



## **MINUTES**

### **ORDINARY MEETING OF COUNCIL**

**22 April 2026**

**Commencing at 3:30PM**

**Council Chambers**

**Yougenup Road, Gnowangerup WA 6335**

**Meaning of and CAUTION concerning Council's "In Principle" support:**

*When Council uses this expression it means that:*

*(a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and  
(b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.*

*Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.*



### DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Gnowangerup for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Gnowangerup disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

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The Shire of Gnowangerup advises that anyone who has any application lodged with the Shire of Gnowangerup shall obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Gnowangerup in respect of the application.

These minutes are not a verbatim record but include the contents pursuant to Regulation 11 of Local Government (Administration) Regulations 1996.

Signed: 

**David Nicholson**  
**CHIEF EXECUTIVE OFFICER**



**DECLARATION OF INTEREST FORM**

To: Chief Executive Officer  
Shire of Gnowangerup  
28 Yougenup Road  
GNOWANGERUP WA 6335

I,(1) \_\_\_\_\_ wish to declare an interest in the following item to be considered by Council at its meeting to be held on (2) \_\_\_\_\_

Agenda Item(3) \_\_\_\_\_

The **type** of Interest I wish to declare is (4).

- Financial pursuant to Section 5.60A of the Local Government Act 1995
- Proximity pursuant to Section 5.60B of the Local Government Act 1995
- Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- Impartiality pursuant to the Code of Conduct for Council Members, Committee Members and Candidates

The **nature** of my interest is (5) \_\_\_\_\_

\_\_\_\_\_

The **extent** of my interest is (6) \_\_\_\_\_

\_\_\_\_\_

I understand that the above information will be recorded in the minutes of the meeting and placed in the Disclosure of Financial and Impartiality of Interest Register.

Yours sincerely

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Date

Notes:

1. Insert your name (print).
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 and 5.69 of the Act)..

### **DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)**

A Member, who has a Financial 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:

- a) In a written notice given to the Chief Executive Officer before the Meeting or;
- b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- a) Preside at the part of the Meeting, relating to the matter or;
- b) Participate in, or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under Section 5.68 or Section 5.69 of the Local Government Act 1995.

### **NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)**

The following notes are a basic guide for Councillors when they are considering whether they have a **Financial Interest** in a matter. These notes will be included in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measured in money terms. There are exceptions in the Local Government Act 1995 but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc.), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. **If in doubt declare.**
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:
  - 6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under s.5.68(1)(b)(ii) or the Local Government Act; or
  - 6.2 Where the Minister allows the Councillor to participate under s.5.69(3) of the Local Government Act, with or without conditions.

### **INTERESTS AFFECTING IMPARTIALITY**

DEFINITION:

- a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- b) includes an interest arising from kinship, friendship or membership of an association.

A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest;

