts - Stock: Ground Engaging Tools - 7D-1158	1		19,694.24
INV PI	06/09/2025	7D-1158 Cutting Edge	1	14,776.96	
INV SI	10/09/2025	P105 - CAT Roller 2019 CW34NN MAN - Damaged Hose Sheeting on Seat, COMPLAINT: SEAT DOES NOT FUNCTION AS SHOULD. CAUSE: HOSE SHEETHING., RESULTANT DAMAGE:, Correction: Once At Unit, Inspect Seat Function. Found Unit Not Engaging the Furthest R/H Position. Following This, Removed the Rear Floor Matt and the Floor. Visually Watch the Operation as ahe Latch Engages Tall Locations. Found The Chair Slides Base Catches the Sleeve on the Hydraulic Hoses on the Right Hand Side. With That Said, Adjust the Sleeve and Secure It To The Hose And Test, Seat Now Locks in All Positions. Refit Floor and Matt and Complete Download., Ordered New Plate to Be Fitted as Chair Is Still Faulting, , Labour, Parts, Freight Recovery, Environmentals, Mobilisation	1	3,911.35	
INV SI	10/09/2025	P146 - CAT Grader 150-14a Diagnostic test 2-way radio, Date: 27/08/2025, Complaint: 2 way only reaches 5 kms., Cause: unit had fitted maxitrac 370mm uhf antenna whip 2.ldbi gain - mtaw21, Resultant damage: poor comms., Correction: once at unit, confirmed what unit was on the grader and what was supposed to be on the unit. Found to have the complete wrong two way arial onboard. Following this, removed and fitted a new ae4018blki to the unit. Testing, found clear voice both ways approximately 6+ kilometers, were before was scratchy and only would go for 5.3, K's. Unit is ready for work., Complication: noticed the antenna cable for the radio had chaffed on the housing after being crushed by the radio when fitted., , Labour, Environmentals, Mobilisation	1	1,005.93	
<b>Woolworths Limited</b>					
EFT18514	15/09/2025	Supplies for council meetings GST	1		319.49
INV	12/08/2025	Pedal to Path Event Food GST, Pedal to Path Event Food GST FREE	1	152.52	
INV	17/08/2025	Supplies for council meetings GST, Supplies for council meetings GST FREE	1	166.97	
<b>Commonwealth Mastercard</b>					
EFT18515	18/09/2025	Jarrimber - Jarrah and Timber Office Chairs x 4	1		3,967.99
INV 3461	28/07/2025	Rothwell Publishing, Australian Adventure Passport Startup Package	1	225.50	
INV	02/09/2025	Apple iCloud 50gb Data Storage - September 2025	1	1.49	
INV	02/09/2025	BCF - Leaving Gift for Cr Ray Hoseason-Smith	1	899.00	
INV	03/09/2025	Perth Traffic Training - Jeffrey Pyman - Dates 8th Oct - 9th Oct 2025	1	400.00	
INV INV-4128	04/09/2025	Jarrimber - Jarrah and Timber Office Chairs x 4	1	2,380.00	
INV 159306108	12/09/2025	SHIRE OF UPPER GASCOYNE - DOT Plate Swap for Finance Manager Vehicle	1	32.00	

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Commonwealth Mastercard</b>					
INV 678936	17/09/2025	WACHS MIDWEST - GERALDTON HOSPITAL - NON-PERSONAL FREEDOM OF INFORMATION APPLICATION, NATHANIEL ROGERS UR: J8073656, OUR REF: 25/26-1729, REGION: WACHS MIDWEST	1	30.00	
<b>Department Of Transport</b>					
EFT18516	18/09/2025	P36 - 12 Month Licencing to 31.07.202 - Recording Fee & Insurance	1		64.00
INV P18	31/07/2025	P18 - 12 Month Licencing to 31.07.202 - Recording Fee, P18 - 12 Month Licencing to 31.07.202 - Insurance	1	86.80	
INV P52	31/07/2025	P52 - 12 Month Licencing to 31.07.202 - Recording Fee, P52 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P53	31/07/2025	P53 - 12 Month Licencing to 31.07.202 - Recording Fee, P53 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P54	31/07/2025	P54 - 12 Month Licencing to 31.07.202 - Recording Fee, P54 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P55	31/07/2025	P55 - 12 Month Licencing to 31.07.202 - Recording Fee, P55 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P57	31/07/2025	P57 - 12 Month Licencing to 31.07.202 - Recording Fee, P57 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P58	31/07/2025	P58 - 12 Month Licencing to 31.07.202 - Insurance, P58 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P60	31/07/2025	P60 - 12 Month Licencing to 31.07.202 - Insurance, P60 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P61	31/07/2025	P61 - 12 Month Licencing to 31.07.202 - Insurance, P61 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P62	31/07/2025	P62 - 12 Month Licencing to 31.07.202 - Insurance, P62 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P63	31/07/2025	P63 - 12 Month Licencing to 31.07.202 - Recording Fee, P63 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P36	31/07/2025	P36 - 12 Month Licencing to 31.07.202 - Recording Fee, P36 - 12 Month Licencing to 31.07.202 - Insurance	1	436.15	
INV P65	31/07/2025	P65 - 12 Month Licencing to 31.07.202 - Recording Fee, P65 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P73	31/07/2025	P73 - 12 Month Licencing to 31.07.202 - Recording Fee, P73 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P79	31/07/2025	P79 - 12 Month Licencing to 31.07.202 - Recording Fee, P79 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P81	31/07/2025	P81 - 12 Month Licencing to 31.07.202 - Recording Fee, P81 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P85	31/07/2025	P85 - 12 Month Licencing to 31.07.202 - Insurance, P85 - 12 Month Licencing to 31.07.202 - Recording Fee	1	436.15	
INV P89	31/07/2025	P89 - 12 Month Licencing to 31.07.202 - Insurance, P89 - 12 Month Licencing to 31.07.202 - Recording Fee	1	86.80	
INV P93	31/07/2025	P93 - 12 Month Licencing to 31.07.202 - Insurance, P93 - 12 Month Licencing to 31.07.202 - Recording Fee, P93 - 12 Month Licencing to 31.07.202 - Licence Fee	1	204.00	
INV P95	31/07/2025	P95 - 12 Month Licencing to 31.07.202 - Insurance, P95 - 12 Month Licencing to 31.07.202 - Recording Fee	1	436.15	
INV P96	31/07/2025	P96 - 12 Month Licencing to 31.07.202 - Recording Fee, P96 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P98	31/07/2025	P98 - 12 Month Licencing to 31.07.202 - Recording Fee, P98 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P41	31/07/2025	P41 - 12 Month Licencing to 31.07.202 - Recording Fee, P41 - 12 Month Licencing to 31.07.202 - Insurance	1	436.15	
INV P101	31/07/2025	P101 - 12 Month Licencing to 31.07.202 - Recording Fee, P101 - 12 Month Licencing to 31.07.202 - Insurance	1	86.80	
INV P103	31/07/2025	P103 - 12 Month Licencing to 31.07.202 - Recording Fee, P103 - 12 Month Licencing to 31.07.202 - Insurance	1	436.15	

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Department Of Transport</b>					
INV P105	31/07/2025	P105 - 12 Month Licencing to 31.07.2025 - Recording Fee, P105 - 12 Month Licencing to 31.07.2025 - Insurance, P105 - 12 Month Licencing to 31.07.2025 - Licencing Fee	1	414.20	
INV P106	31/07/2025	P106 - 12 Month Licencing to 31.07.202 - Insurance, P106 - 12 Month Licencing to 31.07.202 - Recording Fee	1	282.20	
INV P109	31/07/2025	P109 - 12 Month Licencing to 31.07.202 - Insurance, P109 - 12 Month Licencing to 31.07.202 - Recording Fee	1	436.15	
INV P110	31/07/2025	P110 - 12 Month Licencing to 31.07.202 - Insurance, P110 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P111	31/07/2025	P111 - 12 Month Licencing to 31.07.202 - Insurance, P111 - 12 Month Licencing to 31.07.202 - Recording Fee	1	436.15	
INV P113	31/07/2025	P113 - 12 Month Licencing to 31.07.202 - Recording Fee, P113 - 12 Month Licencing to 31.07.202 - Insurance	1	436.15	
INV P114	31/07/2025	P114 - 12 Month Licencing to 31.07.202 - Recording Fee, P114 - 12 Month Licencing to 31.07.202 - Insurance	1	86.80	
INV P115	31/07/2025	P115 - 12 Month Licencing to 31.07.202 - Recording Fee, P115 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P45	31/07/2025	P45 - 12 Month Licencing to 31.07.202 - Recording Fee, P45 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P116	31/07/2025	P116 - 12 Month Licencing to 31.07.202 - Recording Fee, P116 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P121	31/07/2025	P121 - 12 Month Licencing to 31.07.202 - Recording Fee, P121 - 12 Month Licencing to 31.07.202 - Recording Fee	1	86.80	
INV P124	31/07/2025	P124 - 12 Month Licencing to 31.07.202 - Insurance, P124 - 12 Month Licencing to 31.07.202 - Recording Fee, P124 - 12 Month Licencing to 31.07.202 - Licencing Fee	1	110.90	
INV P126	31/07/2025	P126 - 12 Month Licencing to 31.07.202 - Insurance, P126 - 12 Month Licencing to 31.07.202 - Recording Fee, P126 - 12 Month Licencing to 31.07.202 - Licence Fee	1	110.90	
INV P127	31/07/2025	P127 - 12 Month Licencing to 31.07.202 - Insurance, P127 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P128	31/07/2025	P128 - 12 Month Licencing to 31.07.202 - Insurance, P128 - 12 Month Licencing to 31.07.202 - Recording Fee	1	436.15	
INV P129	31/07/2025	P129 - 12 Month Licencing to 31.07.202 - Recording Fee, P129 - 12 Month Licencing to 31.07.202 - Insurance	1	86.80	
INV P130	31/07/2025	P130 - 12 Month Licencing to 31.07.202 - Recording Fee, P130 - 12 Month Licencing to 31.07.202 - Insurance	1	282.20	
INV P131	31/07/2025	P131 - 12 Month Licencing to 31.07.202 - Recording Fee, P131 - 12 Month Licencing to 31.07.202 - Insurance	1	436.15	
INV P132	31/07/2025	P132 - 12 Month Licencing to 31.07.202 - Recording Fee, P132 - 12 Month Licencing to 31.07.202 - Insurance	1	436.15	
INV P46	31/07/2025	P46 - 12 Month Licencing to 31.07.202 - Recording Fee, P46 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P133	31/07/2025	P133 - 12 Month Licencing to 31.07.202 - Recording Fee, P133 - 12 Month Licencing to 31.07.202 - Recording Fee	1	436.15	
INV P134	31/07/2025	P134 - 12 Month Licencing to 31.07.202 - Insurance, P134 - 12 Month Licencing to 31.07.202 - Recording Fee	1	282.20	
INV P137	31/07/2025	P137 - 12 Month Licencing to 31.07.202 - Insurance, P137 - 12 Month Licencing to 31.07.202 - Recording Fee	1	436.15	
INV P138	31/07/2025	P138 - 12 Month Licencing to 31.07.202 - Insurance, P138 - 12 Month Licencing to 31.07.202 - Recording Fee	1	282.20	
INV P139	31/07/2025	P139 - 12 Month Licencing to 31.07.202 - Insurance, P139 - 12 Month Licencing to 31.07.202 - Recording Fee	1	436.15	
INV P144	31/07/2025	P144 - 12 Month Licencing to 31.07.202 - Recording Fee, P144 - 12 Month Licencing to 31.07.202 - Insurance	1	25.55	
INV P146	31/07/2025	P146 - 12 Month Licencing to 31.07.202 - Recording Fee, P146 - 12 Month Licencing to 31.07.202 - Insurance, P146 - 12 Month Licencing to 31.07.202 - Adjustment	1	50.80	

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Department Of Transport</b>					
INV P147	31/07/2025	P147 - 12 Month Licencing to 31.07.202 - Recording Fee, P147 - 12 Month Licencing to 31.07.202 - Insurance, P147 - 12 Month Licencing to 31.07.202 - Licence Fee, P147 - 12 Month Licencing to 31.07.202 - Adjustment	1	94.30	
INV P145	31/07/2025	P145 - 12 Month Licencing to 31.07.202 - Recording Fee, , P145 - 12 Month Licencing to 31.07.202 - Insurance,	1	436.15	
INV P47	31/07/2025	P47 - 12 Month Licencing to 31.07.202 - Insurance, P47 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P49	31/07/2025	P49 - 12 Month Licencing to 31.07.202 - Insurance, P49 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P50	31/07/2025	P50 - 12 Month Licencing to 31.07.202 - Insurance, P50 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV P51	31/07/2025	P51 - 12 Month Licencing to 31.07.202 - Insurance, P51 - 12 Month Licencing to 31.07.202 - Recording Fee	1	25.55	
INV	31/07/2025	Batch 11879 Entered as Department of Transport (DEP03). Should have been Mastercard (MAS01). Transfer Value from DEP03 to MAS01.	1	-9,866.80	
INV 23490/1	12/09/2025	Plate change on motor vehicle - Direct Debit rejected due to technical issues - Reciept 23490 & 23491	1	64.00	
<b>ABBL Contracting &amp; Maintenance</b>					
EFT18517	18/09/2025	C3399 - RRG Carnarvon Mullewa SLK 122 to 148 - Resheeting - 25/26 - Repair and replace culvert headwall/apron ST K123 95	1		7,535.00
INV INV-1493	07/09/2025	Repair and replace culvert headwall/apron SLK123.95,	1	7,535.00	
<b>Them Earth Moving</b>					
EFT18518	18/09/2025	C3399 - RRG Carnarvon Mullewa SLK 122 to 148 - Resheeting - 25/26 - Carnarvon Mullewa Road - Bulldozer Hire - Clearing 30000m3 gravel	1		42,792.64
INV 00001425	03/09/2025	C3399 - RRG Carnarvon Mullewa SLK 122 to 148 - Resheeting - 25/26 - Carnarvon Mullewa Road - Bulldozer Hire - Clearing 30000m3 gravel	1	42,792.64	
<b>Horizon Power</b>					
EFT18519	18/09/2025	Street Lighting Costs - 01.08.2025 to 31.08.2025	1		406.32
INV 21 024	02/09/2025	Street Lighting Costs - 01.08.2025 to 31.08.2025	1	406.32	
<b>ABBL Contracting &amp; Maintenance</b>					
EFT18520	19/09/2025	03 Pimbee Road - Replace Boundary Entrance and Missing Signage on Pimbee	1		18,947.50
INV INV-1498	12/09/2025	RC01 - In-Town Water Supply - Bore removal, socket supply and fabrication	1	1,622.50	
INV INV-1500	12/09/2025	Replace Damaged Signs and Install Guideposts	1	5,775.00	
INV INV-1499	12/09/2025	03 Pimbee Road - Replace Boundary Entrance and Missing Signage on Pimbee	1	11,550.00	
<b>Bishop Transport Pty Ltd</b>					
EFT18521	19/09/2025	Freight from Perth to Carnarvon - Dexion Balcatta - Compactus	1		592.81
INV B323743	10/09/2025	Freight from Perth to Carnarvon - Dexion Balcatta - Compactus	1	428.40	
INV B324186	12/09/2025	Freight from Perth to Carnarvon - Harvey Norman - Washing Machine	1	164.41	
<b>Dexion Balcatta</b>					
EFT18522	19/09/2025	Supply 7 Bay Freetrack 2 Compactus - 2175 high with Finishing Panels	1		10,384.00
INV	10/09/2025	Supply 7 Bay Freetrack 2 Compactus - 2175 high with Finishing Panels - As per quote Q43255, To be assembled by a Shire Contractor	1	10,384.00	

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 11

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Grants Empire</b>					
EFT18523	19/09/2025	Development of Local Government Heritage Consultancy Grants Program Grant Application	1		792.00
INV 00002428	11/09/2025	Development of Local Government Heritage Consultancy Grants Program Grant Application	1	792.00	
<b>Incite Security Pty Ltd</b>					
EFT18524	19/09/2025	Supply Pre-Programmed Distress Button - CRC	1		667.55
INV 106107	09/09/2025	1 x Sherlo single button transmitter Tx (preprogrammed), 1 x Sherlo receiver Rc single channel with buzzer and plug pack + freight	1	667.55	
<b>Paul D Kearney - Carpenter &amp; Joiner</b>					
EFT18525	19/09/2025	Installation of Slatwall onto CRC Walls	1		2,035.00
INV 178	12/09/2025	Installation of Slatwall onto CRC Walls	1	2,035.00	
<b>Helene Pty Ltd t/as Lo-Go Appointments</b>					
EFT18526	19/09/2025	Labour Hire : Mark Willis - Finance Officer - 08.09.2025 to 12.09.2025	1		4,934.16
INV H5781	17/09/2025	Labour Hire : Mark Willis - Finance Officer - commencing from either 11th or 12th August 2025 for a period of four to six weeks	1	4,934.16	
<b>Philip Swain</b>					
EFT18527	19/09/2025	Contract Health Inspector - 19.03.2025 to 16.09.2025	1		7,573.25
INV 250302	16/09/2025	Contract Health Inspector - 19.03.2025 to 16.09.2025	1	6,875.25	
INV	16/09/2025	Reimbursement of expenses in relation to Health Inspections - 19.03.2025 to 16.09.2025, Accommodation and Meals, Gascoyne Junction & Mt Augustus,	1	698.00	
<b>Raw Creative</b>					
EFT18528	19/09/2025	Go With The Flow: Tear Drop Banner 3m Flag with Pole	1		1,300.00
INV INV-0080	11/09/2025	Go With The Flow: Tear Drop Banner 3m Flag with Pole, Go With The Flow: Tear Drop Banner Cross Base, Go With The Flow: Tear Drop Banner Grass Spike, Artwork and Production	1	1,300.00	
<b>Repc Pty Ltd</b>					
EFT18529	19/09/2025	Hydraulic Car Hoist- Oil Reservoir to Suit P3397 - Inclusive of Freight to Carnarvon	1		410.00
INV	05/09/2025	Hydraulic Car Hoist- Oil Reservoir to Suit P3397 - Inclusive of Freight to Carnarvon	1	317.60	
INV	10/09/2025	1 X 5L Light Weight Compressor Oil	1	92.40	
<b>The Printsmith Co</b>					
EFT18530	19/09/2025	20 x 100x50mm Isolator Stickers	1		82.50
INV 1323	11/09/2025	20 x 100x50mm Isolator Stickers	1	82.50	
<b>T-Quip</b>					
EFT18531	19/09/2025	P129 - Kubota Tractor - Filters on Oils	1		437.56
INV 142079	10/09/2025	1 x Engine Oil Filter, 1 x Hydraulic Filter, 1 x Filter HST HYT Oil, 1 x Outer Air Filter	1	299.80	
INV 142251	16/09/2025	1 x Engine Oil Filter, 1 x Hydraulic Filter, 1 x Filter HST HYT Oil, 1 x Outer Air Filter	1	137.76	
<b>Tropics Hardware</b>					
EFT18532	19/09/2025	Respirator Half Mask GP P3 Kit L Maxiguard	1		624.75
INV 101000834	09/09/2025	R7500GK-L Respirator Half Mask GP P3 Kit L Maxiguard, 30124280 Respirator Disp P2 Valve Carb 10Pk	1	624.75	

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 12

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Tuffa Products Pty Ltd</b>					
EFT18533	19/09/2025	Prestart Books	1		2,266.55
INV INV31131	28/08/2025	DB17 Roller Prestart Book, DB15 Loader Prestart Book, DB02 Heavy Vehicle Prestart Book, DB44 Road Train Tipper Prestart Book, DB05 Generator/Welder Prestart Book, DB78 Light Fire Attack Vehicle Prestart Book, DB56 Tractor Prestart Book, DB62 Fuel Refuelling Logbook, Freight	1	2,266.55	
<b>Valentine's Painting Service</b>					
EFT18534	19/09/2025	Laundry - GJP and Tourist Park - Pressure wash and Paint Exterior	1		2,035.00
INV 14511	12/09/2025	- Pressure clean and prepare for painting., - Painting to all exterior walls, door frames, and window frames. All to be the same colour. , - No allowance for the roof.	1	2,035.00	
<b>Verdex Equipment Pty Ltd</b>					
EFT18535	19/09/2025	V4000 Forklift Safety Cage / Work Platform and Accessories	1		3,971.00
INV 265328	01/09/2025	V4000 Forklift Safety Cage / Work Platform, V2420 4.5 Tonne Telescopic Short Jib, V2438 Bag Hook Jib - 3T, Freight	1	3,971.00	
<b>Commonwealth Mastercard</b>					
EFT18536	22/09/2025	BRAYCO COMMERCIAL PTY LTD - Corsica Cannes Alum/Polywood Outdoor Bar Table 230 x 90 cm - Black Frame & Timber-Look Slats & Stools	1		8,684.89
INV 152473	15/09/2025	Ocean Centre Hotel - 14/09/2024 Clive Ryder MC training	1	262.89	
INV 18092025	18/09/2025	Desert to Coast Training & Assessment - HSR - 5 Day Course Geraldton 27th Oct - 31st Oct 2025 - Sharmin Knol	1	1,500.00	
INV 29336	19/09/2025	BRAYCO COMMERCIAL PTY LTD - CORSBAR230X90BKW - Corsica Cannes Alum/Polywood Outdoor Bar Table 230 x 90 cm, - Black Frame & Timber-Look Slats, , BRAYCO COMMERCIAL PTY LTD - AT350330-B Replica Tolix Bar Stool 76cm - Black, BRAYCO COMMERCIAL PTY LTD - FREIGHT	1	6,922.00	
<b>John Leslie Mcclary</b>					
EFT18537	22/09/2025	BUPA - Reimbursement for Health Insurance Premium September 2025	1		547.48
INV	10/09/2025	BUPA - Reimbursement for Health Insurance Premium September 2025	1	547.48	
<b>Coastmac Pty Ltd</b>					
EFT18538	22/09/2025	PLANT 16 - 2 x FT127 Trailer - Flat Top 12x7 Trailer (Replacement Trailers)	1		29,330.00
INV 17211	11/09/2025	FT147 Trailer - Flat Top 14x7 Trailer	1	10,220.00	
INV 16691	11/09/2025	FT127 Trailer - Flat Top 12x7 Trailer, FT127 Trailer - Flat Top 12x7 Trailer	1	19,110.00	
<b>Coerco</b>					
EFT18539	22/09/2025	PLANT 17 - 1 x 2000L Tandem Axle Fire Fighter Trailer Unit - Deposit Only	1		7,478.13
INV 127409/01	19/09/2025	1 x 2000L Tandem Axle Fire Fighter Trailer Unit	1	7,478.13	
<b>Greenfield Technical Services</b>					
EFT18540	26/09/2025	C3396 - Indigenous Access Rd/SIP Funded Landor Realignment Inclusive Remote Access Road Clearing Portion Project Management/Engineering - Landor Realignment - 01.08.2025 to 31.08.2025	1		37,436.00
INV INV-4780	12/09/2025	C3396 - Indigenous Access Rd/SIP Funded Landor Realignment Inclusive Remote Access Road Clearing Portion, Project Management/Engineering - Landor Realignment - 01.08.2025 to 31.08.2025	1	12,951.37	

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 13

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Greenfield Technical Services</b>					
INV INV-4779	15/09/2025	C3396 - Indigenous Access Rd/SIP Funded Landor Realignment Inclusive Remote Access Road Clearing Portion, Project Management/Engineering - Landor Realignment - 01.08.2025 to 15.09.2025,	1	12,604.63	
INV INV-4785	15/09/2025	C3396 - Indigenous Access Rd/SIP Funded Landor Realignment Inclusive Remote Access Road Clearing Portion, Project Management/Engineering - Landor Realignment - 01.08.2025 to 01.08.2025	1	11,880.00	
<b>Greenfield Technical Services</b>					
EFT18541	26/09/2025	AGRN-1175 - Road Damage Inspection and Funding Submission 01.07.2025 to 31.08.2025	1		1,050.50
INV INV-4772	12/09/2025	AGRN-1175 - Road Damage Inspection and Funding Submission 01.07.2025 to 31.08.2025	1	704.00	
INV INV-4770	12/09/2025	AGRN-1062 - Construction Management 01.08.2025 to 30.08.2025	1	346.50	
<b>Water Corporation</b>					
EFT18542	26/09/2025	Water Consumption 10.07.2025 to 05.2025 - Service Charges 01.09.2025 to 31.10.2025 57 Days	1		3,204.09
INV	08/09/2025	Water Consumption & Service Charges - CRC - 25%, Water Consumption & Service Charges - Administration 25%, Water Consumption & Service Charges - Depot 50%, Water Consumption & Service Charges - Depot, Water Consumption & Service Charges - Lot 6 Scott Street - Vacant land, Water Consumption & Service Charges - Lot 17/18, 31 Gregory Street, Water Consumption & Service Charges - Lot 19, 27 Gregory Street, Water Consumption & Service Charges - Lot 21, 23 Gregory Street, Water Consumption & Service Charges - Lot 23, 19 Gregory Street, Water Consumption & Service Charges - Lot 45, 15 Gregory Street, Water Consumption & Service Charges - Lot 40, 3 Gregory Street, Water Consumption & Service Charges - Lot 39, 3 Gregory Street, Water Consumption & Service Charges - Lot 49, 20 Hatch Street, Water Consumption & Service Charges - Lot 52, 26 Hatch Street, Water Consumption & Service Charges - Lot 50, 22 Hatch Street, Water Consumption & Service Charges - Lot 51, 24 Hatch Street, Water Consumption & Service Charges - Lot 45B, 15 Gregory Street, Water Consumption & Service Charges - Town Oval, Water Consumption & Service Charges - Town Oval - RES 382030 Gregory Street, Service Charges - Lot 48, 18 Hatch Street, Service Charges - Lot 48, 18 Hatch Street, Water Consumption - Lot 48, 18 Hatch Street	1	3,204.09	
<b>Pivotal Satellite Pty Ltd</b>					
EFT18543	26/09/2025	Satellite Phone Charges - Usage 15.08.2025 to 14.09.2025 Service 15.09.2025 to 14.10.2025	1		303.50
INV 3833291	15/05/2024	Phone Costs:Satellite & Works Manager	1	-16.50	
INV 40049548	15/09/2025	Satellite Phone Charges - Usage 15.08.2025 to 14.09.2025 Service 15.09.2025 to 14.10.2025	1	320.00	
<b>Telstra Limited</b>					
EFT18544	26/09/2025	Telstra Fixed Line Accounts - Usage Charges - 01.08.2025 to 1.09.2025 Service Charges 02.09.2025 to 01.10.2025	1		284.72
INV K 073 707	09/09/2025	Shire Phone Land Lines - Administration, Shire Phone Land Lines - CRC, Shire Phone Land Lines - Pavilion, Junction Tourist Park Solar Sim, Junction Tourist Park - Phone Account 99 43 0988	1	284.72	
<b>Totally Workwear Geraldton</b>					
EFT18545	26/09/2025	Dameon Whitby - Boots	1		159.24
INV	09/09/2025	DAMEON WHITBY BOOT ORDER - 312101BK110 SB HOBART ELASTIC SIDE SAFETY BLACK 11,	1	159.24	

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 14

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
<b>ABBL Contracting &amp; Maintenance</b>				
EFT18546	26/09/2025	45E - Carnarvon Mullewa Road - Supply 25T of 7mm clean aggregate	1	2,131.80
INV INV-1503	19/09/2025	Supply 25T of 7mm clean aggregate	1	2,131.80
<b>Airport Lighting Specialists Pty Ltd</b>				
EFT18547	26/09/2025	Airstrip Runway Lights	1	3,185.60
INV IN27855	15/09/2025	PALG6.35CLEAR G6.35, L/I RUNWAY LIGHT - CLEAR, PALYELLOWLENS V7/1236, YELLOW LENS, PALREDGREENLENS V7/1223, RED/GREEN LENS, PALCLEARLENS V7/917, CLEAR LENS, PALBODYKIT BODY & GROMMET PACK, PALLOCKRING V7/1225, LENS RETAINING RING - YELLOW, PALGASKET V7/1239 GASKET 2.0MM THICKNESS, PALG6.35LHASSY L'HOLDER AND PLATE ASSEM'D - SUIT PALG6.35, FREIGHT, ROAD FREIGHT TO GASCOYNE JUNCTION, WA 6705	1	3,185.60
<b>AIT Specialists Pty Ltd</b>				
EFT18548	26/09/2025	Monthly Fee for Determination of Fuel Tax Credits 2025/26 - August 2025	1	938.44
INV	17/09/2025	Monthly Fee for Determination of Fuel Tax Credits 2025/26 - August 2025	1	938.44
<b>Auswest Building Certifiers</b>				
EFT18549	26/09/2025	Permit 12-2024 Lot 4, 4 Scott Street, Office extension - Certificate of construction compliance	1	400.00
INV INV-0647	18/09/2025	Permit 12-2024 Lot 4, 4 Scott Street, Office extension - , Certificate of construction compliance	1	400.00
<b>Blackwoods Atkins</b>				
EFT18550	26/09/2025	Workshop Equipment - Bow Shackles	1	1,622.12
INV	12/09/2025	05291053 NOZZLE BRASS FIRE HOSE 19MM	1	22.48
INV	15/09/2025	01160305 SHACKLE BOW GR S SCREW PIN 16MM 3.2T WLL	1	159.06
INV	15/09/2025	03475232 SLING ROUND SYNTHETIC 1TX1.5M VIOLET, 03483443 SLING ROUND SYNTHETIC 1TX2.0M VIOLET, 03475487 SLING ROUND SYNTHETIC 3TX2M YEL, 03475504 SLING ROUND SYNTHETIC 3TX3M YEL, 01160703 SHACKLE BOW GR S SCREW PIN 29MM 9.5T WLL	1	551.32
INV	15/09/2025	00703290 BUCKET PLASTIC BIG RECTANGULAR 18L	1	22.70
INV	15/09/2025	00228953 SHACKLE BOW GR S SCREW PIN 38MM 17T WLL, 01209370 SHACKLE BOW GR S SCREW PIN 51MM 35T WLL	1	669.35
INV	18/09/2025	03805508 SHACKLE D GR PIN SAFE 2T	1	47.52
INV	18/09/2025	00322745 SHACKLE BOW GR S SCREW PIN 35MM 13T WLL	1	149.69
<b>Carnarvon Motor Group</b>				
EFT18551	26/09/2025	P137 - TOYOTA HILUX - Right Hand Mirror	1	96.55
INV	18/09/2025	1 x right hand mirror for GU373 Vin: MROKA300101177374	1	96.55
<b>Carnarvon Growers Association Inc</b>				
EFT18552	26/09/2025	Equipment Maintenance	1	60.81
INV	17/09/2025	SIL410-51, SPOTPAK SMOOTHFLO GUN& LANCE, (SP50,SP100,SP200-S7)	1	60.81

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 15

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Carnarvon Electrics</b>					
EFT18553	26/09/2025	Flat twin & earth 2C+E 2.5mm cable 100m & Flat olex-blu 3C+E 1.5mm blue sheath 100m	1		634.70
INV 14630	12/09/2025	Flat twin & earth 2C+E 2.5mm cable 100m, FLat olex-blu 3C+E 1.5mm blue sheath 100m	1	634.70	
<b>Everywhere Travel</b>					
EFT18554	26/09/2025	Flight for Mark Willis departing Carnarvon 4th October.	1		888.10
INV	17/09/2025	Flight for Mark Willis departing Carnarvon 4th October.	1	613.36	
INV	18/09/2025	Ocean Centre Hotel Check In: 15th Sept Check Out: 17th Sept 2025., MC Training Clive Ryder - Desert To Coast Training and Assessing., Accommodation and meals.	1	274.74	
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT18555	26/09/2025	Supply bulk fuel to Depot Self Bunded Tank - 7352 litres of diesel @ 1.70	1		26,335.64
INV 02851319	06/08/2025	Supply bulk fuel to Depot Self Bunded Tank - 7352 litres of diesel @ 1.70	1	13,745.30	
INV 02854331	14/08/2025	Supply Unleaded Fuel - 1010 Litres @ 1.59ex	1	1,763.36	
INV 02854329	14/08/2025	Supply bulk fuel to P53 Camp Trailer with 4000 litre diesel tank - 2700.00 litres of diesel @ 1.64ex, Supply bulk fuel to P79 Camp Trailer with 4000 litre diesel tank - 1650 litres of diesel @ 1.64ex	1	7,853.06	
INV 02851318	05/09/2025	Supply bulk fuel to P54 Camp Trailer with 4000 litre diesel tank - 1600 litres of diesel @ 1.69ex	1	2,973.92	
<b>Hare and Forbes Pty Ltd</b>					
EFT18556	26/09/2025	P130 - CAT 150M Grader - 2 x Lifting Ute Crane 900kg TCS-907	1		880.00
INV 3206748	19/09/2025	2 x Lifting Ute Crane 900kg TCS-907	1	880.00	
<b>Autopro Carnarvon</b>					
EFT18557	26/09/2025	P132 - Ford Ranger Super Cab - Light Globes and Brake Cleaner	1		186.40
INV 2110360	17/09/2025	48328BL H7 12V 55W PX26D(1) NARVA HALO, 48005BL HB3 12V 60W P20D(9005)(1) NARV, MSBC400 CLEANER-BRAKE 400G	1	186.40	
<b>Jarrahbar Contracting</b>					
EFT18558	26/09/2025	Freight from Perth to Gascoyne Junction - Six Pallets of Motor Grader Cutting Edges	1		1,848.00
INV INV-0869	16/09/2025	Freight from Perth to Gascoyne Junction - Six Pallets of Motor Grader Cutting Edges	1	1,848.00	
<b>Mustang Three Pty Ltd t/a key2creative</b>					
EFT18559	26/09/2025	Indoor and outdoor mats with SUG Logo for Admin Building	1		2,775.30
INV 53544	11/09/2025	Indoor and outdoor mats with SUG Logo for Admin Building	1	2,775.30	
<b>Napa Auto Parts</b>					
EFT18560	26/09/2025	2 x Disc Front Brake	1		1,985.61
INV	09/09/2025	1 x DB2699 4WD Pad Set - Disc Brake,	1	112.20	
INV	09/09/2025	1 x DB2689 4WD Pad Set - Disc Brake,	1	112.20	
INV	11/09/2025	1 x Z767 Filter Oil Spin On, 1 x Z1043 HD Fuel WWater Separator, 1 x R2691P Filter - Fuel, 1 x A1377 Filter Elelement - Air, , , 1 x RSK187C Filter - Service Kit - 4WD, , 1 x RSK188C Filter Service Kit - 4WD	1	644.61	

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 16

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Napa Auto Parts</b>					
INV	11/09/2025	1 x A1377 Filter Elelement - Air, , 1 x EPLUS10W40020 P-Enviro+ Diesel FS 10W40 20L, , 1 x VANFULL5W30020 P-Vantage-Fs 5W30 20L, , 1 x VANFULL5W30020 P-Vantage-Fs 5W30 20L, , 1 x VANFULL5W30020 P-Vantage-Fs 5W30 20L,	1	504.78	
INV	12/09/2025	2 x Disc Front Brake	1	611.82	
<b>Officeworks</b>					
EFT18561	26/09/2025	Office Stationary and Amenities	1		150.51
INV 623858193	12/09/2025	Post-it Super Sticky Notes 76 x 76mm Canary Yellow 12 Pack, 3MXP62016, Mortein Fast Instant Kill Odourless Spray 350g, GH5817164, Glen 20 Disinfectant Spray 300g, GH79157, Delivery	1	150.51	
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT18562	26/09/2025	I.T Support for Administration Office and CRC - 19.08.2025 to 25.08.2025	1		297.50
INV 29826	28/08/2025	Monthly fee for Monitoring, Management and Resolution of Disaster Recovery Options - August, I.T Support for Administration Office and CRC - 19.08.2025 to 25.08.2025	1	297.50	
<b>The Trustee For Perarda Family &amp; Co T/A Pridham Mechanical</b>					
EFT18563	26/09/2025	P41 - FUSO Truck - Change out window regulator on drivers' side - Replace switch for windows Travel from Geraldton & Return	1		3,498.00
INV INV-2512	18/09/2025	P41 - FUSO Truck , - Change out window regulator on drivers' side, - Replace switch for windows, , P41 - FUSO Truck - Travel - Geraldton & Return, P128 - ISUZU Service Truck - Travel - Geraldton & Return, P133 - Ford Ranger 2022 Double Cab Chassis - Travel - Geraldton & Return, Depot Repairs and Maintenance - Travel - Geraldton & Return, P132 - Ford Ranger Super Cab - Travel - Geraldton & Return	1	1,270.50	
INV INV-2513	18/09/2025	P128 - ISUZU Service Truck - 41,596km Service, Change engine oil & filter, Change fuel filter, Change cabin filter, Inspect belts, Check all fluids, Check trans oil, Check gearbox oil, Check diff oils, Check drive train, Check suspension, Full grease up, Check all levels, Check front wheel bearings for play., Inspect and spray batteries., Inspect lights, Inspect brakes, Check Tyre Pressure, Degrease and wash engine,	1	594.00	
INV INV-2514	18/09/2025	P133 - Ford Ranger 2022 Double Cab Chassis - Service, Change engine oil & filter, Change fuel filter, Change cabin filter, Inspect belts, Check all fluids, Check trans oil, Check gearbox oil, Check diff oils, Check drive train, Check suspension, Full grease up, Check all levels, Check front wheel bearings for play., Inspect and spray batteries., Inspect lights, Inspect brakes, Check Tyre Pressure, Degrease and wash engine, Replace brakes,	1	891.00	
INV INV-2515	18/09/2025	Depot Repairs and Maintenance - Replace Hoist Tank, Drill and Tap Fittings	1	148.50	
INV INV-2516	18/09/2025	P132 - Ford Ranger Super Cab - 48538km Service, Change engine oil & filter, Change fuel filter, Inspect belts, Check all fluids, Check trans oil, Check gearbox oil, Check diff oils, Check drive train, Check suspension, Full grease up, Check all levels, Check front wheel bearings for play., Inspect and spray batteries., Inspect lights, Inspect brakes, Check Tyre Pressure, Degrease and wash engine,	1	594.00	
<b>Redfish Technologies</b>					
EFT18564	26/09/2025	New Microphone and installation in Council Chambers for main computer	1		1,270.50
INV 67002	11/09/2025	New Microphone and installation in Council Chambers for main computer	1	1,270.50	

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 17

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Repeco Pty Ltd</b>					
EFT18565	26/09/2025	Ear Plugs and Ear Muffs	1		370.80
INV	19/09/2025	ear plugs x200, CL5 ear muffs, Freight	1	370.80	
<b>Shire Of Carnarvon</b>					
EFT18566	26/09/2025	Contribution to the Community Emergency Services Manager (CESM), Michael Antony For The Period 01.07.2025 to 30.09.2025	1		4,023.02
INV 49342	16/09/2025	Contribution to the Community Emergency Services Manager (CESM), Michael Antony - Contribution for Termination payment	1	4,023.02	
<b>Tropics Hardware</b>					
EFT18567	26/09/2025	Storage Cabinets and Key Cuts	1		1,701.25
INV 101000845	15/09/2025	Bio Pak Express Tropical Sachets Pk15, Bio Pak Express Tropical Sachets Pk15, Bio Pak Express Tropical Sachets Pk15, Bio Pak Express Tropical Sachets Pk15	1	708.00	
INV 101000849	16/09/2025	Storage Cabinet, Cut keys to suit cabinets (4 each cabinet)	1	946.00	
INV 101000851	17/09/2025	Padlock set for yellow lockbox, Cut keys	1	47.25	
<b>Westrac Pty Ltd</b>					
EFT18568	26/09/2025	P36 - Prime Mover CAT CT630B -Inspect fuel priming pump. Unit functions as should but goes rock hard. Potential one way valve at the back of the head being sticky. When run out of fuel, unit takes an eternity to fire up. Parts to be ordered.	1		6,306.03
INV SI	11/09/2025	Task completed: Inspect fuel priming pump. Unit functions as should but goes rock hard. Potential one way valve at the back of the head being sticky. When run out of fuel, unit takes an eternity to fire up. Parts to be ordered., , Labour, Parts, Freight Recovery, Environmentals, Mobilisation	1	6,306.03	
<b>Leanne Alys McKeough</b>					
EFT18569	26/09/2025	Monthly Council Fees & Allowances September 2025 - Leanne Alys McKeough	1		2,203.01
INV COUNCIL	26/09/2025	Meeting Fee for A McKeough, I.T Allowance, WALGA Conference - Travel to Carnarvon, Flights from Carnarvon / Perth Return, Taxi Fares	1	2,203.01	
<b>Blanche Maree Walker</b>					
EFT18570	26/09/2025	Monthly Council Fees & Allowances September 2025 - Blanche Maree Walker	1		1,179.17
INV COUNCIL	26/09/2025	Monthly meeting fee for B Walker, I.T Allowance	1	1,179.17	
<b>Jim Caunt</b>					
EFT18571	26/09/2025	Monthly Council Fees & Allowances September 2025 - Jim Caunt	1		4,566.02
INV COUNCIL	26/09/2025	Meeting Fee for J Caunt, Travel Allowance for J Caunt, Monthly IT Allowance, Monthly President Allowance, NWDFFA Meeting - Perth - Accommodation and Meals	1	4,566.02	
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT18572	26/09/2025	12 x \$500 Fuel Vouchers	1		6,000.00
INV 02881971	25/09/2025	12 x \$500 Fuel Vouchers	1	6,000.00	
<b>Hamish McTaggart</b>					
EFT18573	26/09/2025	Monthly Council Fees & Allowances September 2025 - Hamish McTaggart	1		1,667.99
INV COUNCIL	26/09/2025	Meeting Fee for H McTaggart, Travel Allowance, Deputy President Allowance, I.T Allowance	1	1,667.99	

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 18

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
<b>Ray Hoseason-Smith</b>				
EFT18574	26/09/2025	Monthly Council Fees & Allowances September 2025 - Ray Hoseason-Smith	1	1,404.84
INV COUNCIL	26/09/2025	Meeting Fee for R Hoseason-Smith, Travel Allowance, I.T Allowance	1	1,404.84
<b>The Ryan Pastoral Trust</b>				
EFT18575	26/09/2025	Grader Hire - Maintenance Grade Ullawarra Rd	1	16,477.37
INV 0000498	05/09/2025	Grader Hire - Maintenance Grade Minnie Creek Rd, Grader Hire - Maintenance Grade Ullawarra Rd	1	16,477.37
<b>Sage Tourism Solutions</b>				
EFT18576	26/09/2025	Consultancy for Shire contribution to Gascoyne Murchison Outback Pathways Tourism Cooperative 25/26	1	7,383.75
INV 1012	19/09/2025	Consultancy for Shire contribution to Gascoyne Murchison Outback Pathways Tourism Cooperative 25/26	1	7,383.75
<b>Team Global Express</b>				
EFT18577	26/09/2025	Freight from Perth to Carnarvon 12 to 18.09.2025 - Blackwoods	1	150.81
INV	21/09/2025	Freight from Perth to Carnarvon 12 to 18.09.2025 - Blackwoods	1	150.81
<b>William Baston</b>				
EFT18578	26/09/2025	Monthly Council Fees & Allowances September 2025 - William Baston	1	1,964.93
INV COUNCIL	26/09/2025	Meeting Fee for Will Baston, I.T Allowance, , WALGA Conference - Travel to Carnarvon, Flights from Carnarvon / Perth Return, Taxi Fares	1	1,964.93
<b>Peter Windie</b>				
EFT18579	26/09/2025	Monthly Council Fees & Allowances September 2025 - Peter Windie	1	1,179.17
INV COUNCIL	26/09/2025	Meeting Fee for P Windie, I.T Allowance	1	1,179.17
<b>The Trustee For Aware Super</b>				
EFT18580	26/09/2025	Councillor Superannuation - September 2025	1	644.80
INV	26/09/2025	Alys McKeough Superannuation, Blanche Walker Superannuation, Jim Caunt Superannuation, Peter Windie Superannuation, Will Baston Superannuation	1	644.80
<b>The Trustee For Aware Super</b>				
DD11946.1	10/09/2025	Payroll deductions	1	4,070.38
INV SUPER	10/09/2025	Super. for Thomas George Fletcher 65322422 10/09/2025, Super. for Jarrod Lachlan Walker 65337760 10/09/2025, Super. for Jarrod Lachlan Walker 65337760 10/09/2025, Super. for John Leslie McCleary 65329048 10/09/2025, Super. for John Leslie McCleary 65329048 10/09/2025, Super. for Dameon Dwayne Whitby 65322126 10/09/2025, Super. for Dameon Dwayne Whitby 65322126 10/09/2025	1	3,240.87
INV	10/09/2025	Payroll Deduction for Thomas George Fletcher 10/09/2025	1	300.00
INV	10/09/2025	Payroll Deduction for Jarrod Lachlan Walker 10/09/2025	1	195.36
INV	10/09/2025	Payroll Deduction for John Leslie McCleary 10/09/2025	1	64.65
INV	10/09/2025	Payroll Deduction for Dameon Dwayne Whitby 10/09/2025	1	269.50
<b>Colonial First State</b>				
DD11946.2	10/09/2025	Payroll deductions	1	745.36

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 19

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Colonial First State</b>					
INV SUPER	10/09/2025	Super. for Jeffrey Alan Pyman 011038084972 10/09/2025, Super. for Jeffrey Alan Pyman 011038084972 10/09/2025	1	575.96	
INV	10/09/2025	Payroll Deduction for Jeffrey Alan Pyman 10/09/2025	1	169.40	
<b>Australian Super</b>					
DD11946.3	10/09/2025	Payroll deductions	1		692.05
INV SUPER	10/09/2025	Super. for Ta-Leah Podmore 1075054315 10/09/2025	1	249.57	
INV	10/09/2025	Payroll Deduction for Alison Watson 10/09/2025	1	144.40	
INV	10/09/2025	Payroll Deduction for Andrea, Denise Pears 10/09/2025	1	298.08	
<b>First Super Pty Ltd</b>					
DD11946.4	10/09/2025	Payroll deductions	1		719.23
INV SUPER	10/09/2025	Super. for Sharmin Knol 4117426 10/09/2025, Super. for Sharmin Knol 4117426 10/09/2025	1	555.77	
INV	10/09/2025	Payroll Deduction for Sharmin Knol 10/09/2025	1	163.46	
<b>Australian Retirement Trusts</b>					
DD11946.5	10/09/2025	Superannuation contributions	1		863.41
INV	10/09/2025	Payroll Deduction for Cherie Jessica Walker 10/09/2025	1	196.23	
INV SUPER	10/09/2025	Super. for Cherie Jessica Walker 902432443 10/09/2025, Super. for Cherie Jessica Walker 902432443 10/09/2025	1	667.18	
<b>MLC Masterkey Super</b>					
DD11946.6	10/09/2025	Superannuation contributions	1		979.39
INV	10/09/2025	Payroll Deduction for Sean Wallace Walker 10/09/2025	1	222.59	
INV SUPER	10/09/2025	Super. for Sean Wallace Walker 4901151 10/09/2025, Super. for Sean Wallace Walker 4901151 10/09/2025	1	756.80	
<b>Retail Employees Superannuation Trust</b>					
DD11946.7	10/09/2025	Superannuation contributions	1		563.57
INV	10/09/2025	Payroll Deduction for Ainsley Mia Hardie 10/09/2025, Payroll Deduction for Brooke Podmore 10/09/2025	1	280.26	
INV SUPER	10/09/2025	Super. for Brooke Podmore 125432453 10/09/2025, Super. for Brooke Podmore 125432453 10/09/2025	1	283.31	
<b>CBUS</b>					
DD11946.8	10/09/2025	Superannuation contributions	1		988.46
INV	10/09/2025	Payroll Deduction for Cynthia Ann Wright 10/09/2025	1	400.00	
INV SUPER	10/09/2025	Super. for Cynthia Ann Wright 6406493 10/09/2025, Super. for Cynthia Ann Wright 6406493 10/09/2025	1	588.46	
<b>IOOF INVESTMENT MANAGEMENT</b>					
DD11946.9	10/09/2025	Payroll deductions	1		220.00
INV	10/09/2025	Payroll Deduction for Jamie Podmore 10/09/2025	1	220.00	
<b>The Trustee For Aware Super</b>					
DD11976.1	24/09/2025	Payroll deductions	1		4,116.25

Date: 10/10/2025  
Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
PAGE: 20