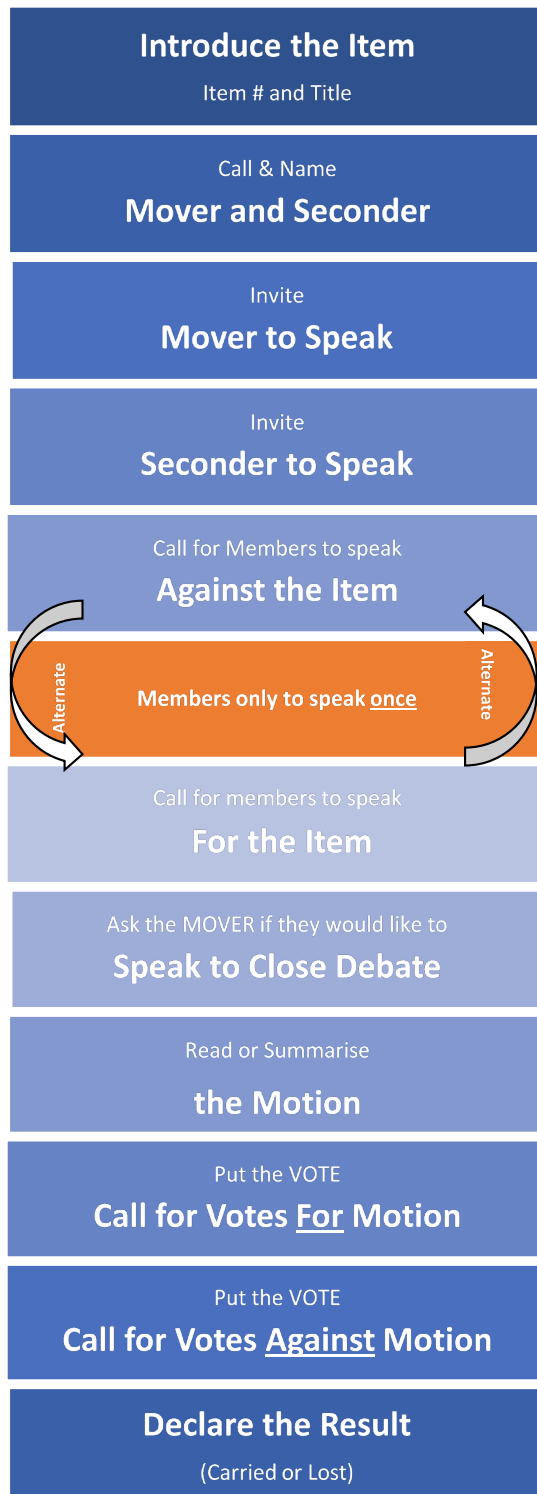
- (a) in a written notice given to the Chief Executive Officer before the meeting; or
- (b) at the meeting, immediately before the matter is discussed.

### **IMPACT OF AN IMPARTIALITY DISCLOSURE**

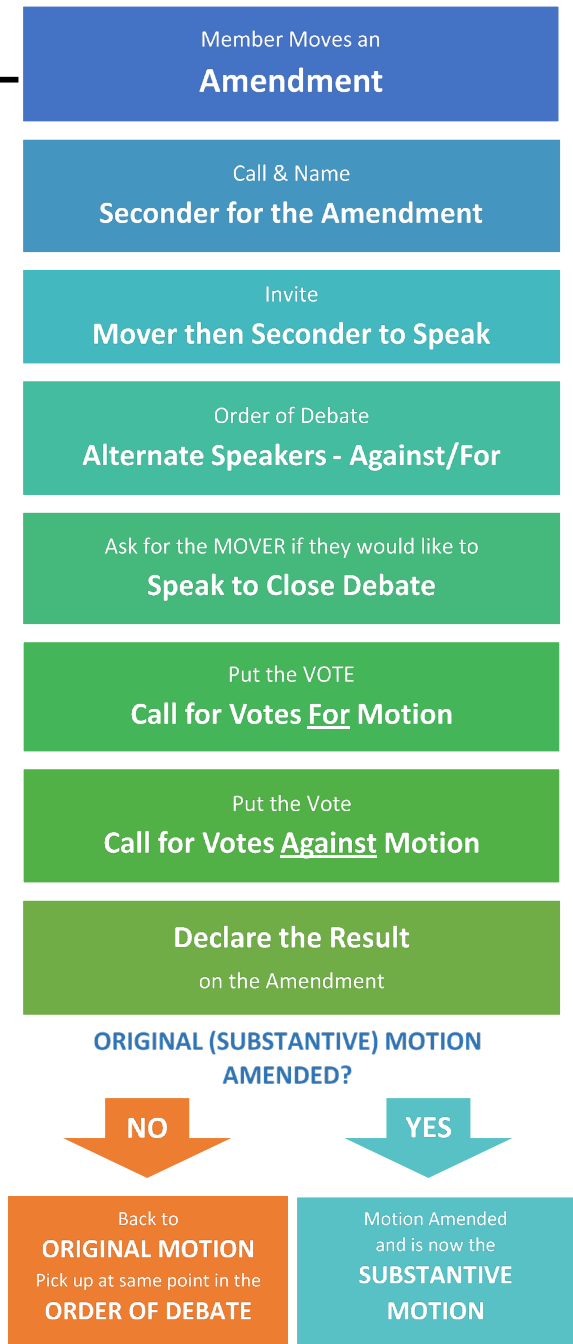
There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote. With the declaration of this new type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