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>The Trustee For Aware Super</b>					
INV SUPER	24/09/2025	Super. for Thomas George Fletcher 65322422 24/09/2025, Super. for Jarrod Lachlan Walker 65337760 24/09/2025, Super. for Jarrod Lachlan Walker 65337760 24/09/2025, Super. for John Leslie McCleary 65329048 24/09/2025, Super. for John Leslie McCleary 65329048 24/09/2025, Super. for Dameon Dwayne Whitby 65322126 24/09/2025, Super. for Dameon Dwayne Whitby 65322126 24/09/2025	1	3,279.10	
INV	24/09/2025	Payroll Deduction for Thomas George Fletcher 24/09/2025	1	300.00	
INV	24/09/2025	Payroll Deduction for Jarrod Lachlan Walker 24/09/2025	1	203.00	
INV	24/09/2025	Payroll Deduction for John Leslie McCleary 24/09/2025	1	64.65	
INV	24/09/2025	Payroll Deduction for Dameon Dwayne Whitby 24/09/2025	1	269.50	
<b>Colonial First State</b>					
DD11976.2	24/09/2025	Payroll deductions	1		1,064.80
INV SUPER	24/09/2025	Super. for Jeffrey Alan Pyman 011038084972 24/09/2025, Super. for Jeffrey Alan Pyman 011038084972 24/09/2025	1	822.80	
INV	24/09/2025	Payroll Deduction for Jeffrey Alan Pyman 24/09/2025	1	242.00	
<b>Australian Super</b>					
DD11976.3	24/09/2025	Payroll deductions	1		702.67
INV SUPER	24/09/2025	Super. for Ta-Leah Podmore 1075054315 24/09/2025	1	260.19	
INV	24/09/2025	Payroll Deduction for Alison Watson 24/09/2025	1	144.40	
INV	24/09/2025	Payroll Deduction for Andrea, Denise Pears 24/09/2025	1	298.08	
<b>First Super Pty Ltd</b>					
DD11976.4	24/09/2025	Payroll deductions	1		719.23
INV SUPER	24/09/2025	Super. for Sharmin Knol 4117426 24/09/2025, Super. for Sharmin Knol 4117426 24/09/2025	1	555.77	
INV	24/09/2025	Payroll Deduction for Sharmin Knol 24/09/2025	1	163.46	
<b>Australian Retirement Trusts</b>					
DD11976.5	24/09/2025	Superannuation contributions	1		878.51
INV	24/09/2025	Payroll Deduction for Cherie Jessica Walker 24/09/2025	1	199.66	
INV SUPER	24/09/2025	Super. for Cherie Jessica Walker 902432443 24/09/2025, Super. for Cherie Jessica Walker 902432443 24/09/2025	1	678.85	
<b>MLC Masterkey Super</b>					
DD11976.6	24/09/2025	Superannuation contributions	1		979.39
INV	24/09/2025	Payroll Deduction for Sean Wallace Walker 24/09/2025	1	222.59	
INV SUPER	24/09/2025	Super. for Sean Wallace Walker 4901151 24/09/2025, Super. for Sean Wallace Walker 4901151 24/09/2025	1	756.80	
<b>Retail Employees Superannuation Trust</b>					
DD11976.7	24/09/2025	Superannuation contributions	1		644.24
INV	24/09/2025	Payroll Deduction for Ainsley Mia Hardie 24/09/2025, Payroll Deduction for Brooke Podmore 24/09/2025	1	321.66	

Date: 10/10/2025  
 Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
 PAGE: 21

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Retail Employees Superannuation Trust</b>					
INV SUPER	24/09/2025	Super. for Brooke Podmore 125432453 24/09/2025, Super. for Brooke Podmore 125432453 24/09/2025	1	322.58	
<b>CBUS</b>					
DD11976.8	24/09/2025	Superannuation contributions	1		988.46
INV	24/09/2025	Payroll Deduction for Cynthia Ann Wright 24/09/2025	1	400.00	
INV SUPER	24/09/2025	Super. for Cynthia Ann Wright 6406493 24/09/2025, Super. for Cynthia Ann Wright 6406493 24/09/2025	1	588.46	
<b>IOOF INVESTMENT MANAGEMENT</b>					
DD11976.9	24/09/2025	Payroll deductions	1		220.00
INV	24/09/2025	Payroll Deduction for Jamie Podmore 24/09/2025	1	220.00	
<b>Equipsuper</b>					
DD11946.10	10/09/2025	Superannuation contributions	1		968.00
INV	10/09/2025	Payroll Deduction for Clive, David Ryder 10/09/2025	1	220.00	
INV SUPER	10/09/2025	Super. for Clive, David Ryder 912923 10/09/2025, Super. for Clive, David Ryder 912923 10/09/2025	1	748.00	
<b>Australian Super</b>					
DD11946.11	10/09/2025	Superannuation contributions	1		1,504.42
INV SUPER	10/09/2025	Super. for Alison Watson 702403355 10/09/2025, Super. for Alison Watson 702403355 10/09/2025, Super. for Andrea, Denise Pears 65519574 10/09/2025, Super. for Andrea, Denise Pears 65519574 10/09/2025	1	1,504.42	
<b>NGS Super</b>					
DD11946.12	10/09/2025	Superannuation contributions	1		669.57
INV SUPER	10/09/2025	Super. for Ainsley Mia Hardie 440111567 10/09/2025, Super. for Ainsley Mia Hardie 440111567 10/09/2025	1	669.57	
<b>IOOF</b>					
DD11946.13	10/09/2025	Superannuation contributions	1		748.00
INV SUPER	10/09/2025	Super. for Jamie Podmore 16574373 10/09/2025, Super. for Jamie Podmore 16574373 10/09/2025	1	748.00	
<b>Equipsuper</b>					
DD11976.10	24/09/2025	Superannuation contributions	1		968.00
INV	24/09/2025	Payroll Deduction for Clive, David Ryder 24/09/2025	1	220.00	
INV SUPER	24/09/2025	Super. for Clive, David Ryder 912923 24/09/2025, Super. for Clive, David Ryder 912923 24/09/2025	1	748.00	
<b>Australian Super</b>					
DD11976.11	24/09/2025	Superannuation contributions	1		1,504.42
INV SUPER	24/09/2025	Super. for Alison Watson 702403355 24/09/2025, Super. for Alison Watson 702403355 24/09/2025, Super. for Andrea, Denise Pears 65519574 24/09/2025, Super. for Andrea, Denise Pears 65519574 24/09/2025	1	1,504.42	
<b>NGS Super</b>					
DD11976.12	24/09/2025	Superannuation contributions	1		771.06
INV SUPER	24/09/2025	Super. for Ainsley Mia Hardie 440111567 24/09/2025, Super. for Ainsley Mia Hardie 440111567 24/09/2025	1	771.06	

Date: 10/10/2025  
 Time: 4:05:00PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager  
 PAGE: 22

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>IOOF</b>					
DD11976.13	24/09/2025	Superannuation contributions	1		748.00
INV SUPER	24/09/2025	Super. for Jamie Podmore 16574373 24/09/2025, Super. for Jamie Podmore 16574373 24/09/2025	1	748.00	

**TOTAL INVOICES BY PAYMENT TYPE**

Direct Debit / BPAY 28,036.87  
 EFT 653,826.74

**REPORT TOTALS**

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	<b>681,863.61</b>
<b>TOTAL</b>		<b>681,863.61</b>
<b>TOTAL CREDIT NOTES</b>		<b>0.00</b>
<b>TOTAL PAYMENTS LESS CREDIT NOTES</b>		<b>681,863.61</b>

SHIRE OF UPPER GASCOYNE



Shire Legal Expenses for the Period 01/07/2025 to 30/09/2025

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
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Expenditure to report for Legal Fees during the Period 01/7/2025 to 30/09/2025

0.00

**Total Running Balance for Legal Services provided from 1st July 2025 to 30th June 2026**

**0.00**

SHIRE OF UPPER GASCOYNE

Shire Rates Debt Collection Expenses for the Period 01/07/2025 to 30/09/2025

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
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NIL Expenditure to report for Rates Debt Collection during the Period 01/07/2024 to 30/09/2025

0.00

**Total Running Balance for Debt Collection Services provided from 1st July 2025 to 30 June 2026**

**0.00**

# **APPENDIX 2**

**(Monthly Financial Report for August and September 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](http://www.uppergascoyne.wa.gov.au)

# **SHIRE OF UPPER GASCOYNE**

## **MONTHLY FINANCIAL REPORT**

**For the Period Ending 31 August 2025**

**RSM Australia Pty Ltd**

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# **Compilation Report**

## **To the Council**

### **Shire of Upper Gascoyne**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

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

#### **The responsibility of the Shire**

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

#### **Our responsibility**

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

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

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

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



Signed at GERALDTON

Date 15<sup>th</sup> October 2025

RSM Australia Pty Ltd  
Chartered Accountants

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

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**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 August 2025**  
**[CONTENTS PAGE](#)**

**General**

**Note**

Compilation Report

Contents Page

Executive Summary

**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 31 August 2025  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on page 8 showing a surplus/(deficit) as at 31 August 2025 of \$6,070,436

**Significant Revenue and Expenditure**

	<b>Collected / Completed %</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Significant Projects</b>				
Indigenous Access Rd/Sip Funded Landor Realignmen	0%	9,300,000	-	43,668
State Initiative Program 25/26 - Carnarvon Mullewa	0%	4,770,000	954,000	18,141
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	0%	908,732	-	-
	0%	14,978,732	954,000	61,808
<b>Grants, Subsidies and Contributions</b>				
Grants, Subsidies and Contributions	29%	4,830,380	558,378	1,388,467
Capital Grants, Subsidies and Contributions	3%	17,035,401	6,102,689	546,628
	9%	21,865,781	6,661,067	1,935,096
<b>Rates Levied</b>				
	0%	2,333,917	2,329,223	-

*% - Compares current YTD actuals to the Annual Budget*

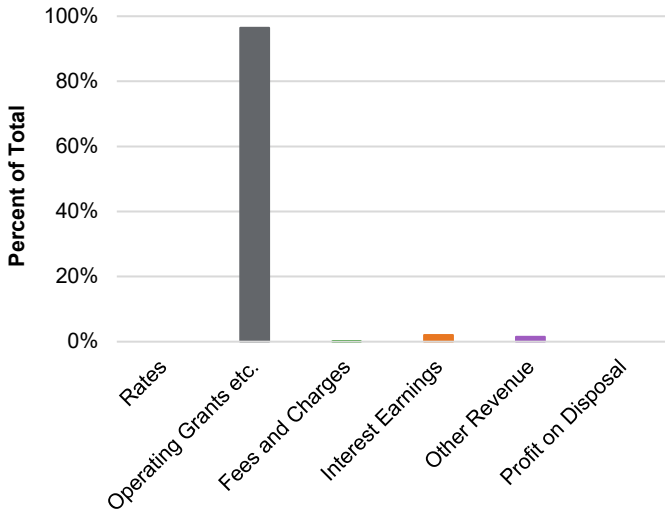
**Financial Position**

<b>Account</b>	<b>Difference to Prior Year %</b>	<b>Current Year 31 Aug 25 \$</b>	<b>Prior Year 31 Aug 24 \$</b>
Adjusted Net Current Assets	(94%)	6,070,436	6,443,549
Cash and Equivalent - Unrestricted	108%	7,590,789	7,012,017
Cash and Equivalent - Restricted	122%	2,249,033	1,845,566
Receivables - Rates	233%	361,013	155,136
Receivables - Other	50%	67,081	134,958
Payables	160%	(2,869,621)	(1,794,141)

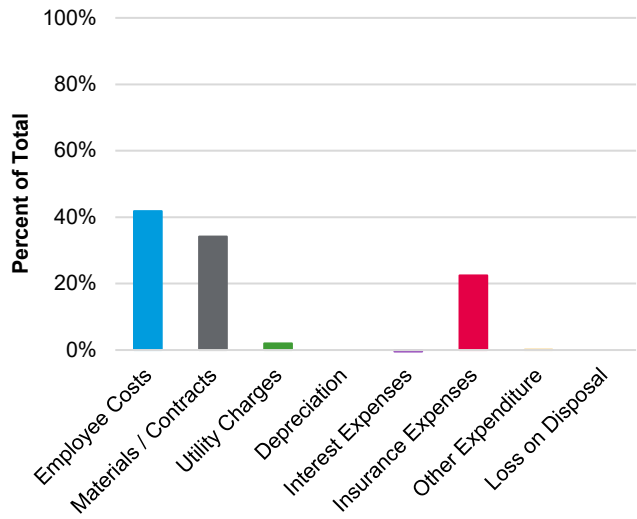
*% - Compares current YTD actuals to prior year actuals*

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 August 2025**  
**SUMMARY GRAPHS - OPERATING**

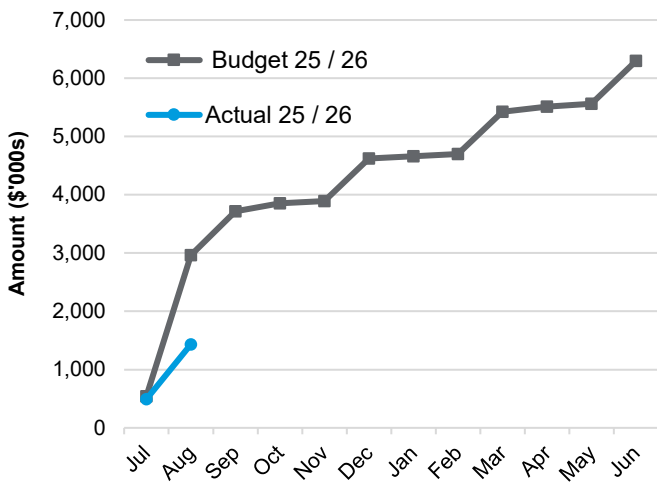
**Operating Income (exc. Flood Damage)**



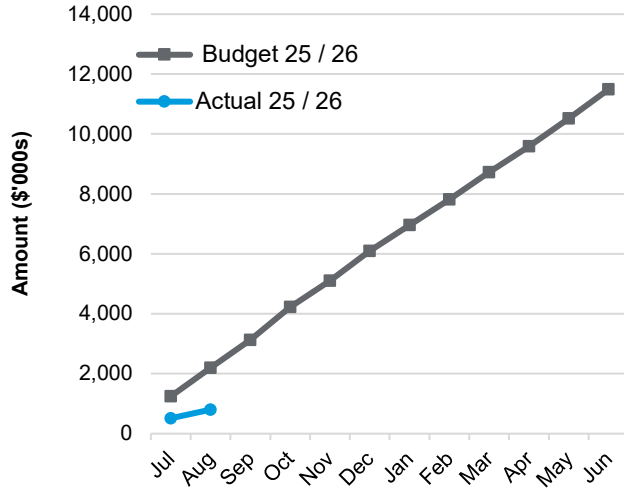
**Operating Expenditure (exc. Flood Damage)**



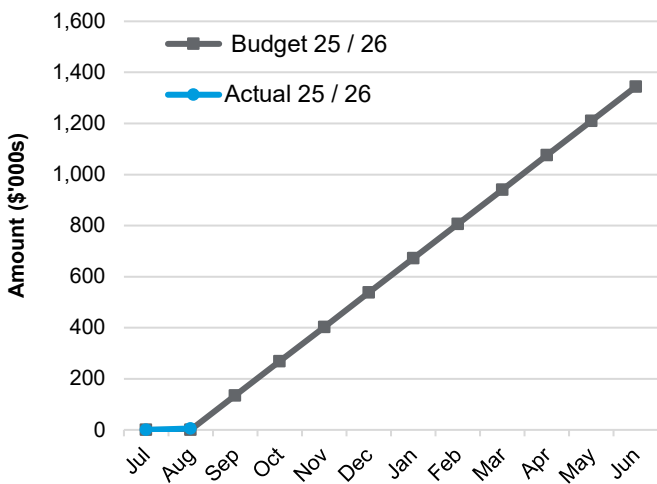
**Operating Revenues (exc. Flood Damage)**



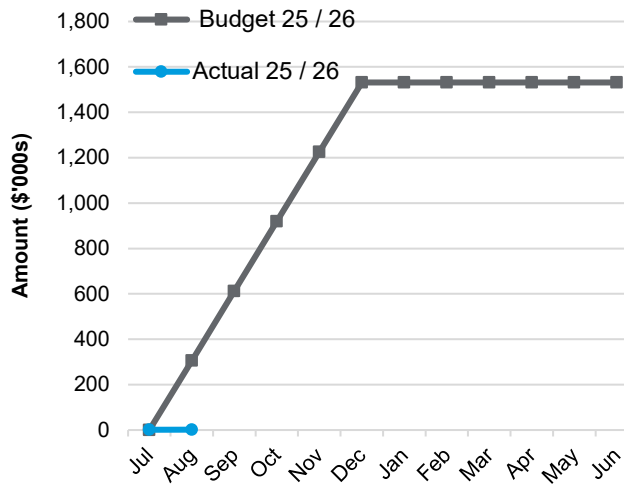
**Operating Expenses (exc. Flood Damage)**



**Flood Damage Revenue**

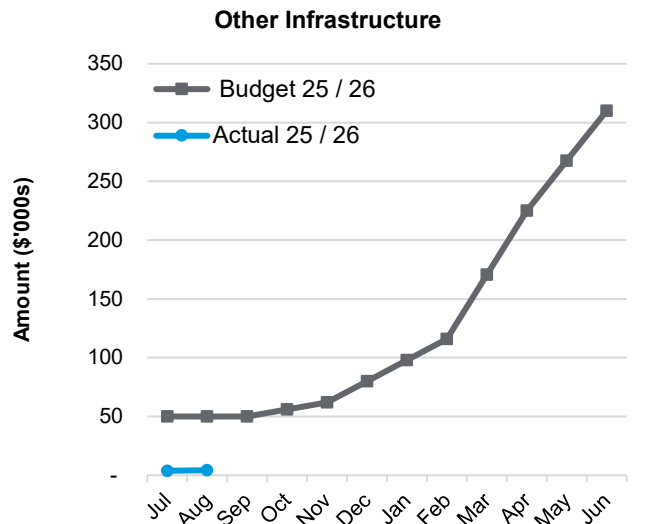
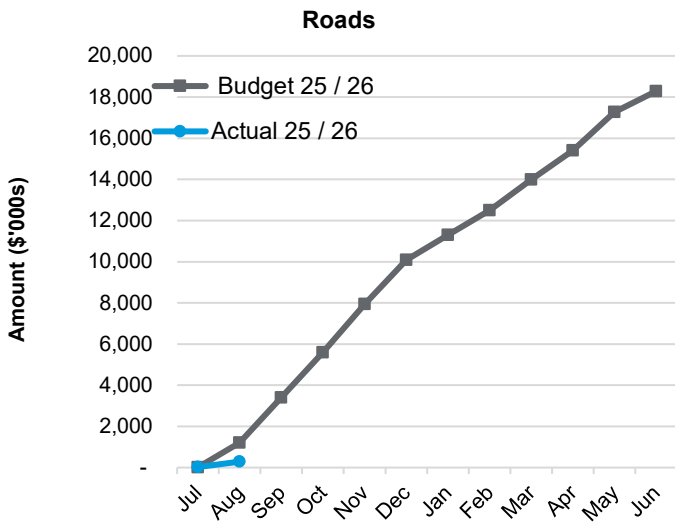
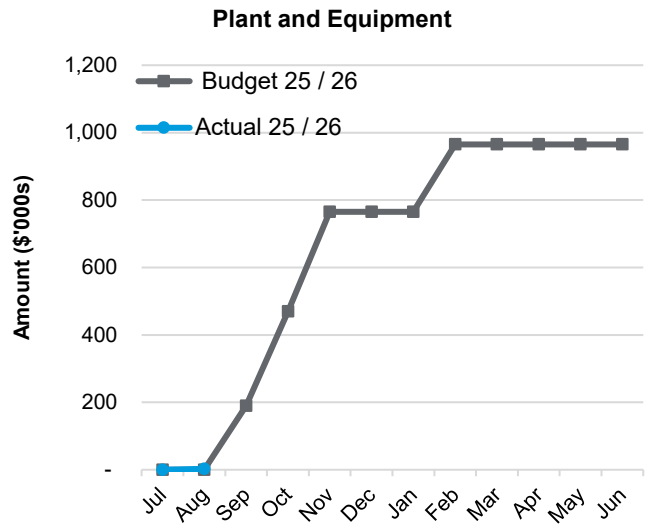
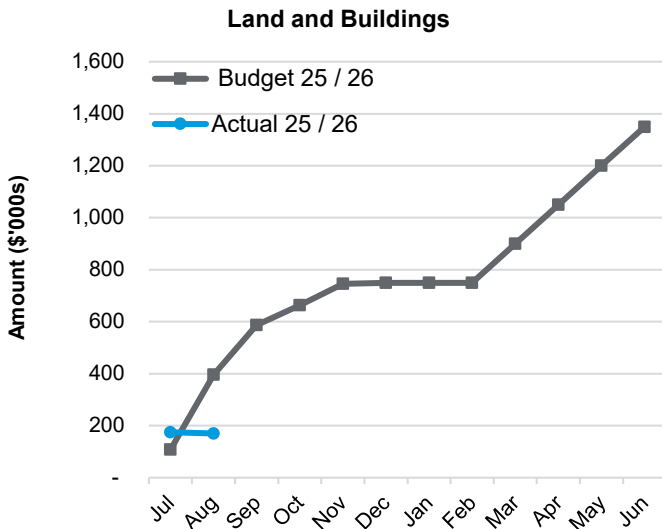
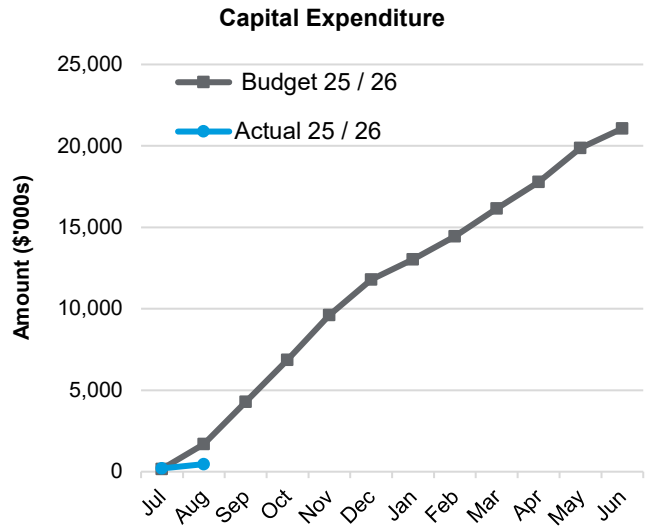
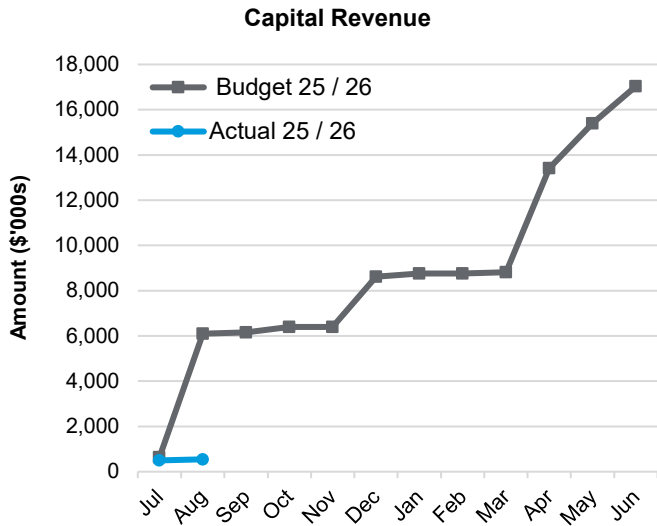


**Flood Damage Expenses**



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

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 August 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 31 August 2025

**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Revenue</b>							
Rates	10	2,333,917	2,329,223	-	(2,329,223)	(100%)	▼
Grants, Subsidies and Contributions	12(a)	3,486,030	558,378	<b>1,382,933</b>	824,555	148%	▲
Fees and Charges		62,616	1,584	<b>300</b>	(1,284)	(81%)	
Interest Earnings		300,000	47,626	<b>29,263</b>	(18,363)	(39%)	
Other Revenue		115,613	25,402	<b>21,431</b>	(3,971)	(16%)	
Profit on Disposal of Assets		-	-	-	-		
		<b>6,298,176</b>	<b>2,962,213</b>	<b>1,433,928</b>			
<b>Expenses</b>							
Employee Costs		(2,099,152)	(419,244)	<b>(335,145)</b>	84,099	20%	▲
Materials and Contracts		(3,472,196)	(674,774)	<b>(273,774)</b>	401,000	59%	▲
Utility Charges		(244,770)	(38,541)	<b>(15,945)</b>	22,596	59%	
Depreciation on Non-current Assets		(5,065,973)	(860,424)	-	860,424	100%	▲
Finance Cost		(116,845)	(4,558)	<b>3,777</b>	8,335	183%	
Insurance Expenses		(334,960)	(180,310)	<b>(180,008)</b>	302	0%	
Other Expenditure		(154,538)	(18,458)	<b>(361)</b>	18,097	98%	
		<b>(11,488,434)</b>	<b>(2,196,309)</b>	<b>(801,457)</b>			
<b>Other Income and Expenses</b>							
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	6,102,689	<b>546,628</b>	(5,556,061)	(91%)	▼
Profit on Disposal of Assets		24,600	-	-			
(Loss) on Disposal of Assets	8	-	-	-	-		
		<b>17,060,001</b>	<b>6,102,689</b>	<b>546,628</b>			
<b>Flood Damage</b>							
Reimbursements	12(c)	1,344,350	-	<b>5,534</b>	5,534		
Materials and Contracts		(1,531,350)	(306,270)	<b>(1,680)</b>	304,590	99%	▲
		<b>(187,000)</b>	<b>(306,270)</b>	<b>3,854</b>			
<b>Net Result</b>							
		<b>11,682,743</b>	<b>6,562,323</b>	<b>1,182,953</b>			