# Process of Motions

## ORIGINAL MOTION

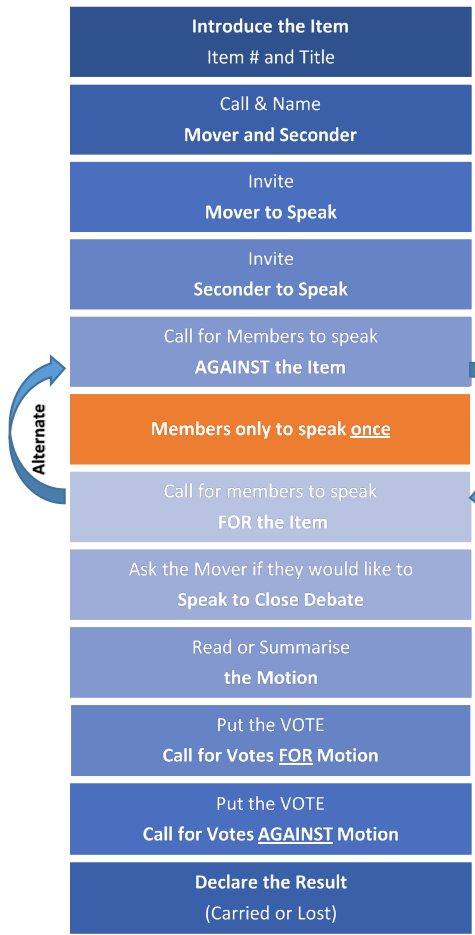


## AMENDMENT



Slight clarification of wording of motion: A minor amendment of the motion can be done at any time through the President with the approval of the Mover and the Secunder. The Minor amendment must be minuted.

# Substantive Motion

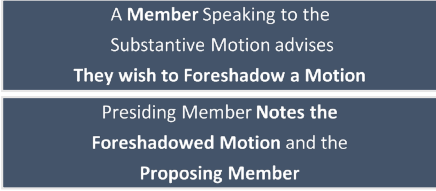


Alternate

Alternate

During Debate of Substantive Motion  
Debate of the Substantive Motion continues

E.g. If the substantive motion is lost then I wish to foreshadow an alternative motion



# Foreshadowed Motion

Alternate

Alternate

Substantive Motion LOST

CARRIED

Foreshadowed Motion Lapses

**Note:**

- Deferring an item wording:
  - “Deferred for consideration at ..... on..... and resubmitting to Council.
- “Laying an item on the table” is similar to “deferring” but used when item will be re-considered later in the same meeting.
- Questions can be asked at any time, BUT cannot be debated.

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## OPENING PROCEDURES

### 1. OPENING AND ANNOUNCEMENT OF VISITORS

Shire President, Kate O’Keeffe welcomed Councillors, staff and visitors and opened the meeting at 3:30pm.

### 2. ACKNOWLEDGEMENT OF COUNTRY

The Shire of Gnowangerup would like to acknowledge the Goreng people who are the Traditional Custodians of this land. The Shire of Gnowangerup would also like to pay respect to the Elders both past and present of the Noongar Nation and extend that respect to other Aboriginals present.

### 3. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

#### 3.1 ATTENDANCE

Cr Kate O’Keeffe JP

Shire President

Cr Rebecca O’Meehan

Deputy Shire President

Cr Robert Minitier OAM

Cr Mick Creagh

Cr Peter Callaghan

Cr Joanne Hemley

David Nicholson

Chief Executive Officer

Tom Gorman

Deputy Chief Executive Officer

Rick Miller

Executive Manager of Infrastructure & Assets

Stuart Drummond

Community and Economic Development Manager

Clementine Illy

Governance Support Officer

Anita Finn

Senior Executive Assistant and Governance Officer

#### MEMBERS OF THE PUBLIC

Edith Robertson

#### 3.2 APOLOGIES

Cr Rebecca Kiddle

#### 3.3 APPROVED LEAVE OF ABSENCE

Nil

### 4. APPLICATION FOR LEAVE OF ABSENCE

Nil

## **5. RESPONSE TO QUESTIONS TAKEN ON NOTICE**

### **Question – Edith Robertson**

What is the flow rate and mineral content of the mineral springs. Can the Shire please undertake a database search.

### **Response – CEO, David Nicholson**

We have completed a thorough database search; however, we were unable to locate any information relating to these matters.

## **6. PUBLIC QUESTION TIME**

Nil

## **7. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY**

Nil

## **8. PETITIONS / DEPUTATIONS / PRESENTATIONS**

### **8.1 PETITIONS**

Nil

### **8.2 DEPUTATIONS**

Nil

### **8.3 PRESENTATIONS**

Nil

## **9. CONFIRMATION OF PREVIOUS MEETING MINUTES**

### **9.1 ORDINARY MEETING OF COUNCIL MINUTES 25 MARCH 2026**

#### **COUNCIL RESOLUTION**

**MOVED:** Cr R O’Meehan

**SECONDED:** Cr M Creagh

**0426.04** That the minutes of the Ordinary Council Meeting held on 25 March 2026 be confirmed as a true record of proceedings.

**UNANIMOUSLY CARRIED BY: 6/0**

**FOR:** Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minter, Cr R O’Meehan,  
Cr J Hemley

**AGAINST:** Nil

**9.2 SPECIAL MEETING OF COUNCIL MINUTES 15 APRIL 2026**

**COUNCIL RESOLUTION**

**MOVED: Cr R Minitier**

**SECONDED: Cr M Creagh**

**0426.05 That the minutes of the Special Council Meeting held on 15 April 2026 be confirmed as a true record of proceedings.**

**UNANIMOUSLY CARRIED BY: 6/0**

**FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minitier, Cr R O’Meehan,  
Cr J Hemley**

**AGAINST: Nil**

## 10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

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### 10.1 ELECTED MEMBERS ACTIVITY REPORT

**Date of Report:** 22 April 2026

**Councillors:** Various

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#### Attended the following meetings/events

##### **Cr K O'Keeffe**

25 March 2026	Information Briefing Session
25 March 2026	Ordinary Council Meeting
25 March 2026	ARIC Meeting
30 March 2026	National Rural Health Alliance Meeting
8 April 2026	Council Agenda Briefing
8 April 2026	Councillor & Executive Workshop
15 April 2026	Special Council Meeting
15 April 2026	Earthquake Information Presentation Town Hall

##### **Cr R O'Meehan:**

25 March 2026	Information Briefing Session
25 March 2026	Ordinary Council Meeting
25 March 2026	ARIC Meeting
15 April 2026	Councillor Bus Tour
15 April 2026	Special Council Meeting
15 April 2026	Earthquake Information Presentation Town Hall

##### **Cr R Minter:**

25 March 2026	Information Briefing Session
25 March 2026	Ordinary Council Meeting
25 March 2026	ARIC Meeting
8 April 2026	Council Agenda Briefing
8 April 2026	Councillor & Executive Workshop
15 April 2026	Councillor Bus Tour
15 April 2026	Special Council Meeting
15 April 2026	Earthquake Information Presentation Town Hall

**Cr M Creagh:**

25 March 2026 Information Briefing Session  
25 March 2026 Ordinary Council Meeting  
25 March 2026 ARIC Meeting  
8 April 2026 Council Agenda Briefing  
8 April 2026 Councillor & Executive Workshop  
15 April 2026 Councillor Bus Tour  
15 April 2026 Special Council Meeting  
15 April 2026 Earthquake Information Presentation Town Hall  
13 April 2026 Borden Pavillion Committee meeting

**Cr R Kiddle:**

25 March 2026 Information Briefing Session  
25 March 2026 Ordinary Council Meeting  
25 March 2026 ARIC Meeting  
8 April 2026 Council Agenda Briefing  
8 April 2026 Councillor & Executive Workshop  
15 April 2026 Councillor Bus Tour  
15 April 2026 Special Council Meeting  
15 April 2026 Earthquake Information Presentation Town Hall

**Cr P Callaghan:**

25 March 2026 Information Briefing Session  
25 March 2026 Ordinary Council Meeting  
25 March 2026 ARIC Meeting  
8 April 2026 Council Agenda Briefing  
8 April 2026 Councillor & Executive Workshop  
15 April 2026 Councillor Bus Tour  
15 April 2026 Special Council Meeting  
15 April 2026 Earthquake Information Presentation Town Hall