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

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

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period Ending 31 August 2025  
**REPORTING PROGRAM**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Revenue</b>						
Governance		1,000	166	-	(166)	(100%)
General Purpose Funding		4,616,664	2,377,683	<b>664,854</b>	<b>(1,712,829)</b>	<b>(72%)</b>
Law, Order and Public Safety		38,205	6,308	<b>8,696</b>	2,388	38%
Health		500	84	-	(84)	(100%)
Education and Welfare		131,100	57,516	<b>13,740</b>	<b>(43,776)</b>	<b>(76%)</b>
Community Amenities		11,866	-	<b>21</b>	21	
Recreation and Culture		31,350	84	<b>300</b>	216	257%
Transport		1,282,803	497,196	<b>721,289</b>	224,093	45%
Economic Services		129,688	14,010	<b>2,532</b>	<b>(11,478)</b>	<b>(82%)</b>
Other Property and Services		55,000	9,166	<b>22,497</b>	13,331	145%
		<b>6,298,176</b>	<b>2,962,213</b>	<b>1,433,928</b>		
<b>Expenses</b>						
Governance		(564,141)	(216,162)	<b>(55,267)</b>	160,895	74%
General Purpose Funding		(297,177)	(49,530)	<b>(28,645)</b>	20,885	42%
Law, Order and Public Safety		(178,186)	(25,541)	<b>(43,125)</b>	<b>(17,584)</b>	<b>(69%)</b>
Health		(101,126)	(13,808)	<b>(8,499)</b>	5,309	38%
Education and Welfare		(510,390)	(107,002)	<b>(67,297)</b>	39,705	37%
Housing		(648,913)	(109,488)	<b>(66,303)</b>	43,185	39%
Community Amenities		(270,048)	(43,686)	<b>(12,027)</b>	31,659	72%
Recreation and Culture		(830,739)	(152,522)	<b>(42,748)</b>	109,774	72%
Transport		(6,850,084)	(1,180,660)	<b>(346,191)</b>	834,469	71%
Economic Services		(1,182,630)	(222,386)	<b>(164,158)</b>	58,228	26%
Other Property and Services		(55,000)	(75,524)	<b>32,803</b>	108,327	143%
		<b>(11,488,434)</b>	<b>(2,196,309)</b>	<b>(801,457)</b>		
<b>Other Income and Expenses</b>						
Capital Grants, Subsidies and Contributic	12(b)	17,035,401	6,102,689	<b>546,628</b>	<b>(5,556,061)</b>	<b>(91%)</b>
Profit on Disposal of Assets		24,600				
(Loss) on Disposal of Assets	8	-	-	-	-	
		<b>17,060,001</b>	<b>6,102,689</b>	<b>546,628</b>		
<b>Flood Damage - Transport</b>						
Reimbursements	12(c)	1,344,350	-	<b>5,534</b>	5,534	
Materials and Contracts		(1,531,350)	(306,270)	<b>(1,680)</b>	304,590	99%
		<b>(187,000)</b>	<b>(306,270)</b>	<b>3,854</b>		
<b>Net Result</b>		<b>11,682,743</b>	<b>6,562,323</b>	<b>1,182,953</b>		

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

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

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ending 31 August 2025

	<u>2026</u>	<u>2025</u>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	9,839,436	7,713,022
Trade and other receivables	481,681	1,254,804
Inventories	234,644	234,839
Other assets	762,495	1,385,601
<b>TOTAL CURRENT ASSETS</b>	<b>11,318,256</b>	<b>10,588,267</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	39,810	39,810
Property, plant and equipment	14,473,837	14,061,399
Infrastructure	163,943,157	163,891,476
<b>TOTAL NON-CURRENT ASSETS</b>	<b>178,456,804</b>	<b>177,992,684</b>
<b>TOTAL ASSETS</b>	<b>189,775,060</b>	<b>188,580,951</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	203,445	2,240,139
Other liabilities	2,557,467	464,405
Borrowings	193,183	191,500
Employee related provisions	369,421	369,421
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,323,515</b>	<b>3,265,465</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	878,939	925,833
Employee related provisions	123,367	123,367
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,002,306</b>	<b>1,049,200</b>
<b>TOTAL LIABILITIES</b>	<b>4,325,821</b>	<b>4,314,665</b>
<b>NET ASSETS</b>	<b>185,449,239</b>	<b>184,266,286</b>
<b>EQUITY</b>		
Retained surplus	71,822,608	70,647,413
Reserve accounts	2,249,033	2,241,276
Revaluation surplus	111,377,597	111,377,597
<b>TOTAL EQUITY</b>	<b>185,449,239</b>	<b>184,266,286</b>

SHIRE OF UPPER GASCOYNE  
STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 31 August 2025

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Note	\$	\$	\$	\$			
<b>Revenue from Operating Activities</b>							
Rates	2,333,917	2,329,223	-	(2,329,223)	(100%)	▼	
Grants, Subsidies and Contributions	4,830,380	558,378	1,388,467	830,089	149%	▲	
Fees and Charges	62,616	1,584	300	(1,284)	(81%)		
Interest Earnings	300,000	47,626	29,263	(18,363)	(39%)		
Other Revenue	115,613	25,402	21,431	(3,971)	(16%)		
Profit on Disposal of Assets	24,600	-	-	-			
	<b>7,667,126</b>	<b>2,962,213</b>	<b>1,439,462</b>				
<b>Expenditure from Operating Activities</b>							
Employee Costs	(2,099,152)	(419,244)	(335,145)	84,099	20%	▲	
Materials and Contracts	(5,003,546)	(981,044)	(275,454)	705,590	72%	▲	
Utility Charges	(244,770)	(38,541)	(15,945)	22,596	59%		
Depreciation on Non-current Assets	(5,065,973)	(860,424)	-	860,424	100%	▲	
Finance Cost	(116,845)	(4,558)	3,777	8,335	183%		
Insurance Expenses	(334,960)	(180,310)	(180,008)	302	0%		
Other Expenditure	(154,538)	(18,458)	(361)	18,097	98%		
(Loss) on Disposal of Assets	-	-	-	-			
	<b>(13,019,784)</b>	<b>(2,502,579)</b>	<b>(803,137)</b>				
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and Amortisation	5,065,973	860,424	-				
(Profit) / Loss on Asset Disposal	(24,600)	-	-				
Movement in Employee Provision Reserve	-	-	645				
<b>Net Amount from Operating Activities</b>	<b>(311,285)</b>	<b>1,320,058</b>	<b>636,969</b>				
<b>Investing Activities</b>							
<b>Inflows from Investing Activities</b>							
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	6,102,689	546,628	(5,556,061)	(91%)	▼
Proceeds from Disposal of Assets	8	38,000	38,000	-	(38,000)	(100%)	▼
		<b>17,073,401</b>	<b>6,140,689</b>	<b>546,628</b>			
<b>Outflows from Investing Activities</b>							
Payments for Land and Buildings	9(a)	(1,349,351)	(396,003)	(169,962)	226,041	57%	▲
Payments for Plant and Equipment	9(b)	(965,000)	-	(2,669)	(2,669)		
Payments for Furniture and Equipment	9(c)	(156,400)	(36,400)	-	36,400	100%	▲
Payments for Infrastructure Assets - Roads	9(d)	(18,286,223)	(1,203,684)	(287,177)	916,507	76%	▲
Payments for Infrastructure Assets - Footpaths	9(e)	-	-	-	-		
Payments for Infrastructure Assets - Other	9(f)	(310,000)	(50,000)	(4,311)	45,689	91%	▲
		<b>(21,066,974)</b>	<b>(1,686,087)</b>	<b>(464,120)</b>			
<b>Net Amount from Investing Activities</b>		<b>(3,993,573)</b>	<b>4,454,602</b>	<b>82,509</b>			
<b>Financing Activities</b>							
<b>Inflows from Financing Activities</b>							
Proceeds from New Debentures	11	600,000	600,000	-	(600,000)	(100%)	▼
Transfer from Reserves	7	40,909	-	-	-		
		<b>640,909</b>	<b>600,000</b>	<b>-</b>			
<b>Outflows from Financing Activities</b>							
Repayment of Debentures	11	(247,887)	(247,887)	(45,212)	202,675	82%	▲
Transfer to Reserves	7	(963,520)	-	(7,757)	(7,757)		
		<b>(1,211,407)</b>	<b>(247,887)</b>	<b>(52,969)</b>			
<b>Net Amount from Financing Activities</b>		<b>(570,498)</b>	<b>352,113</b>	<b>(52,969)</b>			
<b>Movement in Surplus or Deficit</b>							
<b>Opening Funding Surplus / (Deficit)</b>	3	<b>4,875,356</b>	<b>4,875,356</b>	<b>5,403,927</b>			
Amount attributable to operating activities		(311,285)	1,320,058	636,969			
Amount attributable to investing activities		(3,993,573)	4,454,602	82,509			
Amount attributable to financing activities		(570,498)	352,113	(52,969)			
<b>Closing Surplus / (Deficit)</b>	3	<b>-</b>	<b>11,002,129</b>	<b>6,070,436</b>			

\* - 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 CAPITAL ACQUISITIONS AND FUNDING**  
For the Period Ending 31 August 2025  
**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget</b> <b>\$</b>	<b>YTD Actual Total</b> <b>\$</b>	<b>Var</b> <b>\$</b>
Land and Buildings	9(a)	1,349,351	<b>169,962</b>	(1,179,389)
Plant and Equipment	9(b)	965,000	<b>2,669</b>	(962,331)
Furniture and Equipment	9(c)	156,400	-	(156,400)
Infrastructure Assets - Roads	9(d)	18,286,223	<b>287,177</b>	(17,999,046)
Infrastructure Assets - Footpaths	9(e)	-	-	-
Infrastructure Assets - Other	9(f)	310,000	<b>4,311</b>	(305,689)
<b>Total Capital Expenditure</b>		<u>21,066,974</u>	<u><b>464,120</b></u>	(20,602,854)
<b>Capital Acquisitions Funded by:</b>				
Capital Grants and Contributions		17,035,401	<b>464,120</b>	(16,571,281)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		38,000	-	(38,000)
Council Contribution - Reserves		-	-	-
Council Contribution - Operations		3,993,573	-	(3,993,573)
<b>Total Capital Acquisitions Funding</b>		<u>21,066,974</u>	<u><b>464,120</b></u>	

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 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: Tim Cooper  
Reviewed by: Travis Bate  
Date prepared: 15 Oct 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 31 August 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 31 August 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:

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 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

**(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 31 August 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 31 August 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 31 August 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 31 August 2025**

**2. EXPLANATION OF MATERIAL VARIANCES**

**(a) Operating Revenues / Sources**

	31 Aug 25		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					<b>Favourable / (Unfavourable)</b>
Rates	-	2,329,223	(100%)	(2,329,223)	<i>Timing of budget profile. Actual rates raised in Sep 25.</i>
Operating Grants, Subsidies and Contributions	1,388,467	558,378	149%	830,089	<i>Timing variance, primarily related to financial assistance grants funding received in August. Refer to Note 12 for further detail.</i>
Capital Grants, Subsidies and Contributions	546,628	6,102,689	(91%)	(5,556,061)	<i>Primarily related to timing differences with regard to budget profile. Refer to Note 12 for further detail.</i>
<b>Total Revenues</b>	<b>1,986,090</b>	<b>9,064,902</b>	<b>(78%)</b>	<b>(7,078,812)</b>	

**(b) (Expenses) / (Applications)**

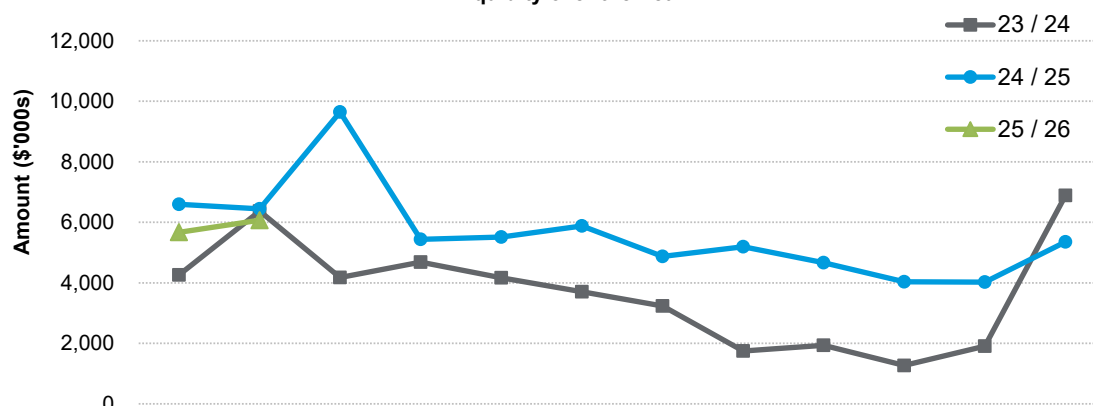
	31 Aug 25		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					<b>Favourable / (Unfavourable)</b>
Employee Costs	(335,145)	(419,244)	20%	84,099	<i>Reversal of accrued wages from June 25 and lower year to date employee overhead costs.</i>
Materials and Contracts	(275,454)	(981,044)	72%	705,590	<i>Mainly relates to below budget Flood Damage works (\$305K), Country Road Maintenance (101K) and reversal of 2025 accrued expenses.</i>
Depreciation on Non-current Assets	-	(860,424)	100%	860,424	<i>Depreciation not posted pending finalisation of 2025 audit.</i>
<b>Total Expenses</b>	<b>(803,137)</b>	<b>(2,502,579)</b>	<b>68%</b>	<b>1,699,442</b>	

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2025**

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 31 Aug 25 \$	Prior Year Closing 30 Jun 25 \$	This Time Last Year 31 Aug 24 \$
<b>Current Assets</b>				
Cash Unrestricted	4	7,590,789	5,472,132	7,012,017
Cash Restricted	4	2,249,033	2,241,276	1,845,566
Receivables - Rates	6(a)	361,013	369,481	155,136
Receivables - Other	6(b)	67,081	537,314	134,958
Receivables - Pensioner Rebates and Deferr		1,288	1,288	-
Interest / ATO Receivable		43,227	381,626	138,968
Provision for Doubtful Debts		(12,801)	(12,801)	(114,406)
Flood Damage Income Received in Advance		(459,405)	(459,405)	(1,138,935)
Fringe Benefit Tax		13,583	-	-
Contract Assets		762,495	1,348,251	1,525,192
Prepayments		-	37,350	-
Inventories		234,644	234,839	222,507
Accrued Income		13,414	68,285	-
<b>Total Current Assets</b>		<b>10,864,362</b>	<b>10,219,637</b>	<b>9,781,004</b>
<b>Current Liabilities</b>				
Sundry Creditors		(179,953)	(1,857,781)	(16,004)
Deposits and Bonds		-	-	(50,180)
GST Payable		8,458	(90,389)	(22,242)
PAYG Withholding Tax		(34,069)	(41,737)	(29,897)
Loan Liability		(193,569)	(191,887)	(184,946)
Accrued Expenses		(996)	(253,221)	-
Income Received in Advance		-	(1,041)	-
Accrued Interest		-	(20,340)	-
Accrued Salaries and Wages		-	(64,183)	-
Accrued Time in Lieu		(846)	(1,676)	(794)
Lease Liability		-	-	(6,685)
Suspense		(1,164)	(161)	(26,786)
Contract Liabilities		(2,098,062)	(5,000)	(1,216,006)
<b>Total Payables</b>		<b>(2,500,201)</b>	<b>(2,527,415)</b>	<b>(1,553,540)</b>
Provisions		(369,421)	(369,421)	(240,601)
<b>Total Current Liabilities</b>		<b>(2,869,621)</b>	<b>(2,896,835)</b>	<b>(1,794,141)</b>
Less: Cash Reserves	7	(2,249,033)	(2,241,276)	(1,845,566)
Less: Land Held for Resale		-	-	(2,500)
Add: Loan Principal (Current)		213,909	212,227	184,946
Add: Employee Leave Reserve	7	187,033	186,388	82,841
Add: Movement in Employee Leave Reserve		(76,214)	(76,214)	30,279
Add: Current Portion of Lease Liability		-	-	6,685
<b>Net Funding Position</b>		<b>6,070,436</b>	<b>5,403,927</b>	<b>6,443,549</b>

**Liquidity over the Year**



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2025**

**4. CASH AND FINANCIAL ASSETS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Trust</b>	<b>Total</b>	<b>Institution</b>	<b>Interest</b>	<b>Maturity</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>		<b>Rate</b>	<b>Date</b>
<b>Cash and Cash Equivalents</b>						<b>%</b>	
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	90,528			90,528	CBA	2.85	N/A
Gascoyne River Reserve Account		1,249,033		1,249,033	CBA	4.00	N/A
Online Saver	7,499,875			7,499,875	CBA	4.35	N/A
SUG Reserve Account		1,000,000		1,000,000	CBA	4.10	22-Sep-25
WANDRRA Account	386			386	CBA	2.85	N/A
<b>Total Cash and Financial Assets</b>	<b>7,590,789</b>	<b>2,249,033</b>	<b>-</b>	<b>9,839,822</b>			

**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:

<b>Description</b>	<b>Opening</b>	<b>Amount</b>	<b>Amount</b>	<b>Closing</b>
	<b>Balance</b>	<b>Received</b>	<b>Paid</b>	<b>Balance</b>
	<b>01 Jul 25</b>			<b>31 Aug 25</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
SUG Trust Fund	-	-	-	-
<b>Total Funds in Trust</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

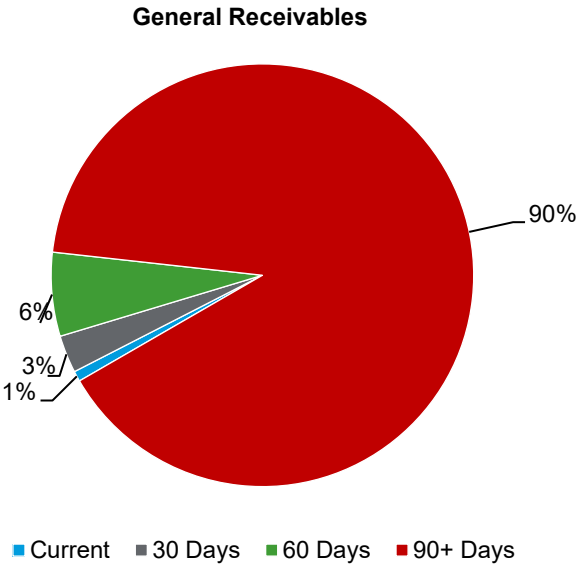
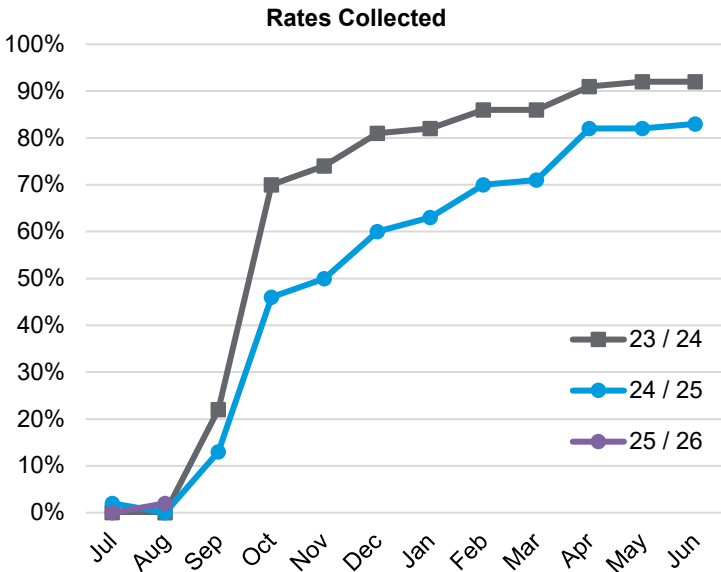
**Comments / Notes**

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2025**

**6. RECEIVABLES**

<b>(a) Rates Receivable</b>	<b>31 Aug 25</b>
	<b>\$</b>
Rates Receivables	361,013
Rates Received in Advance	-
<b>Total Rates Receivable Outstanding</b>	<b><u>361,013</u></b>
Closing Balances - Prior Year	369,481
Rates Levied this year	-
Service charges levied this year	-
Closing Balances - Current Month	<u>(361,013)</u>
<b>Total Rates Collected to Date</b>	<b><u>8,468</u></b>
<i>Percentage Collected</i>	<i>2%</i>

<b>(b) General Receivables</b>	<b>31 Aug 25</b>
	<b>\$</b>
Current	535
30 Days	1,931
60 Days	4,301
90+ Days	60,314
<b>Total General Receivables Outstanding</b>	<b><u>67,081</u></b>



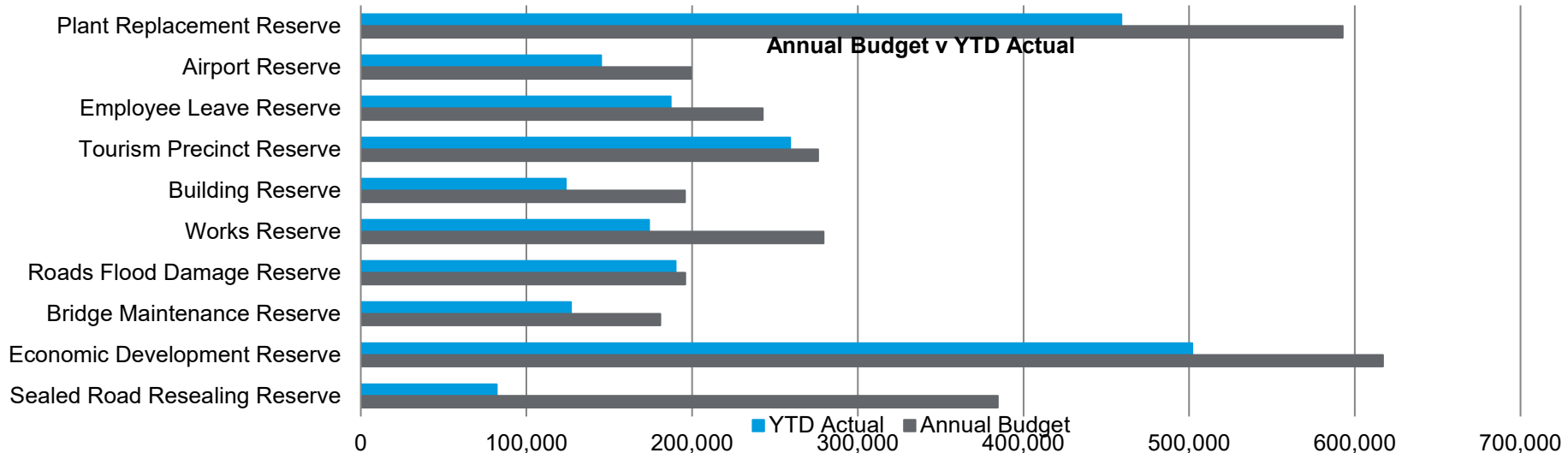
**Comments / Notes**

**Comments / Notes**  
 Amounts shown above include GST (where applicable)

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 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 31 Aug 25 \$
<b>Reserve Name</b>									
Plant Replacement Reserve	457,464	-	15,308	120,000	592,772	-	1,583	-	459,047
Airport Reserve	144,533	-	4,836	50,000	199,369	-	500	-	145,033
Employee Leave Reserve	186,388	-	6,237	50,000	242,625	-	645	-	187,033
Tourism Precinct Reserve	258,278	(40,909)	8,643	50,000	276,012	-	894	-	259,172
Building Reserve	123,088	-	4,117	68,520	195,725	-	601	-	123,689
Works Reserve	173,522	-	5,809	100,000	279,331	-	426	-	173,948
Roads Flood Damage Reserve	189,468	-	6,340	-	195,808	-	656	-	190,124
Bridge Maintenance Reserve	126,489	-	4,233	50,000	180,722	-	438	-	126,927
Economic Development Reserve	500,208	-	16,738	100,000	616,946	-	1,731	-	501,939
Sealed Road Resealing Reserve	81,838	-	2,739	300,000	384,577	-	283	-	82,121
<b>Total Cash Backed Reserves</b>	<b>2,241,276</b>	<b>(40,909)</b>	<b>75,000</b>	<b>888,520</b>	<b>3,163,887</b>	<b>-</b>	<b>7,757</b>	<b>-</b>	<b>2,249,033</b>



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2025**

**8. DISPOSAL OF ASSETS**

**Annual Budget**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
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	-
<b>Total Disposal of Assets</b>	<b>13,400</b>	<b>38,000</b>	<b>24,600</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>24,600</b>

**YTD Actual**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
P113 - 2020 Toyota Hilux 4x4 2.8L DSL	-	-	-	-
Semi-Trailer with Side Tipping tray	-	-	-	-
<b>Total Disposal of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>-</b>

**Comments / Notes**

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2025**

**9. CAPITAL ACQUISITIONS**

**(a) Land and Buildings**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>				
Council Office Extension/Upgrade	322,942	215,294	178,429	36,865
Electrical Board Upgrade for Emergency Command Centre	-	-	-	-
<b>Housing</b>				
Lot 49 - Big D's - Replace Flooring and Blinds	13,500	2,700	-	2,700
Lot 17 (john's) - Replace Blinds	8,000	1,600	-	1,600
Lot 48 Units - Paint Outside and Redo Decking	20,000	-	-	-
Lot 49 Unit - Paint Outside and Redo Decking	20,000	-	-	-
Lot 48A and B - Carports	60,000	-	-	-
Lot 49 - Carport	35,000	-	-	-
Lot 45B - Lighting and Power to Shed	8,000	-	-	-
Lot 23 -Lighting and Power to Shed	8,000	-	-	-
Lot 19 Carport	50,000	12,500	-	12,500
Lot 53,28 Hatch Street New Housing Development	600,000	-	-	-
Lot 50 - Patio Shade Blinds	20,000	5,000	-	5,000
Lot 23 Gregory Street - Shed	-	-	(6,753)	6,753
Lot 45B Gregory Street - Shed	-	-	799	(799)
Lot 45A Gregory Street - Patio	-	-	(4,553)	4,553
Lot 39 Gregory Street - Patio	-	-	(4,553)	4,553
Lot 17 Gregory Street - Patio	-	-	(2,023)	2,023
Lot 40 Gregory Street - Install Lighting And Power To Shed And Patio	8,000	8,000	-	8,000
Lot 52 Hatch Street - Patio	-	-	(2,573)	2,573
Lot 23 Gregory Street - Patio	-	-	(2,573)	2,573
<b>Transport</b>				
Depot Machinery Shed - Water Tank and Gutters Storage	10,000	-	-	-
Depot Perimeter Fence - Replacement	30,000	30,000	-	30,000
Chemical Laydown Area	80,000	80,000	-	80,000
<b>Economic Services</b>				
Storage Shed Gascoyne Junction Pub and Tourist Park	-	-	(3,402)	3,402
Laundry - GJP and Tourist Park	40,909	40,909	17,164	23,745
GJPTP - Lighting and Power to Shed	15,000	-	-	-
<b>Total Land and Buildings</b>	<b>1,349,351</b>	<b>396,003</b>	<b>169,962</b>	<b>226,041</b>

**(b) Plant and Equipment**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
Telehandler	220,000	-	-	-
Works Supervisor Vehicle Replacement	75,000	-	-	-
Solar Lighting Tower x 2	40,000	-	-	-
Operator Camp	95,000	-	-	-
Trailer Flattop 12x7m Replacement x 2	17,000	-	-	-
Tandem Trailer - Fresh Water Cartage	18,000	-	-	-
Gardeners Truck	200,000	-	-	-
Water Wheel Trailer	35,000	-	-	-
Kubota Tractor Broom	20,000	-	-	-
Tow Behind Roller	150,000	-	-	-
Operator Camp	95,000	-	-	-
Air Compressor - Depot	-	-	169	(169)
90mm Pipe Rolls Depot Yard	-	-	2,500	(2,500)
<b>Law, Order &amp; Public Safety</b>				
<b>Total Plant and Equipment</b>	<b>965,000</b>	<b>-</b>	<b>2,669</b>	<b>(2,669)</b>

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2025**

**9. CAPITAL ACQUISITIONS (Continued)**

**(c) Furniture and Equipment**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>				
Administration Front Office Upgrade GEN	75,000	15,000	-	15,000
Administration Server Upgrade GEN	21,400	21,400	-	21,400
<b>Recreation &amp; Culture</b>				
<b>Economic Services</b>				
Privacy Bureau Meeting Pods - Centrelink and General Meetings	40,000	-	-	-
Furniture Replacement	20,000	-	-	-
<b>Total Furniture and Equipment</b>	<b>156,400</b>	<b>36,400</b>	<b>-</b>	<b>36,400</b>

**(d) Infrastructure - Roads**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
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 Culv	718,801	-	164	(164)
State Initiative Program 25/26 - Carnarvon Mullewa	4,770,000	954,000	18,141	935,859
Signage 25/26 - Stock	75,000	12,500	-	12,500
Grids 25/26 - Stock	60,000	10,000	-	10,000
Indigenous Access Rd/Sip Funded Landor Realignment Inclusive Rer	9,300,000	-	43,668	(43,668)
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	908,732	-	-	-
Rrg Carnarvon Mullewa Slk 122 To 148 - Resheeting - 25/26	908,732	227,184	223,531	3,653
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	-	-	-
<b>Total Infrastructure - Roads</b>	<b>18,286,223</b>	<b>1,203,684</b>	<b>287,177</b>	<b>916,507</b>

**(e) Infrastructure - Footpaths**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Total Infrastructure - Footpaths</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 August 2025

9. CAPITAL ACQUISITIONS (Continued)

(f) Infrastructure - Other

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
<b>Community Amenities</b>				
Fence - New Rubbish Tip Reserve	150,000	-	-	-
Rehabilitate Old Rubbish Tip Reserve	20,000	-	-	-
Reverse Osmosis Plant	50,000	50,000	4,311	45,689
<b>Recreation and Culture</b>				
Upgrade River Pumps and Infrastructure	60,000	-	-	-
Museum Upgrade	30,000	-	-	-
<b>Total Infrastructure - Other</b>	<b>310,000</b>	<b>50,000</b>	<b>4,311</b>	<b>45,689</b>
<b>Total Capital Expenditure</b>	<b>21,066,974</b>	<b>1,686,087</b>	<b>464,120</b>	<b>1,221,967</b>

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2025**

**10. RATING INFORMATION**

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
<b>General Rates</b>								
GRV Town	82,480	0.125000	14	10,310	-	-	-	-
UV Rural	1,650,469	0.174900	26	288,667	-	-	-	-
UV Mining	4,220,569	0.349800	159	1,476,355	-	-	-	-
GRV Transient Workforce <i>£</i>	900,000	0.250000	1	225,000				
<b>Total General Rates</b>				<b>2,000,332</b>	-	-	-	-
<b>Minimum Rates</b>								
GRV Town	13,393	525	9	4,725	-	-	-	-
UV Rural	22,317	1,600	12	19,200	-	-	-	-
UV Mining	407,731	2,200	139	305,800	-	-	-	-
GRV Transient Workforce <i>£</i>	-	1,200	0	-				
<b>Total Minimum Rates</b>				<b>329,725</b>	-	-	-	-
<b>Total General and Minimum Rates</b>				<b>2,330,057</b>	-	-	-	-
<b>Other Rate Revenue</b>								
Rates Write-off				(5,000)				-
Interim Rates CY/PY				-				-
Facilities Fees (Ex Gratia)				7,000				-
Instalment Charges				1,860				-
<b>Total Rate Revenue</b>				<b>2,333,917</b>				-

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 August 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 25 \$	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
		YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
<b>Housing</b>									
Loan 29 Staff Housing	133,268	-		(19,189)	(38,665)	114,079	94,603	(368)	(2,744)
Loan 30 Staff Housing	295,920	-		-	(44,978)	295,920	250,942	449	(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)
<b>Economic Services</b>									
Loan 28 Tourism Precinct	284,850	-		-	(55,652)	284,850	229,198	3,817	(12,156)
<b>Total Repayments</b>	<b>1,239,138</b>	<b>-</b>	<b>600,000</b>	<b>(45,212)</b>	<b>(247,887)</b>	<b>1,193,926</b>	<b>1,591,251</b>	<b>3,776</b>	<b>(66,845)</b>

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 August 2025

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
General Commission Grants	Government of WA	1,977,747	-	635,591
<b>Law, Order and Public Safety</b>				
Grant (DFES) Operating	DFES	25,230	6,308	8,696
<b>Education and Welfare</b>				
CRC Operating Grant	Dep. of Regional Dev.	99,000	48,000	-
Other Community Grants		5,000	5,000	7,000
<b>Recreation &amp; Culture</b>				
<b>Transport</b>				
FAGS Roads	Government of WA	749,149	-	229,965
MRWA Direct Grant	MRWA	489,904	489,904	489,904
<b>Economic Services</b>				
Contributions for Projects		85,000	-	-
Town Planning Schemes and Strategies		-	-	226
<b>Other Property and Services</b>				
Diesel Fuel Rebate	ATO	55,000	9,166	11,552
<b>Total Operating Grants, Subsidies and Contributions</b>		<b>3,486,030</b>	<b>558,378</b>	<b>1,382,933</b>

**(b) Capital Grants, Subsidies and Contributions**

<b>Transport</b>				
Roads to Recovery		1,545,344	-	-
Regional Road Group Funding		1,211,642	484,656	484,656
Indigenous Access Roads - Fund Income		608,415	150,033	164
State Initiative Program (Road Projects)		13,670,000	5,468,000	61,808
<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>17,035,401</b>	<b>6,102,689</b>	<b>546,628</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>20,521,431</b>	<b>6,661,067</b>	<b>1,929,562</b>

**(c) Flood Damage Reimbursements**

<b>Transport</b>				
Grants DRFAWA - AGRN 1062		1,344,350	-	5,534
Grants DRFAWA - AGRN 1021		-	-	-
<b>Total Flood Damage Reimbursements</b>		<b>1,344,350</b>	<b>-</b>	<b>5,534</b>



Shire of  
**UPPER GASCOYNE**

Shire of Upper Gascoyne

Lot 4 Scott Street

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# **SHIRE OF UPPER GASCOYNE**

## **MONTHLY FINANCIAL REPORT**

**For the Period Ending 30 September 2025**

**RSM Australia Pty Ltd**

Level 1, 12 Bayly Street Geraldton WA 6530

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# **Compilation Report**

## **To the Council**

### **Shire of Upper Gascoyne**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

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

#### **The responsibility of the Shire**

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

#### **Our responsibility**

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

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

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

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



Signed at GERALDTON

Date 16<sup>th</sup> October 2025

RSM Australia Pty Ltd  
Chartered Accountants

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

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

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**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 September 2025**  
**CONTENTS PAGE**

<b>General</b>	<b>Note</b>
Compilation Report	
Contents Page	
Executive Summary	
<b>Financial Statements</b>	
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	
<b>Notes to the Statement of Financial Activity</b>	
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 September 2025  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on page 8 showing a surplus/(deficit) as at 30 September 2025 of \$8,010,811

**Significant Revenue and Expenditure**

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Significant Projects</b>				
Indigenous Access Rd/Sip Funded Landor Realignmen	1%	9,300,000	930,000	77,700
State Initiative Program 25/26 - Carnarvon Mullewa	0%	4,770,000	1,908,000	18,141
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	0%	908,732	-	-
	1%	14,978,732	2,838,000	95,841
<b>Grants, Subsidies and Contributions</b>				
Grants, Subsidies and Contributions	29%	4,830,380	1,379,120	1,398,792
Capital Grants, Subsidies and Contributions	5%	17,035,401	6,161,022	822,989
	10%	21,865,781	7,540,142	2,221,782
<b>Rates Levied</b>	111%	2,333,917	2,328,896	2,592,067

% - Compares current YTD actuals to the Annual Budget

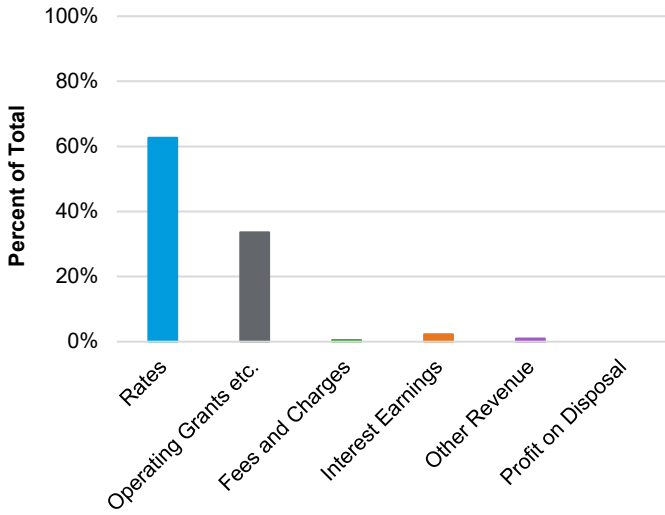
**Financial Position**

Account	Difference to Prior Year %	Current Year 30 Sep 25 \$	Prior Year 30 Sep 24 \$
Adjusted Net Current Assets	(83%)	8,010,811	9,645,842
Cash and Equivalent - Unrestricted	154%	13,967,810	9,065,421
Cash and Equivalent - Restricted	122%	2,259,255	1,848,690
Receivables - Rates	124%	2,478,965	2,000,575
Receivables - Other	14%	20,833	152,878
Payables	353%	(9,258,911)	(2,625,735)

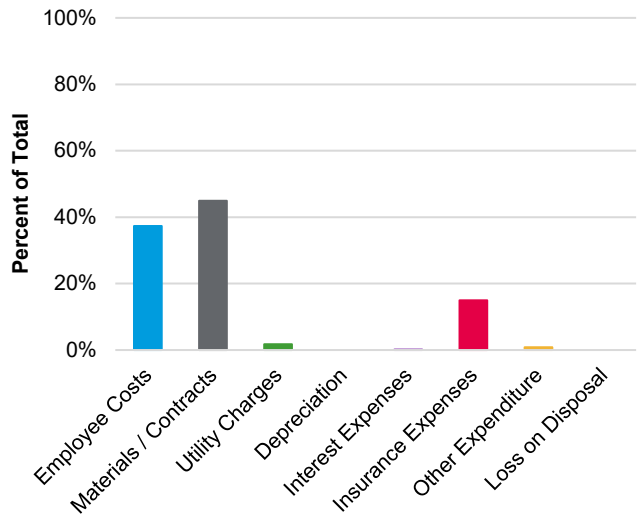
% - Compares current YTD actuals to prior year actuals

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

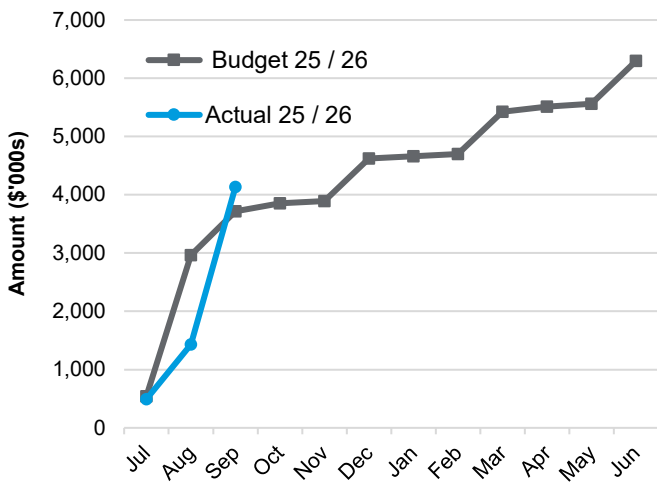
**Operating Income (exc. Flood Damage)**



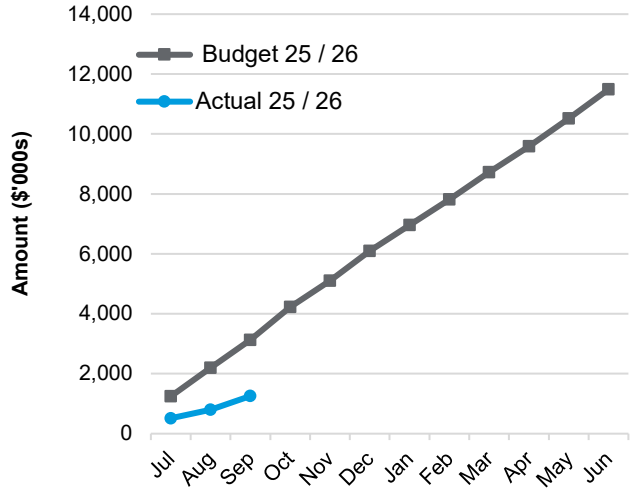
**Operating Expenditure (exc. Flood Damage)**



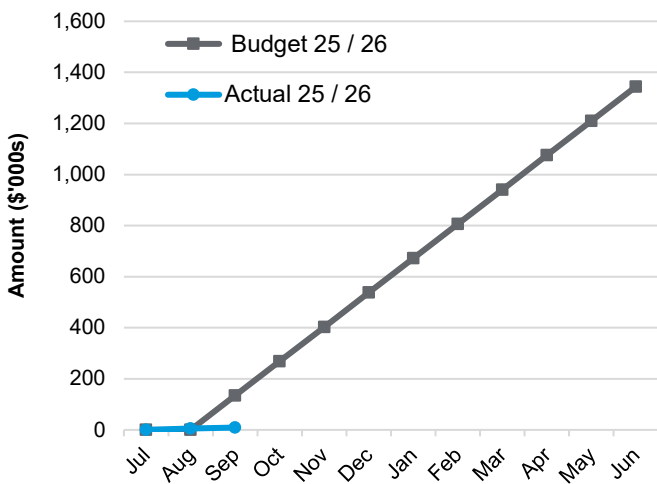
**Operating Revenues (exc. Flood Damage)**



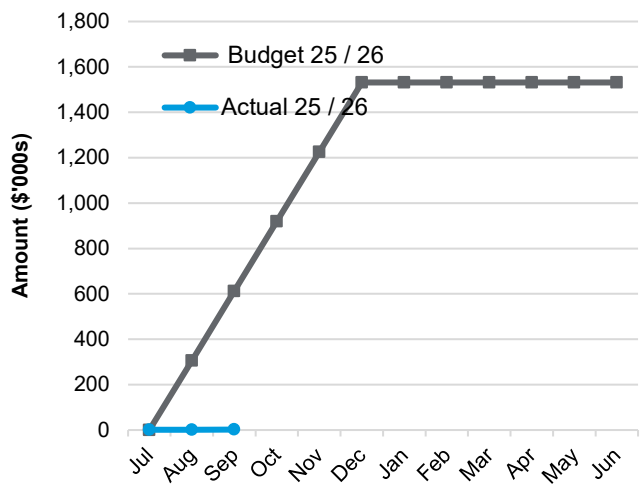
**Operating Expenses (exc. Flood Damage)**



**Flood Damage Revenue**

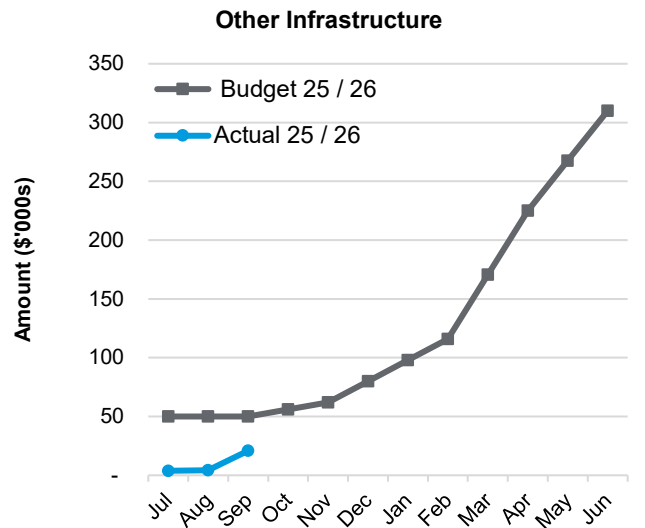
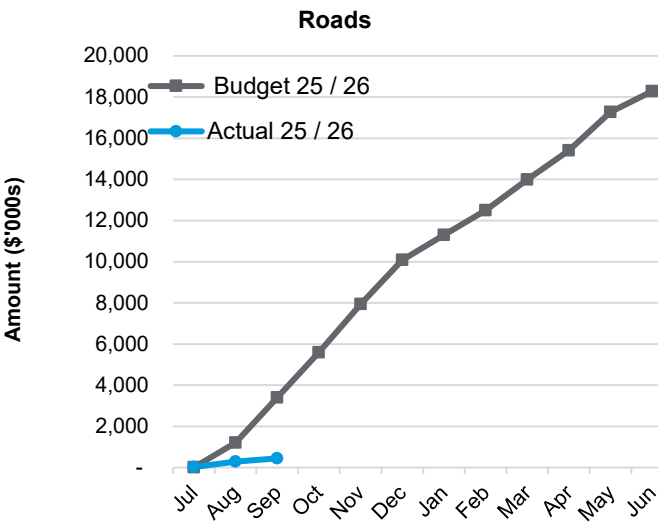
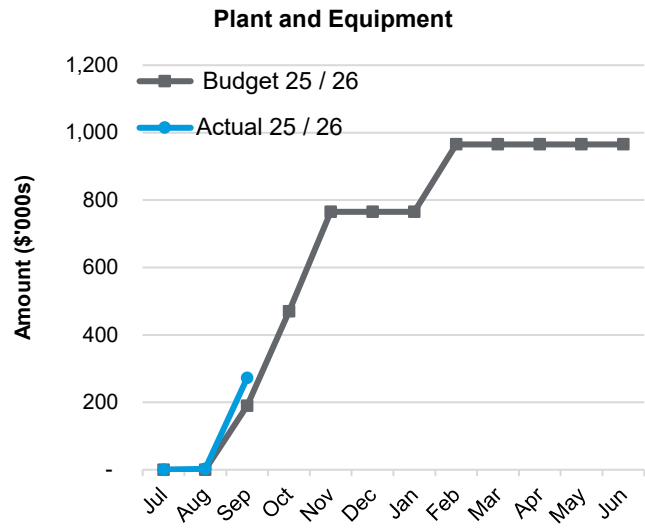
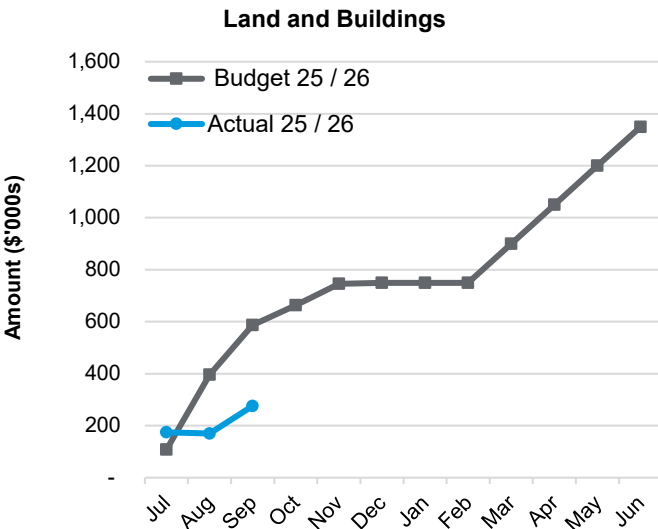
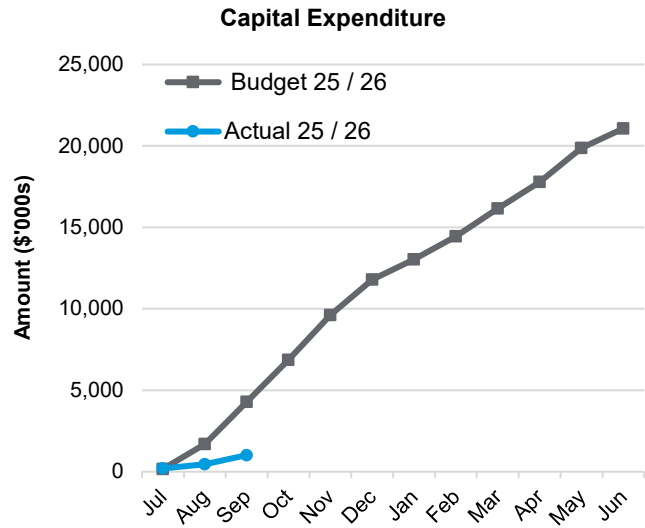
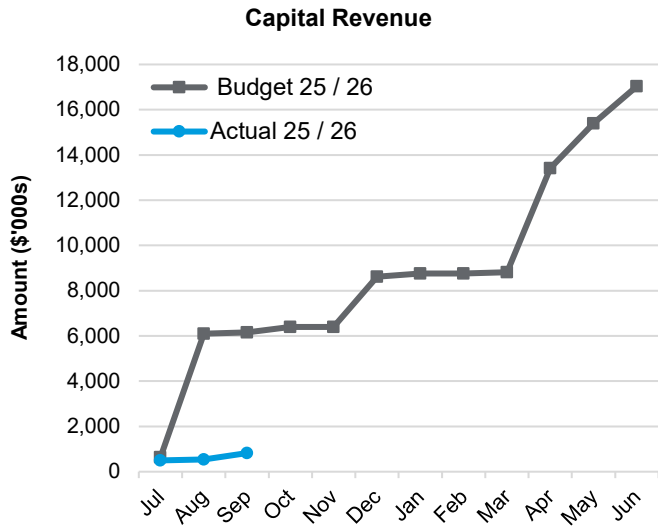


**Flood Damage Expenses**



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

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 30 September 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 September 2025

**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Revenue</b>							
Rates	10	2,333,917	2,328,896	<b>2,592,067</b>	263,171	11%	▲
Grants, Subsidies and Contributions	12(a)	3,486,030	1,244,685	<b>1,389,758</b>	145,073	12%	▲
Fees and Charges		62,616	32,118	<b>20,177</b>	(11,941)	(37%)	
Interest Earnings		300,000	71,349	<b>94,607</b>	23,258	33%	
Other Revenue		115,613	37,681	<b>40,066</b>	2,385	6%	
Profit on Disposal of Assets		-	-	-	-		
		<b>6,298,176</b>	<b>3,714,729</b>	<b>4,136,676</b>			
<b>Expenses</b>							
Employee Costs		(2,099,152)	(570,793)	<b>(468,585)</b>	102,208	18%	▲
Materials and Contracts		(3,472,196)	(983,597)	<b>(563,958)</b>	419,639	43%	▲
Utility Charges		(244,770)	(56,121)	<b>(21,910)</b>	34,211	61%	▲
Depreciation on Non-current Assets		(5,065,973)	(1,276,844)	-	1,276,844	100%	▲
Finance Cost		(116,845)	(14,779)	<b>(2,277)</b>	12,502	85%	
Insurance Expenses		(334,960)	(180,317)	<b>(187,822)</b>	(7,505)	(4%)	
Other Expenditure		(154,538)	(45,112)	<b>(10,495)</b>	34,617	77%	▲
		<b>(11,488,434)</b>	<b>(3,127,563)</b>	<b>(1,255,048)</b>			
<b>Other Income and Expenses</b>							
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	6,161,022	<b>822,989</b>	(5,338,033)	(87%)	▼
Profit on Disposal of Assets		24,600	24,600	-			
(Loss) on Disposal of Assets	8	-	-	-	-		
		<b>17,060,001</b>	<b>6,185,622</b>	<b>822,989</b>			
<b>Flood Damage</b>							
Reimbursements	12(c)	1,344,350	134,435	<b>9,034</b>	(125,401)	(93%)	▼
Materials and Contracts		(1,531,350)	(612,540)	<b>(2,027)</b>	610,514	100%	▲
		<b>(187,000)</b>	<b>(478,105)</b>	<b>7,008</b>			
<b>Net Result</b>							
		<b>11,682,743</b>	<b>6,294,683</b>	<b>3,711,625</b>			

\* - 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 September 2025  
**REPORTING PROGRAM**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Revenue</b>						
Governance		1,000	249	-	(249)	(100%)
General Purpose Funding		4,616,664	2,895,933	<b>3,322,317</b>	426,384	15%
Law, Order and Public Safety		38,205	16,608	<b>19,388</b>	2,780	17%
Health		500	126	-	(126)	(100%)
Education and Welfare		131,100	59,774	<b>21,670</b>	(38,104)	(64%)
Community Amenities		11,866	11,866	<b>6,855</b>	(5,011)	(42%)
Recreation and Culture		31,350	7,702	<b>2,123</b>	(5,579)	(72%)
Transport		1,282,803	688,129	<b>721,289</b>	33,160	5%
Economic Services		129,688	20,593	<b>3,762</b>	(16,831)	(82%)
Other Property and Services		55,000	13,749	<b>39,272</b>	25,523	186%
		<b>6,298,176</b>	<b>3,714,729</b>	<b>4,136,676</b>		
<b>Expenses</b>						
Governance		(564,141)	(260,385)	<b>(71,973)</b>	188,412	72%
General Purpose Funding		(297,177)	(74,295)	<b>(44,580)</b>	29,715	40%
Law, Order and Public Safety		(178,186)	(53,028)	<b>(74,488)</b>	(21,460)	(40%)
Health		(101,126)	(25,512)	<b>(20,108)</b>	5,404	21%
Education and Welfare		(510,390)	(151,906)	<b>(91,250)</b>	60,656	40%
Housing		(648,913)	(163,940)	<b>(89,480)</b>	74,460	45%
Community Amenities		(270,048)	(66,521)	<b>(20,143)</b>	46,378	70%
Recreation and Culture		(830,739)	(212,969)	<b>(80,293)</b>	132,676	62%
Transport		(6,850,084)	(1,741,465)	<b>(509,187)</b>	1,232,278	71%
Economic Services		(1,182,630)	(311,971)	<b>(240,808)</b>	71,163	23%
Other Property and Services		(55,000)	(65,571)	<b>(12,737)</b>	52,834	81%
		<b>(11,488,434)</b>	<b>(3,127,563)</b>	<b>(1,255,048)</b>		
<b>Other Income and Expenses</b>						
Capital Grants, Subsidies and Contributic	12(b)	17,035,401	6,161,022	<b>822,989</b>	(5,338,033)	(87%)
Profit on Disposal of Assets		24,600	24,600			
(Loss) on Disposal of Assets	8	-	-	-	-	
		<b>17,060,001</b>	<b>6,185,622</b>	<b>822,989</b>		
<b>Flood Damage - Transport</b>						
Reimbursements	12(c)	1,344,350	134,435	<b>9,034</b>	(125,401)	93%
Materials and Contracts		(1,531,350)	(612,540)	<b>(2,027)</b>	610,514	100%
		<b>(187,000)</b>	<b>(478,105)</b>	<b>7,008</b>		
<b>Net Result</b>		<b>11,682,743</b>	<b>6,294,683</b>	<b>3,711,625</b>		

\* - 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 September 2025

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a) %	Var
	Note	\$	\$	\$	\$		
<b>Revenue from Operating Activities</b>							
Rates		2,333,917	2,328,896	2,592,067	263,171	11%	▲
Grants, Subsidies and Contributions		4,830,380	1,379,120	1,398,792	19,672	1%	
Fees and Charges		62,616	32,118	20,177	(11,941)	(37%)	
Interest Earnings		300,000	71,349	94,607	23,258	33%	
Other Revenue		115,613	37,681	40,066	2,385	6%	
Profit on Disposal of Assets		24,600	-	-	-		
		<b>7,667,126</b>	<b>3,849,164</b>	<b>4,145,710</b>			
<b>Expenditure from Operating Activities</b>							
Employee Costs		(2,099,152)	(570,793)	(468,585)	102,208	18%	▲
Materials and Contracts		(5,003,546)	(1,596,137)	(565,985)	1,030,152	65%	▲
Utility Charges		(244,770)	(56,121)	(21,910)	34,211	61%	▲
Depreciation on Non-current Assets		(5,065,973)	(1,276,844)	-	1,276,844	100%	▲
Finance Cost		(116,845)	(14,779)	(2,277)	12,502	85%	
Insurance Expenses		(334,960)	(180,317)	(187,822)	(7,505)	(4%)	
Other Expenditure		(154,538)	(45,112)	(10,495)	34,617	77%	▲
(Loss) on Disposal of Assets		-	-	-	-		
		<b>(13,019,784)</b>	<b>(3,740,103)</b>	<b>(1,257,074)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and Amortisation		5,065,973	1,276,844	-			
(Profit) / Loss on Asset Disposal		(24,600)	-	-			
Movement in Employee Provision Reserve		-	-	1,495			
<b>Net Amount from Operating Activities</b>		<b>(311,285)</b>	<b>1,385,905</b>	<b>2,890,131</b>			
<b>Investing Activities</b>							
<b>Inflows from Investing Activities</b>							
Capital Grants, Subsidies and Contributions	12(b)	17,035,401	6,161,022	822,989	(5,338,033)	(87%)	▼
Proceeds from Disposal of Assets	8	38,000	38,000	-	(38,000)	(100%)	▼
		<b>17,073,401</b>	<b>6,199,022</b>	<b>822,989</b>			
<b>Outflows from Investing Activities</b>							
Payments for Land and Buildings	9(a)	(1,349,351)	(586,451)	(275,863)	310,588	53%	▲
Payments for Plant and Equipment	9(b)	(965,000)	(190,000)	(271,994)	(81,994)	(43%)	▼
Payments for Furniture and Equipment	9(c)	(156,400)	(58,067)	-	58,067	100%	▲
Payments for Infrastructure Assets - Roads	9(d)	(18,286,223)	(3,397,998)	(446,808)	2,951,190	87%	▲
Payments for Infrastructure Assets - Footpaths	9(e)	-	-	-	-		
Payments for Infrastructure Assets - Other	9(f)	(310,000)	(50,000)	(20,900)	29,100	58%	▲
		<b>(21,066,974)</b>	<b>(4,282,516)</b>	<b>(1,015,565)</b>			
<b>Net Amount from Investing Activities</b>		<b>(3,993,573)</b>	<b>1,916,506</b>	<b>(192,576)</b>			
<b>Financing Activities</b>							
<b>Inflows from Financing Activities</b>							
Proceeds from New Debentures	11	600,000	600,000	-	(600,000)	(100%)	q
Transfer from Reserves	7	40,909	-	-	-		
		<b>640,909</b>	<b>600,000</b>	<b>-</b>			
<b>Outflows from Financing Activities</b>							
Repayment of Debentures	11	(247,887)	(72,692)	(72,692)	-	0%	
Transfer to Reserves	7	(963,520)	-	(17,979)	(17,979)		
		<b>(1,211,407)</b>	<b>(72,692)</b>	<b>(90,671)</b>			
<b>Net Amount from Financing Activities</b>		<b>(570,498)</b>	<b>527,308</b>	<b>(90,671)</b>			
<b>Movement in Surplus or Deficit</b>							
<b>Opening Funding Surplus / (Deficit)</b>	3	<b>4,875,356</b>	<b>4,875,356</b>	<b>5,403,927</b>			
Amount attributable to operating activities		(311,285)	1,385,905	2,890,131			
Amount attributable to investing activities		(3,993,573)	1,916,506	(192,576)			
Amount attributable to financing activities		(570,498)	527,308	(90,671)			
<b>Closing Surplus / (Deficit)</b>	3	<b>-</b>	<b>8,705,075</b>	<b>8,010,811</b>			

\* - 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 September 2025

	<u>2026</u>	<u>2025</u>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	16,226,679	7,713,022
Trade and other receivables	2,488,982	1,254,804
Inventories	234,644	234,839
Other assets	618,827	1,385,601
<b>TOTAL CURRENT ASSETS</b>	<b>19,569,132</b>	<b>10,588,267</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	39,810	39,810
Property, plant and equipment	14,849,063	14,061,399
Infrastructure	164,119,377	163,891,476
<b>TOTAL NON-CURRENT ASSETS</b>	<b>179,008,250</b>	<b>177,992,684</b>
<b>TOTAL ASSETS</b>	<b>198,577,382</b>	<b>188,580,951</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	965,117	2,240,139
Other liabilities	8,096,924	464,405
Borrowings	194,585	191,500
Employee related provisions	369,421	369,421
<b>TOTAL CURRENT LIABILITIES</b>	<b>9,626,047</b>	<b>3,265,465</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	850,057	925,833
Employee related provisions	123,367	123,367
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>973,424</b>	<b>1,049,200</b>
<b>TOTAL LIABILITIES</b>	<b>10,599,471</b>	<b>4,314,665</b>
<b>NET ASSETS</b>	<b>187,977,911</b>	<b>184,266,286</b>
<b>EQUITY</b>		
Retained surplus	74,341,059	70,647,413
Reserve accounts	2,259,255	2,241,276
Revaluation surplus	111,377,597	111,377,597
<b>TOTAL EQUITY</b>	<b>187,977,911</b>	<b>184,266,286</b>

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING**  
For the Period Ending 30 September 2025  
**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget \$</b>	<b>YTD Actual Total \$</b>	<b>Var \$</b>
Land and Buildings	9(a)	1,349,351	<b>275,863</b>	(1,073,488)
Plant and Equipment	9(b)	965,000	<b>271,994</b>	(693,006)
Furniture and Equipment	9(c)	156,400	-	(156,400)
Infrastructure Assets - Roads	9(d)	18,286,223	<b>446,808</b>	(17,839,415)
Infrastructure Assets - Footpaths	9(e)	-	-	-
Infrastructure Assets - Other	9(f)	310,000	<b>20,900</b>	(289,100)
<b>Total Capital Expenditure</b>		<u>21,066,974</u>	<u><b>1,015,565</b></u>	(20,051,409)
<b>Capital Acquisitions Funded by:</b>				
Capital Grants and Contributions		17,035,401	<b>1,015,565</b>	(16,019,836)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		38,000	-	(38,000)
Council Contribution - Reserves		-	-	-
Council Contribution - Operations		3,993,573	-	(3,993,573)
<b>Total Capital Acquisitions Funding</b>		<u>21,066,974</u>	<u><b>1,015,565</b></u>	

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 September 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: Tim Cooper  
Reviewed by: Travis Bate  
Date prepared: 16 Oct 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 September 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 September 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:

<b>Asset</b>	<b>Years</b>
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 September 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

**(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 September 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 September 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 September 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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns / Refunds / Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of revenue recognition</b>
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 September 2025

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	30 Sep 25		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					Favourable / (Unfavourable)
Rates	2,592,067	2,328,896	11%	263,171	<i>Above budget primarily due to back rates on GRV Transient Workforce.</i>
Capital Grants, Subsidies and Contributions	822,989	6,161,022	(87%)	(5,338,033)	<i>Primarily related to timing differences with regard to budget profile. Refer to Note 12 for further detail.</i>
<b>Total Revenues</b>	<b>4,968,699</b>	<b>10,010,186</b>	<b>(50%)</b>	<b>(5,041,487)</b>	

(b) (Expenses) / (Applications)

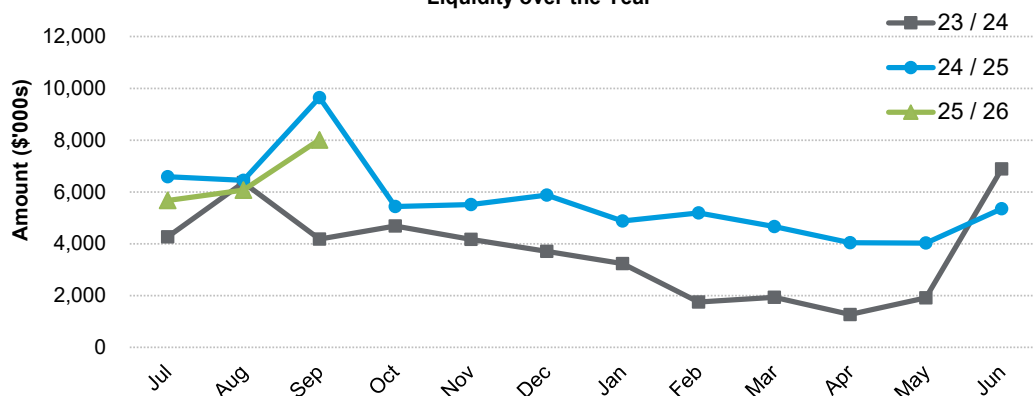
	30 Sep 25		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					Favourable / (Unfavourable)
Employee Costs	(468,585)	(570,793)	18%	102,208	<i>Reversal of accrued wages from June 25 and lower year to date employee overhead costs.</i>
Materials and Contracts	(565,985)	(1,596,137)	65%	1,030,152	<i>Mainly relates to below budget Flood Damage works (\$611K), Country Road Maintenance (112K), Parts &amp; Repairs (\$70K) and reversal of 2025 accrued expenses.</i>
Utility Charges	(21,910)	(56,121)	61%	34,211	<i>Below budget due to timing of budget profile and reversal of accrued costs from 30 June 2025.</i>
Depreciation on Non-current Assets	-	(1,276,844)	100%	1,276,844	<i>Depreciation not posted pending finalisation of 2025 audit.</i>
Other Expenditure	(10,495)	(45,112)	77%	34,617	<i>Primarily related to timing issue in relation to Community Donations &amp; Contributions (\$35K).</i>
<b>Total Expenses</b>	<b>(1,257,074)</b>	<b>(3,740,103)</b>	<b>66%</b>	<b>2,483,029</b>	

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

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 30 Sep 25	Prior Year Closing 30 Jun 25	This Time Last Year 30 Sep 24
<b>Current Assets</b>				
		\$	\$	\$
Cash Unrestricted	4	13,967,810	5,472,132	9,065,421
Cash Restricted	4	2,259,255	2,241,276	1,848,690
Receivables - Rates	6(a)	2,478,965	369,481	2,000,575
Receivables - Other	6(b)	20,833	537,314	152,878
Receivables - Pensioner Rebates and Deferr		1,985	1,288	1,288
Interest / ATO Receivable		77,425	381,626	93,204
Provision for Doubtful Debts		(12,801)	(12,801)	(110,904)
Flood Damage Income Received in Advance		(458,530)	(459,405)	(1,134,774)
Fringe Benefit Tax		13,583	-	-
WANDRRA Claims Invoiced after year end		-	-	597,400
Contract Assets		618,827	1,348,251	1,080,953
Prepayments		-	37,350	-
Inventories		234,644	234,839	208,545
Accrued Income		-	68,285	-
<b>Total Current Assets</b>		<b>19,201,997</b>	<b>10,219,637</b>	<b>13,803,276</b>
<b>Current Liabilities</b>				
Sundry Creditors		(432,203)	(1,857,781)	(502,130)
Deposits and Bonds		-	-	(50,180)
GST Payable		(588,838)	(90,389)	(190,251)
PAYG Withholding Tax		(34,194)	(41,737)	(29,977)
Loan Liability		(194,971)	(191,887)	(182,472)
Accrued Expenses		-	(253,221)	(97,850)
Income Received in Advance		-	(1,041)	-
Accrued Interest		-	(20,340)	-
Accrued Salaries and Wages		-	(64,183)	-
Accrued Time in Lieu		76	(1,676)	(922)
Overdraft	4	-	-	-
Lease Liability		-	-	-
Trust Liability		-	-	-
Suspense		(965)	(161)	(38,102)
Contract Liabilities		(7,638,394)	(5,000)	(1,242,916)
<b>Total Payables</b>		<b>(8,889,491)</b>	<b>(2,527,415)</b>	<b>(2,334,800)</b>
Provisions		(369,421)	(369,421)	(290,935)
<b>Total Current Liabilities</b>		<b>(9,258,911)</b>	<b>(2,896,835)</b>	<b>(2,625,735)</b>
Less: Cash Reserves	7	(2,259,255)	(2,241,276)	(1,848,690)
Less: Land Held for Resale		-	-	-
Less: Unspent Borrowings		-	-	-
Add: Loan Principal (Current)		215,311	212,227	205,848
Add: Employee Leave Reserve	7	187,883	186,388	82,981
Add: Movement in Employee Leave Reser		(76,214)	(76,214)	28,162
Add: Current Portion of Lease Liability		-	-	-
<b>Net Funding Position</b>		<b>8,010,811</b>	<b>5,403,927</b>	<b>9,645,842</b>

Liquidity over the Year



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

**4. CASH AND FINANCIAL ASSETS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Trust</b>	<b>Total</b>	<b>Institution</b>	<b>Interest</b>	<b>Maturity</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>		<b>Rate</b>	<b>Date</b>
<b>Cash and Cash Equivalents</b>						<b>%</b>	
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	306,651			306,651	CBA	2.85	N/A
Gascoyne River Reserve Account		1,259,255		1,259,255	CBA	4.00	N/A
Online Saver	13,660,773			13,660,773	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
<b>Total Cash and Financial Assets</b>	<b>13,967,810</b>	<b>2,259,255</b>	<b>-</b>	<b>16,227,065</b>			

**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:

<b>Description</b>	<b>Opening</b>	<b>Amount</b>	<b>Amount</b>	<b>Closing</b>
	<b>Balance</b>	<b>Received</b>	<b>Paid</b>	<b>Balance</b>
	<b>01 Jul 25</b>			<b>30 Sep 25</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
SUG Trust Fund	-	-	-	-
<b>Total Funds in Trust</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

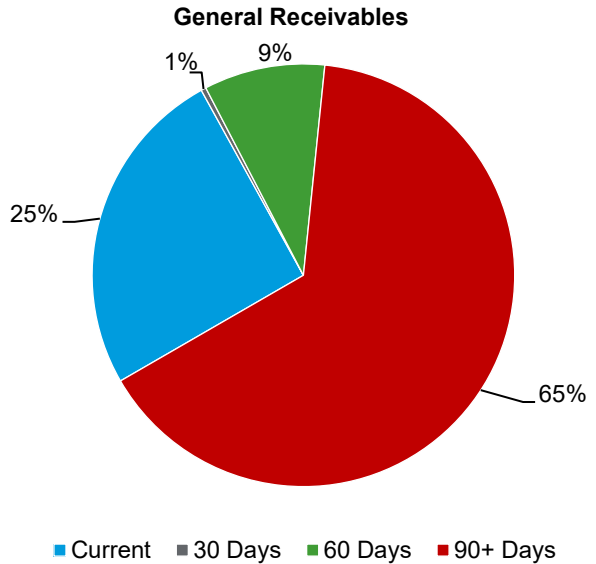
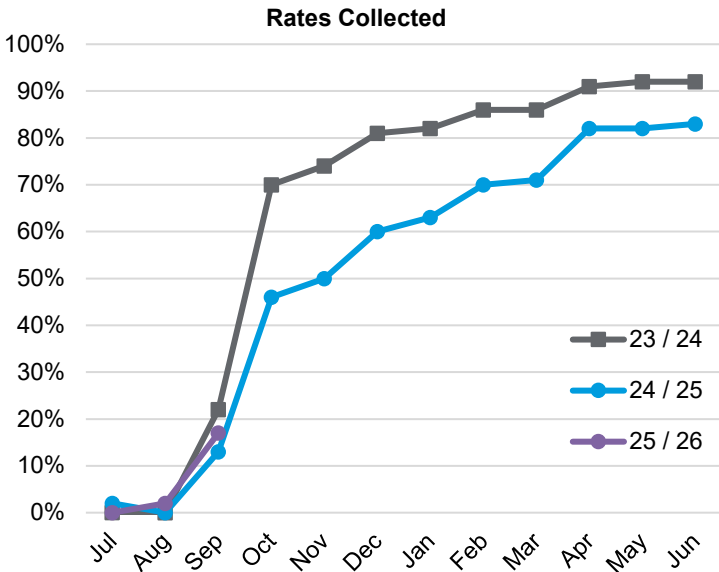
**Comments / Notes**

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

**6. RECEIVABLES**

<b>(a) Rates Receivable</b>	<b>30 Sep 25</b>
	<b>\$</b>
Rates Receivables	2,478,965
Rates Received in Advance	-
<b>Total Rates Receivable Outstanding</b>	<b><u>2,478,965</u></b>
Closing Balances - Prior Year	369,481
Rates Levied this year	2,634,519
Service charges levied this year	-
Closing Balances - Current Month	<u>(2,478,965)</u>
<b>Total Rates Collected to Date</b>	<b><u>525,035</u></b>
<i>Percentage Collected</i>	<i>17%</i>

<b>(b) General Receivables</b>	<b>30 Sep 25</b>
	<b>\$</b>
Current	5,272
30 Days	80
60 Days	1,931
90+ Days	13,551
<b>Total General Receivables Outstanding</b>	<b><u>20,833</u></b>



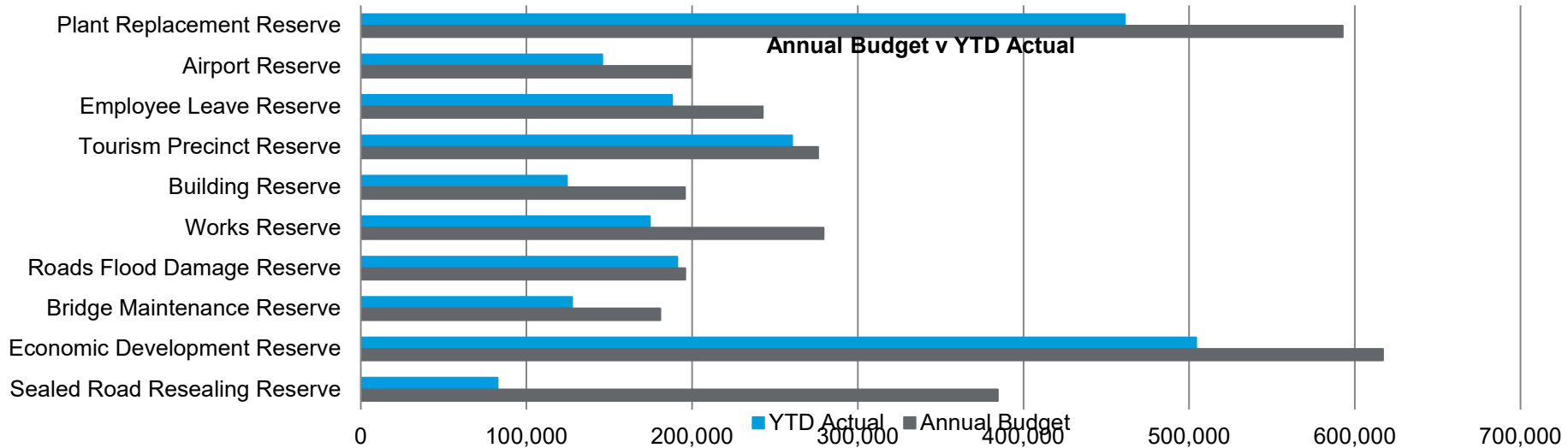
**Comments / Notes**

**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 September 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 Sep 25 \$
<b>Reserve Name</b>									
Plant Replacement Reserve	457,464	-	15,308	120,000	592,772	-	3,670	-	461,134
Airport Reserve	144,533	-	4,836	50,000	199,369	-	1,159	-	145,692
Employee Leave Reserve	186,388	-	6,237	50,000	242,625	-	1,495	-	187,883
Tourism Precinct Reserve	258,278	(40,909)	8,643	50,000	276,012	-	2,072	-	260,350
Building Reserve	123,088	-	4,117	68,520	195,725	-	1,392	-	124,480
Works Reserve	173,522	-	5,809	100,000	279,331	-	988	-	174,510
Roads Flood Damage Reserve	189,468	-	6,340	-	195,808	-	1,520	-	190,988
Bridge Maintenance Reserve	126,489	-	4,233	50,000	180,722	-	1,015	-	127,504
Economic Development Reserve	500,208	-	16,738	100,000	616,946	-	4,013	-	504,221
Sealed Road Resealing Reserve	81,838	-	2,739	300,000	384,577	-	656	-	82,494
<b>Total Cash Backed Reserves</b>	<b>2,241,276</b>	<b>(40,909)</b>	<b>75,000</b>	<b>888,520</b>	<b>3,163,887</b>	<b>-</b>	<b>17,979</b>	<b>-</b>	<b>2,259,255</b>



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

**8. DISPOSAL OF ASSETS**

**Annual Budget**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
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	-
<b>Total Disposal of Assets</b>	<b>13,400</b>	<b>38,000</b>	<b>24,600</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>24,600</b>

**YTD Actual**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
P113 - 2020 Toyota Hilux 4x4 2.8L DSL	-	-	-	-
Semi-Trailer with Side Tipping tray	-	-	-	-
<b>Total Disposal of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>-</b>

**Comments / Notes**

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

**9. CAPITAL ACQUISITIONS**

**(a) Land and Buildings**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>	<b>YTD Variance \$</b>
<b>Governance</b>				
Council Office Extension/Upgrade	322,942	322,941	261,429	61,512
<b>Housing</b>				
Lot 49 - Big D's - Replace Flooring and Blinds	13,500	5,400	-	5,400
Lot 17 (john's) - Replace Blinds	8,000	3,200	-	3,200
Lot 48 Units - Paint Outside and Redo Decking	20,000	6,667	-	6,667
Lot 49 Unit - Paint Outside and Redo Decking	20,000	6,667	-	6,667
Lot 48A and B - Carports	60,000	20,000	-	20,000
Lot 49 - Carport	35,000	11,667	-	11,667
Lot 45B - Lighting and Power to Shed	8,000	8,000	-	8,000
Lot 23 -Lighting and Power to Shed	8,000	8,000	-	8,000
Lot 19 Carport	50,000	25,000	-	25,000
Lot 53,28 Hatch Street New Housing Development	600,000	-	-	-
Lot 50 - Patio Shade Blinds	20,000	10,000	-	10,000
Lot 40 Gregory Street - Install Lighting And Power To Shed And Patio	8,000	8,000	-	8,000
<b>Transport</b>				
Depot Machinery Shed - Water Tank and Gutters Storage	10,000	-	-	-
Depot Perimeter Fence - Replacement	30,000	30,000	-	30,000
Chemical Laydown Area	80,000	80,000	-	80,000
<b>Economic Services</b>				
Storage Shed Gascoyne Junction Pub and Tourist Park	-	-	(4,582)	4,582
Laundry - GJP and Tourist Park	40,909	40,909	19,016	21,893
GJPTP - Lighting and Power to Shed	15,000	-	-	-
<b>Total Land and Buildings</b>	<b>1,349,351</b>	<b>586,451</b>	<b>275,863</b>	<b>310,588</b>

**(b) Plant and Equipment**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>	<b>YTD Variance \$</b>
<b>Transport</b>				
Telehandler	220,000	-	220,000	(220,000)
Works Supervisor Vehicle Replacement	75,000	-	-	-
Solar Lighting Tower x 2	40,000	-	-	-
Operator Camp	95,000	95,000	-	95,000
Trailer Flattop 12x7m Replacement x 2	17,000	-	17,373	(17,373)
Tandem Trailer - Fresh Water Cartage	18,000	-	22,661	(22,661)
Gardeners Truck	200,000	-	-	-
Water Wheel Trailer	35,000	-	9,291	(9,291)
Kubota Tractor Broom	20,000	-	-	-
Tow Behind Roller	150,000	-	-	-
Operator Camp	95,000	95,000	-	95,000
Air Compressor - Depot	-	-	169	(169)
90mm Pipe Rolls to Depot Yard	-	-	2,500	(2,500)
<b>Total Plant and Equipment</b>	<b>965,000</b>	<b>190,000</b>	<b>271,994</b>	<b>(81,994)</b>

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

**9. CAPITAL ACQUISITIONS (Continued)**

**(c) Furniture and Equipment**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>				
Administration Front Office Upgrade GEN	75,000	30,000	-	30,000
Administration Server Upgrade GEN	21,400	21,400	-	21,400
<b>Recreation &amp; Culture</b>				
<b>Economic Services</b>				
Privacy Bureau Meeting Pods - Centrelink and General Meetings	40,000	-	-	-
Furniture Replacement	20,000	6,667	-	6,667
<b>Total Furniture and Equipment</b>	<b>156,400</b>	<b>58,067</b>	<b>-</b>	<b>58,067</b>

**(d) Infrastructure - Roads**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
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	71,880	164	71,716
State Initiative Program 25/26 - Carnarvon Mullewa	4,770,000	1,908,000	18,141	1,889,859
Signage 25/26 - Stock	75,000	18,750	-	18,750
Grids 25/26 - Stock	60,000	15,000	-	15,000
Indigenous Access Rd/Sip Funded Landor Realignment Inclusive Ren	9,300,000	930,000	77,700	852,300
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	908,732	-	-	-
Rrg Carnarvon Mullewa Slk 122 To 148 - Resheeting - 25/26	908,732	454,368	349,129	105,239
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	-	-	-
<b>Total Infrastructure - Roads</b>	<b>18,286,223</b>	<b>3,397,998</b>	<b>446,808</b>	<b>2,951,190</b>

**(e) Infrastructure - Footpaths**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Total Infrastructure - Footpaths</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

9. CAPITAL ACQUISITIONS (Continued)

(f) Infrastructure - Other

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Community Amenities</b>				
Fence - New Rubbish Tip Reserve	150,000	-	-	-
Rehabilitate Old Rubbish Tip Reserve	20,000	-	-	-
Reverse Osmosis Plant	50,000	50,000	20,900	29,100
<b>Recreation and Culture</b>				
Upgrade River Pumps and Infrastructure	60,000	-	-	-
Museum Upgrade	30,000	-	-	-
<b>Total Infrastructure - Other</b>	<b>310,000</b>	<b>50,000</b>	<b>20,900</b>	<b>29,100</b>
<b>Total Capital Expenditure</b>	<b>21,066,974</b>	<b>4,282,516</b>	<b>1,015,565</b>	<b>3,266,951</b>

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

**10. RATING INFORMATION**

	Rateable Value	Valuation	Number of Properties	Annual Budget Revenue	Rate Revenue	Interim Rates CY	Interim Rates PY	YTD Actual Revenue
	\$	\$	#	\$	\$	\$	\$	\$
<b>General Rates</b>								
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	-	-	276,371
UV Mining	4,220,569	0.349800	159	1,476,355	1,593,917	(14,654)	(3,831)	1,575,432
GRV Transient Workforce <i>^</i>	900,000	0.250000	1	225,000	225,000	-	225,000	450,000
<b>Total General Rates</b>				<b>2,000,332</b>	<b>2,111,448</b>	<b>(14,654)</b>	<b>221,169</b>	<b>2,317,963</b>
<b>Minimum Rates</b>								
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 <i>^</i>	-	1,200	0	-	-	-	-	-
<b>Total Minimum Rates</b>				<b>329,725</b>	<b>316,525</b>	<b>-</b>	<b>-</b>	<b>316,525</b>
<b>Total General and Minimum Rates</b>				<b>2,330,057</b>	<b>2,427,973</b>	<b>(14,654)</b>	<b>221,169</b>	<b>2,634,488</b>
<b>Other Rate Revenue</b>								
Rates Write-off				(5,000)				-
Interim Rates CY/PY				-				-
Facilities Fees (Ex Gratia)				7,000				-
Financial Hardship Policy - Rates				-				(42,451)
Instalment Charges				1,860				30
<b>Total Rate Revenue</b>				<b>2,333,917</b>				<b>2,592,067</b>

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 25	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
		YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>									
Loan 29 Staff Housing	133,268	-		(19,189)	(38,665)	114,079	94,603	(368)	(2,744)
Loan 30 Staff Housing	295,920	-		-	(44,978)	295,920	250,942	449	(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)
<b>Economic Services</b>									
Loan 28 Tourism Precinct	284,850	-		(27,480)	(55,652)	257,370	229,198	(2,237)	(12,156)
<b>Total Repayments</b>	<b>1,239,138</b>	<b>-</b>	<b>600,000</b>	<b>(72,692)</b>	<b>(247,887)</b>	<b>1,166,446</b>	<b>1,591,251</b>	<b>(2,278)</b>	<b>(66,845)</b>

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

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
General Commission Grants	Government of WA	1,977,747	494,437	635,591
<b>Law, Order and Public Safety</b>				
Grant (DFES) Operating	DFES	25,230	6,308	8,696
<b>Education and Welfare</b>				
CRC Operating Grant	Dep. of Regional Dev.	99,000	48,000	-
Other Community Grants		5,000	5,000	7,000
<b>Recreation &amp; Culture</b>				
<b>Transport</b>				
FAGS Roads	Government of WA	749,149	187,287	229,965
MRWA Direct Grant	MRWA	489,904	489,904	489,904
Hastings Road Maintenance Ullwarra Rd		-	-	-
<b>Economic Services</b>				
Contributions for Projects		85,000	-	-
Town Planning Schemes and Strategies		-	-	226
<b>Other Property and Services</b>				
Diesel Fuel Rebate	ATO	55,000	13,749	18,377
<b>Total Operating Grants, Subsidies and Contributions</b>		<b>3,486,030</b>	<b>1,244,685</b>	<b>1,389,758</b>

**(b) Capital Grants, Subsidies and Contributions**

<b>Transport</b>				
Roads to Recovery		1,545,344	-	-
Regional Road Group Funding		1,211,642	484,656	726,984
Indigenous Access Roads - Fund Income		608,415	208,366	164
State Initiative Program (Road Projects)		13,670,000	5,468,000	95,841
<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>17,035,401</b>	<b>6,161,022</b>	<b>822,989</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>20,521,431</b>	<b>7,405,707</b>	<b>2,212,748</b>

**(c) Flood Damage Reimbursements**

<b>Transport</b>				
Grants DRFAWA - AGRN 1062		1,344,350	134,435	9,034
Grants DRFAWA - AGRN 1021		-	-	-
<b>Total Flood Damage Reimbursements</b>		<b>1,344,350</b>	<b>134,435</b>	<b>9,034</b>

# **APPENDIX 3**

**(2026 Council Meeting Dates)**



## COUNCIL MEETING DATES 2026

### Shire of Upper Gascoyne Notice of Ordinary Council Meetings 2026

In accordance with the Local Government Act 1995 and Administration Regulations 12 (1), it is hereby notified that as from January 2025 to December 2025, Ordinary Council meetings of the Shire of Upper Gascoyne will be held as follows:

4 <sup>th</sup> Wednesday of Each Month*	
February*	Wednesday 11 <sup>th</sup>
March	Wednesday 25 <sup>th</sup>
April	Wednesday 22 <sup>nd</sup>
May	Wednesday 27 <sup>th</sup>
June	Wednesday 24 <sup>th</sup>
July	Wednesday 22 <sup>nd</sup>
August	Wednesday 26 <sup>th</sup>
September	Wednesday 23 <sup>rd</sup>
October	Wednesday 28 <sup>th</sup>
November	Wednesday 25 <sup>th</sup>
December*	Wednesday 16 <sup>th</sup>
*Exception being February (brought forward due to long break between meetings) and December (brought forward due to Christmas).	

Ordinary Council Meetings commence at 10:30am in the Shire Council Chambers located at 4 Scott Street, Gascoyne Junction, except for the May meeting – this will be held at the Mount Augustus Tourist Park in conjunction with the Eastern Road inspections.

Road inspections are scheduled for:

April 2026 - Western Road inspections  
May 2026 - Eastern Road Inspections

Rate payers and residents are welcome to attend the Council Meetings and participate in the Public Question Time session which is held at the beginning of each Council Meeting.

John McCleary JP  
Chief Executive Officer

**WA SCHOOL HOLIDAYS 2026**

**FIRST DAY OF SCHOOL MONDAY 2 FEBRUARY**

**AUTUMN HOLIDAYS FRIDAY 3 APRIL – SUNDAY 19 APRIL**

**WINTER HOLIDAYS SATURDAY 4 JULY – SUNDAY 19 JULY**

**SPRING HOLIDAYS SATURDAY 26 SEPTEMBER – SUNDAY 11 OCTOBER**

**SUMMER HOLIDAYS FRIDAY 18 DECEMBER – SUNDAY 31 JANUARY 2027**

# **APPENDIX 4**

**(Local Planning Scheme – pages 11 & 12)**

USE AND DEVELOPMENT CLASS	ZONES				
	Settlement	Rural	Rural Enterprise	Rural Townsite	Light Industry
Market	LAND USE PERMISSIBILITY IS TO BE DETERMINED IN ACCORDANCE WITH THE APPROVED LAYOUT PLAN	A	X	D	X
Medical centre		X	X	A	X
Mining operations		D*	X	X	X
Motel		I	X	A	X
Motor vehicle repairs		X	A	X	P
Motor vehicle wash		X	A	X	P
Office		X	X	P	I
Park home park		A	A	A	X
Place of worship		X	X	D	X
Reception centre		X	X	A	X
Recreation – private		D	X	A	X
Renewable energy facility		A	A	X	X
Residential – aged and/or dependent persons dwellings		X	X	A	X
Residential – ancillary		P	P	P	X
Residential building		D	D	D	X
Residential – grouped dwelling		X	A	P	X
Residential – multiple dwelling		X	X	D	X
Residential – single house		P	P	P	X
Resource recovery centre		X	X	X	A
Restaurant/cafe		I	X	D	X
Road house		D	D	D	D
Rural home business		P	D	D	X
Rural pursuit/hobby farm		P	D	X	X
Secondhand dwelling		D	D	D	D
Service station		A	A	D	D
Shop		I	A	P	X
Tavern		I	X	A	X
Telecommunications Infrastructure		A	A	A	D
Tourist development		A	A	A	X
Trade display		X	X	X	P
Trade supplies		X	A	X	P
Transport depot		X	A	X	P
Veterinary centre		D	A	A	D
Warehouse/storage		I	D	D	P
Waste disposal facility	A	X	X	X	
Waste storage facility	A	X	X	X	
Workforce accommodation	I	A	A	X	

\* Mining operations' covered by the *Mining Act 1978* is exempt from the requirement for development approval and will be determined in accordance with the *Mining Act 1978*.

## **17. Interpreting zoning table**

- (1) The permissibility of uses of land in the various zones in the Scheme area is determined by cross-reference between the list of use classes on the left hand side of the zoning table and the list of zones at the top of the zoning table.
  - (2) The symbols used in the zoning table have the following meanings –
    - P means that the use is permitted if it complies with any relevant development standards and requirements of this Scheme;
    - I means that the use is permitted if it is consequent on, or naturally attaching, appertaining or relating to the predominant use of the land and it complies with any relevant development standards and requirements of this Scheme;
    - D means that the use is not permitted unless the local government has exercised its discretion by granting development approval;
    - A means that the use is not permitted unless the local government has exercised its discretion by granting development approval after giving notice in accordance with clause 64 of the deemed provisions;
    - X means that the use is not permitted by this Scheme.
- Note: 1. The development approval of the local government may be required to carry out works on land in addition to any approval granted for the use of land. In normal circumstances one application is made for both the carrying out of works on, and the use of, land. For development on land that does not require development approval see clause 61 of the deemed provisions.
2. In considering an application for development approval, the local government will have regard to clause 67 of the deemed provisions.
- (3) A specific use class referred to in the zoning table is excluded from any other use class described in more general terms.
  - (4) The local government may, in respect of a use that is not specifically referred to in the zoning table and that cannot reasonably be determined as falling within a use class referred to in the zoning table –
    - (a) determine that the use is consistent with the objectives of a particular zone and is therefore a use that may be permitted in the zone subject to conditions imposed by the local government; or
    - (b) determine that the use may be consistent with the objectives of a particular zone and give notice under clause 64 of the deemed provisions before considering an application for development approval for the use of the land; or

# **APPENDIX 5**

**(Email from DOWLING GIUDICI + ASSOCIATES)**

## Sean Walker

---

**From:** John McCleary  
**Sent:** Tuesday, 14 October 2025 1:55 PM  
**To:** Sean Walker  
**Subject:** FW: Duplex - TPI advice - 28 Hatch Street  
**Attachments:** LPS 1\_cl.33.pdf

**From:** Tony Dowling <dga@dgaplanning.com>  
**Sent:** Tuesday, 14 October 2025 1:46 PM  
**To:** John McCleary <ceo@uppergascoyne.wa.gov.au>  
**Subject:** RE: Duplex - TPI advice - 28 Hatch Street

Hi John,

Yes you can, but it will take considerable length of time. Moves are now afoot by the WAPC to undertake scheme reviews (which are usually quite comprehensive) every 10 years as opposed to currently, every 5 years. I think you would want to avoid this process if possible. Changes to LPS 1 can be done via the amendment process.

As Liz Bushby advises below, you have a number of other options to pursue.

Option 2 – amending LPS 1 – is an appropriate course of action. However, rather than seek to recode singular allotments the WAPC would prefer a **more holistic approach** be undertaken. In other words, any proposed recoding (**'upcoding'**) ought to **apply to the whole of the street block** in which the subject lot is located. The WAPC does not generally support 'spot rezonings or recodings limited to singular lots.

In respect to option 3, I have a differing view to Liz that varying the R12.5 requirements will undermine the application of the density controls applying to residential development on land zoned Rural Townsite.

So long as a proposal can demonstrate accord with relevant objectives (and the **design principles**) of the R-codes and LPS 1, and that sufficient area is available within the subject land to accommodate onsite effluent disposal systems designed and capable of accommodating the expected volume of effluent anticipated to be generated by the residential development, then a **variation to or departure from** minimum and average site area provisions can (and ought to be) **favourably considered**. Such a proposal will only require the lodgement and determination of a **development application** (in respect to the local planning framework).

Granting approval to a development seeking to vary or depart from an R-code or scheme provision **does not automatically mean that a precedent will be established** and that each and every subsequent proposal to vary an R-code or scheme provision ought to be granted. As you will know, each individual development proposal is required to be treated on its **individual merit** (within the parameters of the matters set out in clause 67 in Schedule 2 of the LPS Regs 2015) and on a case-by-case basis.

I venture to say that if approving a non-complying proposal leads to more similar proposals within the Gascoyne Junction townsite (and generally the local community and affected owners and occupiers of land have no objection to these) then there may be an appetite within the community – or at least an acceptance – that changes to the current residential density applying to the Rural Townsite zones (ie. an upcoding) ought to be favourably considered or is perhaps warranted, especially if will result in an increase in the availability of housing stock and choice and any associated local economic benefits etc.

It should be noted too that in respect to **public consultation** (referencing clause 2.3 in Part A of the R-codes and **clause 33(5)** in LP 1), it is **not a mandatory requirement** to consult the local community and/or adjoining and surrounding owners and occupiers of land on such proposal. A copy of clause 33 extracted from LPS 1 is attached for your assistance. Please further note that if the Shire decides that consultation with affected owners and occupiers of land and the general community is warranted or deemed desirable, any submissions made on such proposals are to be limited to town planning grounds only and extraneous matters cannot be considered.

I trust this advice and my opinion is of assistance.

Happy to discuss further or provide any clarification.

Kind regards

Tony

**Anthony (Tony) Dowling**  
**Principal Planner**

**DOWLING GIUDICI**  
**+ ASSOCIATES**

Regional Development  
& Planning

**M:** 0419 951 212 | **E:** [dga@dgaplanning.com](mailto:dga@dgaplanning.com)

**From:** John McCleary <[ceo@uppergascoyne.wa.gov.au](mailto:ceo@uppergascoyne.wa.gov.au)>

**Sent:** Monday, 13 October 2025 10:22 AM

**To:** Tony Dowling <[dga@dgaplanning.com](mailto:dga@dgaplanning.com)>

**Subject:** FW: Duplex - TPI advice - 28 Hatch Street

Hi Tony

Please see the email below. Are we able to change the R Codes on this block and another as part of the TPS Review?

Kind Regards

**John McCleary**  
**CHIEF EXECUTIVE OFFICER**



Address Lot 4 Scott Street| Gascoyne Junction | WA | 6705

**E** [ceo@uppergascoyne.wa.gov.au](mailto:ceo@uppergascoyne.wa.gov.au)

**W** [www.uppergascoyne.wa.gov.au](http://www.uppergascoyne.wa.gov.au)

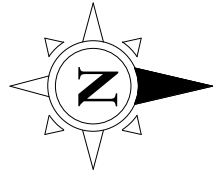
**phone (08) 9943 0988| fax (08) 9943 0507**

**Mobile 0417107446**

# **APPENDIX 6**

**(Housing Design Layout)**

F.F.L - FINISHED FLOOR LEVEL  
 F.C.L - FINISHED CUT/COMPACT LEVEL  
 N.G.L - NATURAL GROUND LEVEL

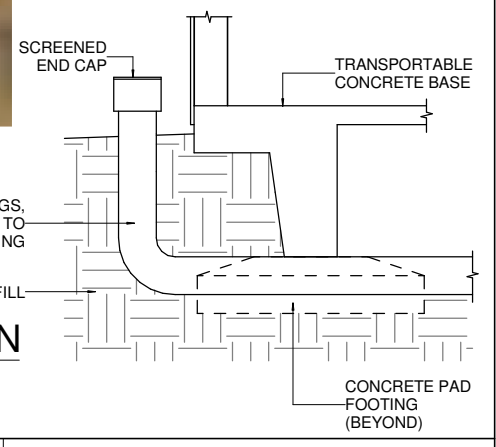


CONCRETE AREA (UNIT A)		CONCRETE AREA (UNIT B)	
ALFRESCO	19.44m <sup>2</sup>	ALFRESCO	19.44m <sup>2</sup>
GARAGE	37.82m <sup>2</sup>	GARAGE	37.82m <sup>2</sup>
PATH	53.00m <sup>2</sup>	PATH	56.96m <sup>2</sup>
DRIVEWAY & CROSSOVER	128.84m <sup>2</sup>	DRIVEWAY & CROSSOVER	128.84m <sup>2</sup>
<b>TOTAL</b>	<b>239.1m<sup>2</sup></b>	<b>TOTAL</b>	<b>243.06m<sup>2</sup></b>



**LOT 53  
 (#283)  
 1499m<sup>2</sup>**

**NOTE:**  
 SUB-FLOOR VENT TO HAVE A 2m RADIUS EXCLUSION ZONE FROM CENTER OF HOOD & GAS REG LOCATION



**ROAD RESERVE**

**SP SITE PLAN**  
 A101 1 : 200

**SV SUB FLOOR VENTILATION**  
 A101 1 : 20

CLIENT:	SHIRE OF GASCOYNE
ADDRESS:	28 HATCH STREET GASCOYNE JUNCTION, WA 6705
HOUSE TYPE:	3x2 - UNIT A (#23184)

Rev	Description	By	Date
A	Prepared for Tender	HH	16.10.2025

JOB No.	25XXX
DATE:	16/10/2025 12:55:12 PM
DRAWN:	HH
CHECKED:	WI
REV:	SHEET
SCALE:	A101
As indicated	

**modularwa**

T: 08 64540919 F: 08 64540918  
 W: modularwa.com.au  
 e: sales@modularwa.com.au  
 Builders reg # 101630

Use figured dimensions in preference to scaled.  
 All dimensions to be verified and checked on the job. ©

**GENERAL NOTES:**

1. DO NOT SCALE FROM THIS DRAWING. ALL CONTRACTORS TO CHECK DIMENSIONS AND NOTES PRIOR TO COMMENCEMENT OF ANY WORKS AND ANY DISCREPANCIES TO BE NOTIFIED TO THE SITE SUPERVISOR WITHOUT DELAY.

2. DIMENSIONS SHOWN ON THIS PLAN ARE TO STEEL FRAME AND DOES NOT INCLUDE EXTERNAL CLADDING OR INTERNAL LINING WIDTH.

**CLIENT NOTE:**

THIS PLAN IS TO BE READ IN CONJUNCTION WITH MODULAR WA ADDENDA AND ENGINEERED CERTIFIED DRAWINGS.

**CARPENTERS NOTE:**

SILICONE BEAD REQUIRED AT BASE OF WALL FRAMES TO ALL TILED WET AREAS

**INTERNAL OPENINGS:**

DHO: FLUSHED DOOR HEIGHT OPENING 2080mm A.F.L  
FHO: FULL HEIGHT OPENING

**DOORS & WINDOWS**

1. WINDOW HEAD HEIGHT TO BE 2143mm A.F.L UNLESS NOTED OTHERWISE.

2. INSTALL SILL SUPPORT ANGLE TO ALL ALUMINIUM EXTERNAL SLIDING DOORS. REFER TO DETAIL

**ABBREVIATION LEGEND**

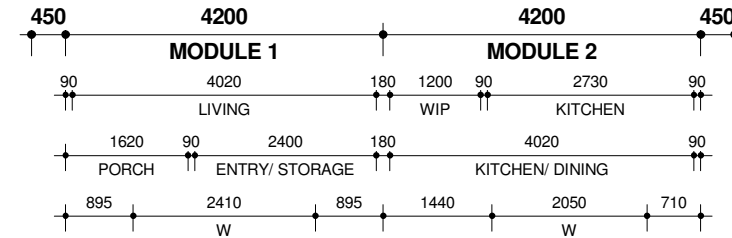
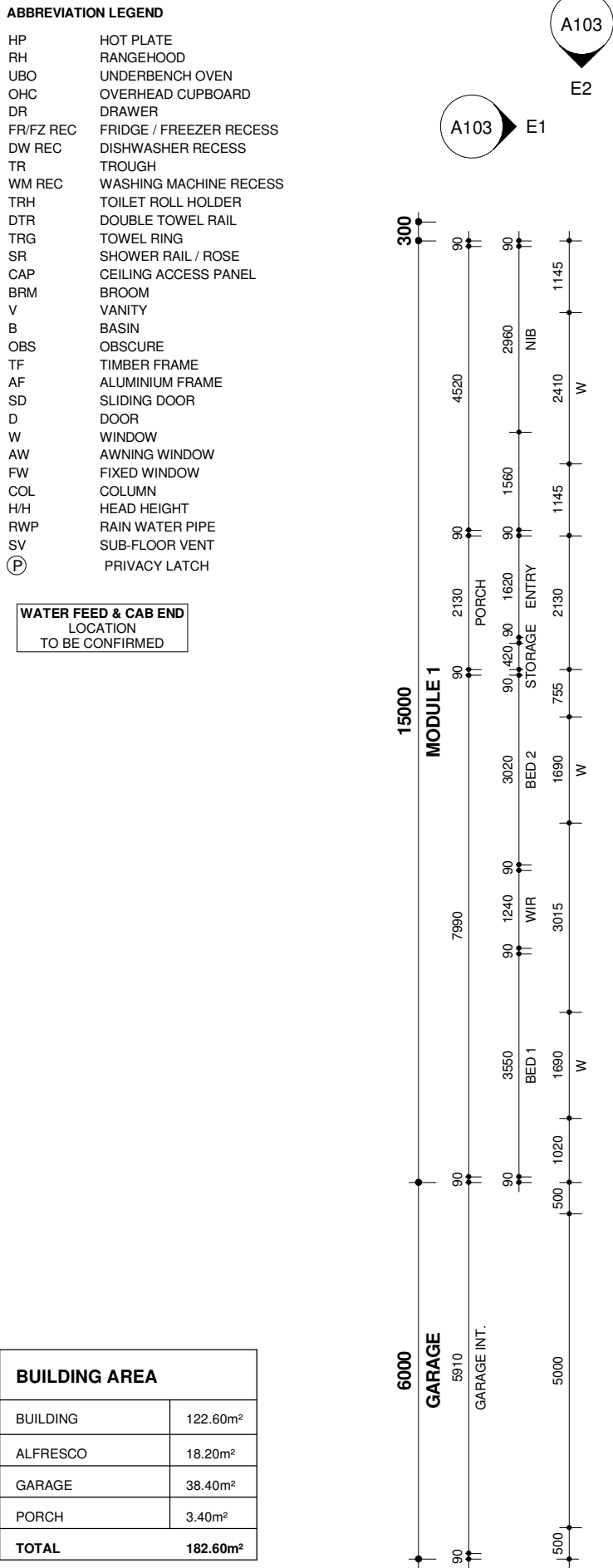
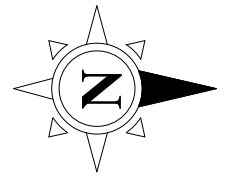
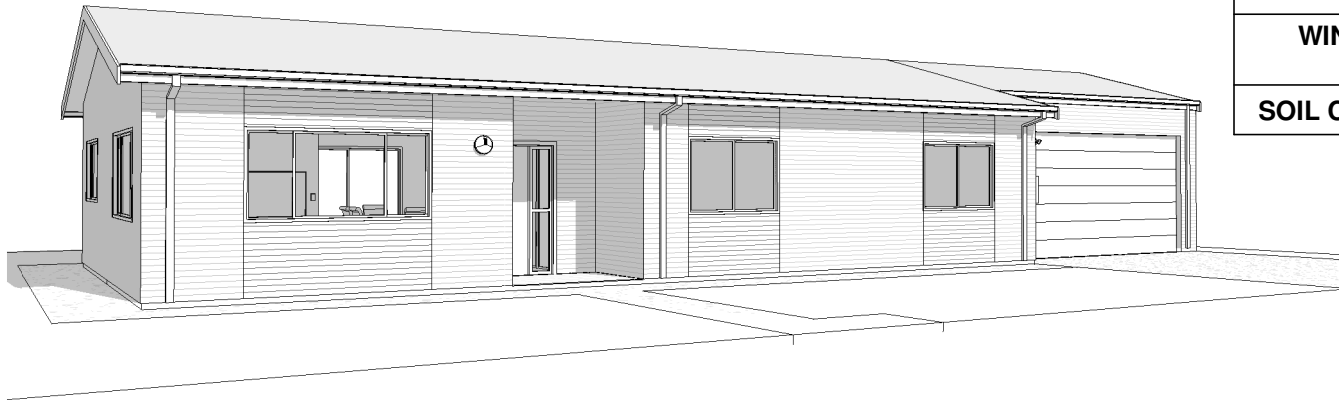
- HP HOT PLATE
- RH RANGEHOOD
- UBO UNDERBENCH OVEN
- OHC OVERHEAD CUPBOARD
- DR DRAWER
- FR/FZ REC FRIDGE / FREEZER RECESS
- DW REC DISHWASHER RECESS
- TR TROUGH
- WM REC WASHING MACHINE RECESS
- TRH TOILET ROLL HOLDER
- DTR DOUBLE TOWEL RAIL
- TRG TOWEL RING
- SR SHOWER RAIL / ROSE
- CAP CEILING ACCESS PANEL
- BRM BROOM
- V VANITY
- B BASIN
- OBS OBSCURE
- TF TIMBER FRAME
- AF ALUMINIUM FRAME
- SD SLIDING DOOR
- D DOOR
- W WINDOW
- AW AWNING WINDOW
- FW FIXED WINDOW
- COL COLUMN
- H/H HEAD HEIGHT
- RWP RAIN WATER PIPE
- SV SUB-FLOOR VENT
- P PRIVACY LATCH

**WATER FEED & CAB END**  
LOCATION TO BE CONFIRMED

**BUSHFIRE ATTACK LEVEL (BAL): LOW**

**WIND CLASSIFICATION: REGION A**

**SOIL CLASSIFICATION: "TBA"**



BUILDING AREA	
BUILDING	122.60m <sup>2</sup>
ALFRESCO	18.20m <sup>2</sup>
GARAGE	38.40m <sup>2</sup>
PORCH	3.40m <sup>2</sup>
<b>TOTAL</b>	<b>182.60m<sup>2</sup></b>

ROOF AREA	
ROOF (YARD BUILT)	145.12m <sup>2</sup>
GARAGE ROOF (SITE BUILT)	39.95m <sup>2</sup>
ALFRESCO ROOF (SITE BUILT)	18.21m <sup>2</sup>
<b>TOTAL</b>	<b>203.28m<sup>2</sup></b>

**1 FLOOR PLAN**  
A102 1 : 100

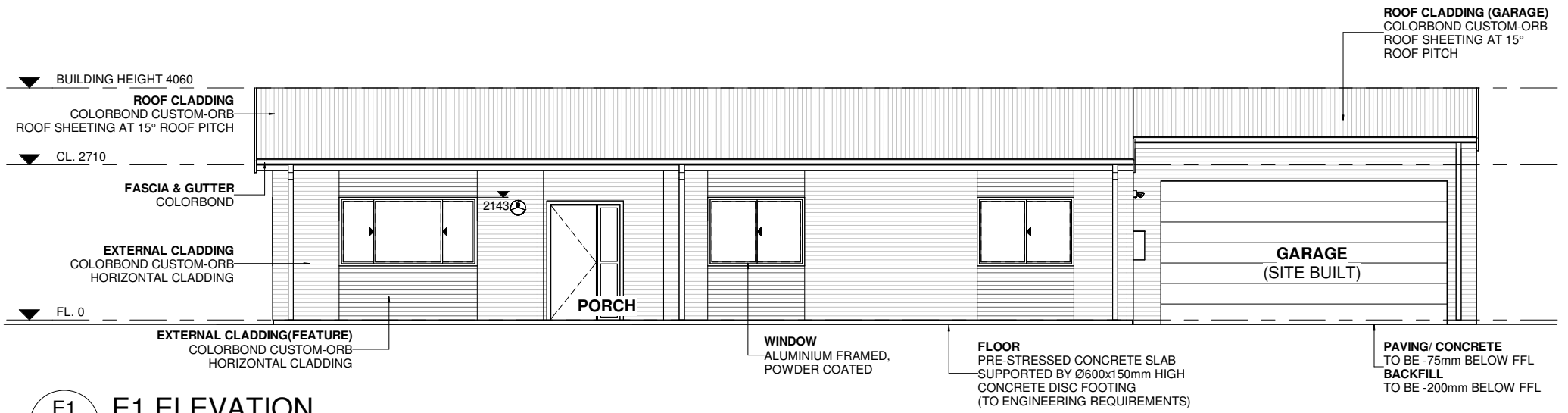
CLIENT:	SHIRE OF GASCOYNE
ADDRESS:	28 HATCH STREET GASCOYNE JUNCTION, WA 6705
HOUSE TYPE:	3x2 - UNIT A (#23184)

Rev	Description	By	Date
A	Prepared for Tender	HH	16.10.2025

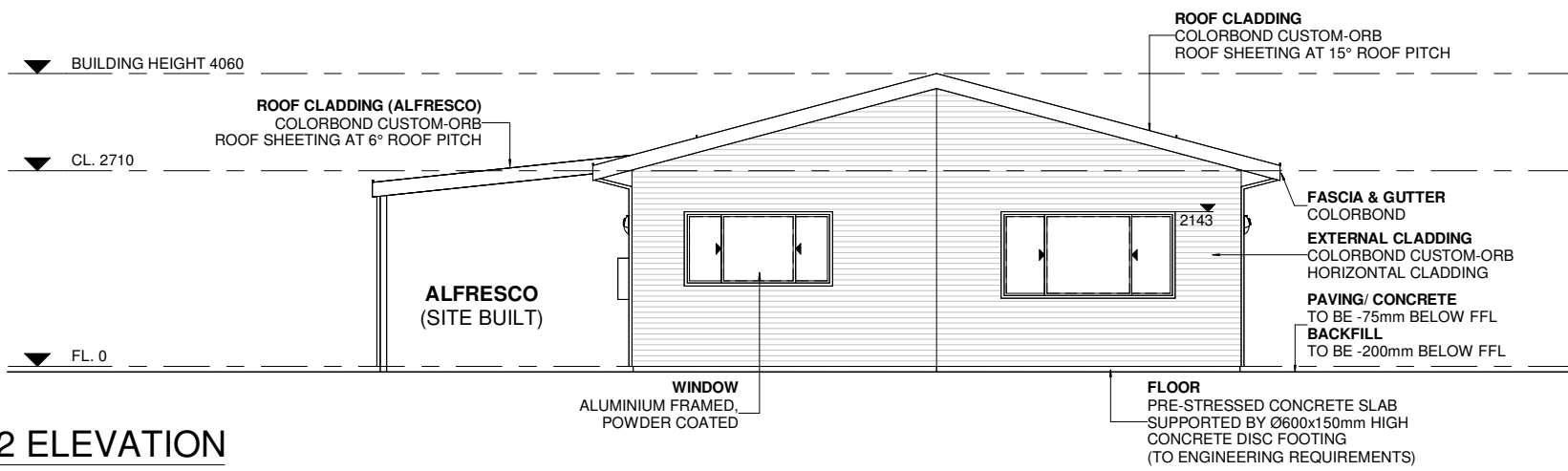
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CHECKED:	-
REV:	SHEET
SCALE:	A102 1 : 100

T: 08 64540919 F: 08 64540918  
W: modularwa.com.au  
e: sales@modularwa.com.au  
Builders reg # 101630

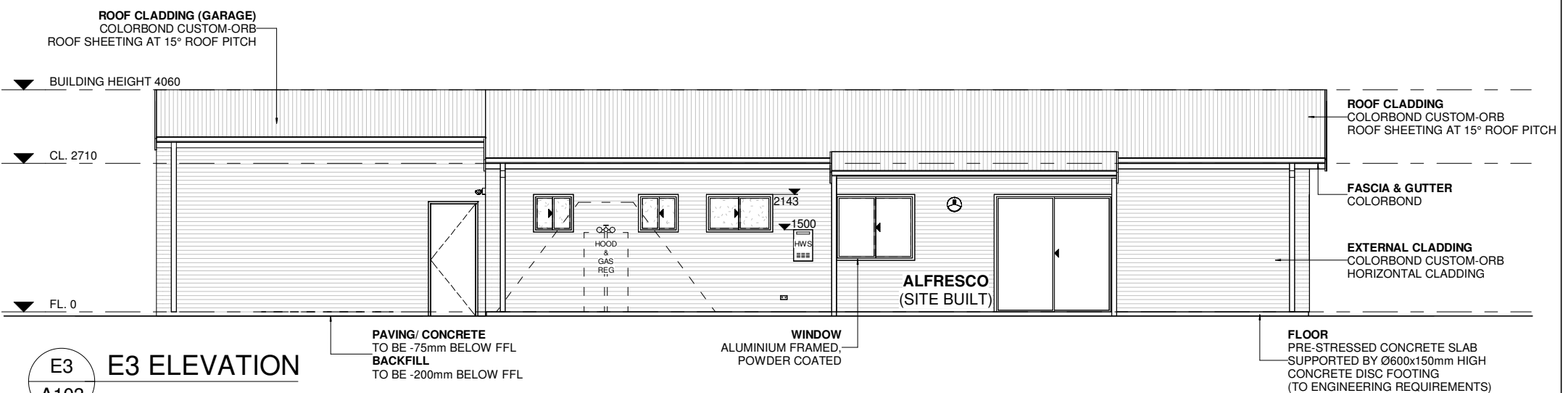
Use figured dimensions in preference to scaled.  
All dimensions to be verified and checked on the job. ©



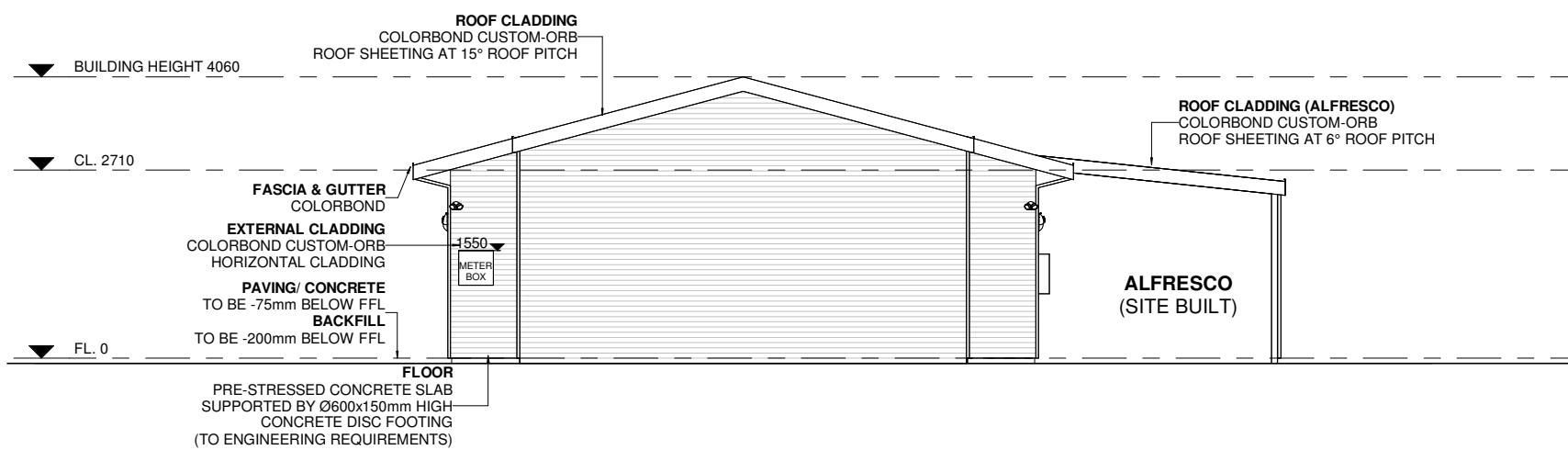
**E1 E1 ELEVATION**  
A103 1 : 100



**E2 E2 ELEVATION**  
A103 1 : 100



**E3 E3 ELEVATION**  
A103 1 : 100



**E4 E4 ELEVATION**  
A103 1 : 100

CLIENT: SHIRE OF GASCOYNE

ADDRESS: 28 HATCH STREET  
GASCOYNE JUNCTION, WA 6705

HOUSE TYPE: 3x2 - UNIT A (#23184)

Rev	Description	By	Date
A	Prepared for Tender	HH	16.10.2025

JOB No. **25XXX**

DATE: 16/10/2025 12:55:13 PM


DRAWN: **wi**

CHECKED: -

REV: SHEET

SCALE: **A**  
1 : 100

**A103**



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e: sales@modularwa.com.au  
Builders reg # 101630

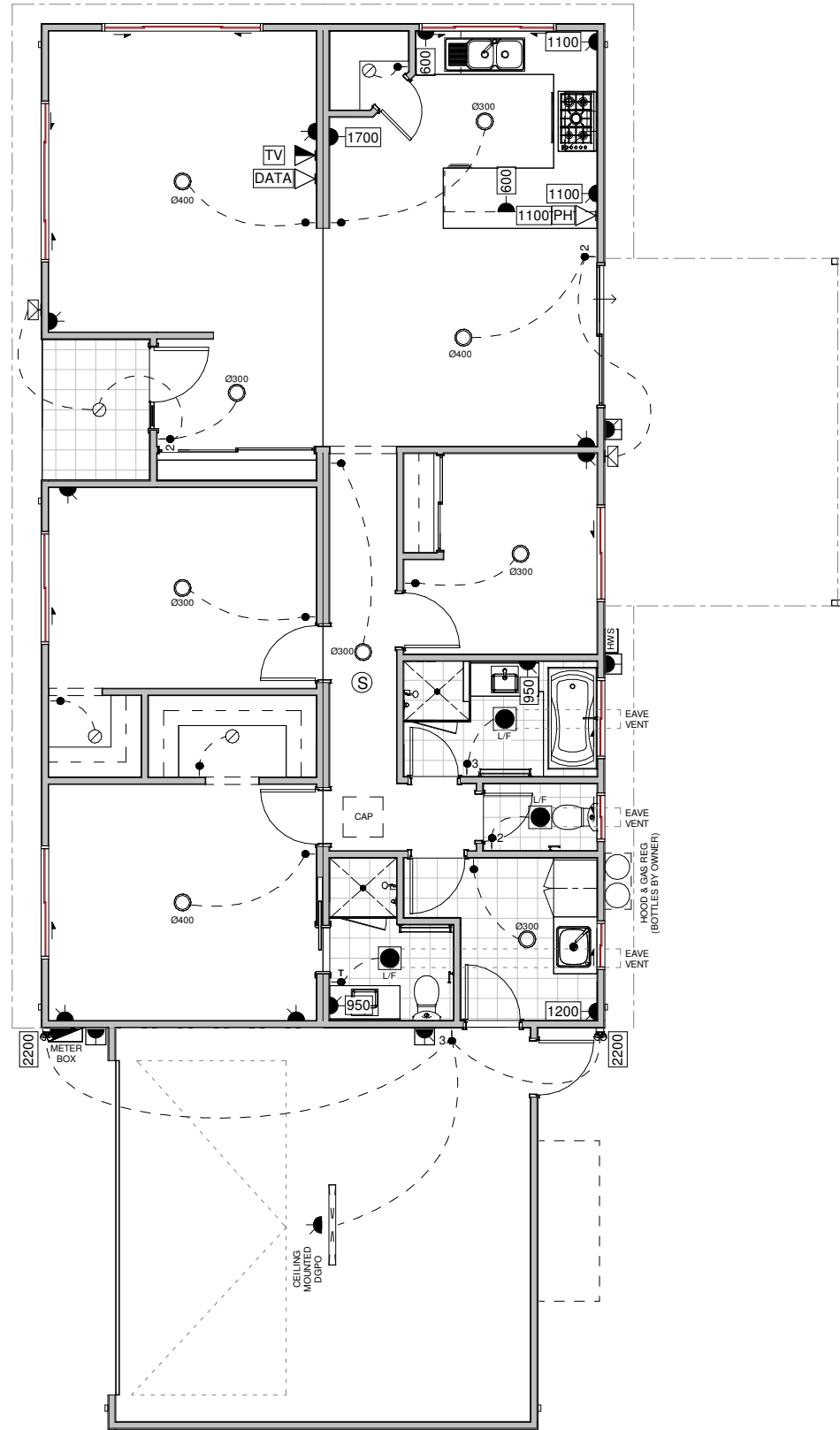
Use figured dimensions in preference to scaled.  
All dimensions to be verified and checked on the job. ©

# ELECTRICAL LEGEND

	CEILING LIGHT - L.E.D OYSTER FITTING
	CEILING LIGHT - L.E.D DOWNLIGHT FITTING
	CEILING LIGHT - L.E.D PENDANT FITTING
	EXTERNAL WALL LIGHT
	EXTERNAL WALL LIGHT - UP/DOWN
	EXTERNAL FLOOD LIGHT - WITH SENSOR
	L.E.D. SURFACE MOUNTED BATTEN
	MOTION SENSOR
	SINGLE GPO
	DOUBLE GPO
	DOUBLE GPO c/w USB OUTLET
	QUAD GPO
	SINGLE WEATHERPROOF GPO
	DOUBLE WEATHERPROOF GPO
	ISOLATION SWITCH
	AIR CONDITIONER UNIT ISOLATOR
	PHONE / DATA OUTLET
	TV POINT
	LIGHT SWITCH
	HARDWIRED SMOKE DETECTOR c/w BATTERY BACKUP
	EXHAUST FAN FLUMED
	HEAT / LIGHT / FAN
	LIGHT / FAN
	CEILING FAN
	CEILING FAN c/w LIGHT
	METER BOX

### ELECTRICAL NOTES:

1. ALL ELECTRICAL HEIGHTS ARE MEASURED FROM FINISHED FLOOR LEVEL
2. ALL LIGHT SWITCHES TO BE 1200mm ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
3. INTERNAL GENERAL POWER OUTLETS, PHONE & DATA POINTS TO BE 300mm ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
4. EXTERNAL GENERAL POWER OUTLETS AND EXTERNAL ISO SWITCH TO BE 1200mm ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
5. EXTERNAL LIGHT FITTINGS TO BE 1900mm ABOVE FINISHED FLOOR LEVEL - MEASURED TO UNDERSIDE OF FITTING
6. POWER TO DISHWASHER RECESS, ELECTRIC OVEN, RANGEHOOD, HOT PLATE, HOT WATER SYSTEM.



1 ELECTRICAL PLAN  
A104 1 : 100

CLIENT:	SHIRE OF GASCOYNE
ADDRESS:	28 HATCH STREET GASCOYNE JUNCTION, WA 6705
HOUSE TYPE:	3x2 - UNIT A (#23184)

Rev	Description	By	Date
A	Prepared for Tender	HH	16.10.2025

JOB No.	25XXX
DATE:	16/10/2025 12:55:14 PM
DRAWN:	wl
CHECKED:	-
REV:	SHEET
SCALE:	A104 1 : 100

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e: sales@modularwa.com.au  
Builders reg # 101630

Use figured dimensions in preference to scaled.  
All dimensions to be verified and checked on the job. ©

# **APPENDIX 7**

**(Application to waive back rate for Hastings Technologies)**

Hastings Technology Metals Limited  
Level 3, 5 Mill Street, Perth Western Australia 6000  
T: +61 8 6117 6118 E: info@hastingstechmetals.com  
www.hastingstechmetals.com  
ABN: 43 122 911 399

# hastings

10 October 2025

John McCleary  
Chief Executive Officer  
Shire of Upper Gascoyne  
4 Scott Street  
Gascoyne Junction WA 6705

Dear Mr McCleary,

**Re: Request for Consideration – Back Rates for 2024/2025 (Assessment No: A6539)**

We are writing in response to the recent rate notice issued to Yangibana Pty Ltd, which includes a charge of \$225,000 in back rates for the 2024/2025 financial year under the GRV – Transient Workers Accommodation category.

We respectfully request that the Shire reconsider the inclusion of these back rates for the following reasons:

1. **Non-Mining Use of Accommodation:** Over the past two years, the workers' accommodation at the referenced property has not been used for active mining operations. Instead, it has been maintained in a minimal capacity, with no active mining-related occupancy.
2. **Minimal Occupancy:** During this period, the accommodation has housed a maximum of six individuals at any one time, significantly below the capacity typically associated with transient worker facilities.

We value our strong ongoing relationship with the Shire and are committed to working collaboratively with the Shire of Upper Gascoyne. As we move forward, we are focused on developing the Yangibana Joint Venture Project in partnership with Wyloo, which we believe will bring substantial economic and employment benefits to the Upper Gascoyne region and the wider Gascoyne Region.

We would greatly appreciate your consideration of this request and welcome the opportunity to discuss this matter further.

Kind regards,



Vince Catania  
CEO Hastings