**Cr J Hemley**

8 April 2026 Council Agenda Briefing  
8 April 2026 Councillor & Executive Workshop  
15 April 2026 Councillor Bus Tour  
15 April 2026 Special Council Meeting  
15 April 2026 Earthquake Information Presentation Town Hall

11. REPORTS FOR DECISION

**11.1 APPOINTMENT OF NEWLY ELECTED MEMBER TO COMMITTEES**

**Date of Report:** 30 March 2026

**Business Unit:** Strategy and Governance

**Responsible Officer:** David Nichoson – Chief Executive Officer

**Author:** Anita Finn – Senior Executive Assistant and Governance Officer

**Disclosure of Interest:** Nil

ATTACHMENT

List of Delegates and Members to Committees

PURPOSE OF THE REPORT

To appoint the newly elected Member, Joanne Hemley to be a member of the CEO Review Committee and the Audit, Risk and Improvement Committee and as a Proxy delegate/representatives to Community Resources Centre Gnowangerup, Great Southern Treasures and Southern Ag Care.

BACKGROUND

At the Local Government Ordinary Election held in October 2025, not all vacant Council positions were filled. As a result, an Extraordinary Election was conducted on 26 March 2026 to fill the remaining vacancy.

Following the extraordinary election, Cr J Hemley was declared elected as a Councillor and has since completed the required declaration of office.

To enable Cr J Hemley to fully participate in the governance and decision-making functions of Council, it is now necessary to formally appoint her as a member and/or Council delegate to relevant committees.

COMMENTS

The CEO Review Committee and the Audit, Risk and Improvement Committee perform an important role in supporting Council's governance, oversight and advisory functions.

Appointment of Councillors to internal and community committees ensures appropriate representation in the community, continuity of operations and compliance with committee Terms of Reference.

## CONSULTATION

Nil.

## LEGAL AND STATUTORY REQUIREMENTS

### **s. 5.8. Establishment of committees**

*A local government may establish\* committees of 3 or more persons to assist the council.*

*\* Absolute majority required.*

### **s. 5.10. Appointment of Committee Members**

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

Nil

## STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

<b>Theme</b>	Leadership and Governance
<b>Strategy</b>	4.1. Effectively represent, promote and advocate for the benefit of our community and district.

## STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

<b>Risk description</b>	<b>Failure not to appoint Cr Hamley to the committees</b>
<b>Primary Strategic Risk Category</b>	Adverse Regulatory change
Primary Strategic Risk Category <b>Description</b>	<ul style="list-style-type: none"><li>• Investigation of Council for non compliance</li><li>• Reputational damage.</li></ul>
<b>Consequence:</b> (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
<b>Likelihood:</b> (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

## IMPACT ON CAPACITY

Nil

### ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council may choose not to appoint Cr Hamley to the relevant committees at this time. If this option is adopted, the Councillor will not be a member of, nor act as a delegate to, any committee unless and until a formal appointment is made by Council.

### CONCLUSION

The appointment of Councillors to committees is necessary to enable effective participation, representation, and delegation in accordance with Council decisions. Without a formal appointment, a Councillor cannot be a committee member or delegate.

Council is therefore invited to consider the appointment to support appropriate committee representation, continuity of operations, and Councillor participation in committee activities.

### VOTING REQUIREMENTS

An absolute majority decision is required for the appointment of members to the CEO Review Committee and the Audit, Risk and Improvement Committee. As appointments to all committees are being presented en bloc for Council's consideration, it is recommended that Council adopt all appointments by absolute majority.

### **Absolute Majority**

### COUNCIL RESOLUTION

**MOVED: Cr P Callaghan**

**SECONDED: Cr R O'Meehan**

**0426.06 That Council:**

- 1. In accordance with section 5.10 of the Local Government Act 1995 and the Committee's Terms of Reference, appoints Cr Joanne Hemley as a member of the CEO Review Committee, with the term concluding at the next ordinary Local Government election.**
- 2. In accordance with section 5.10 of the Local Government Act 1995 and the Committee's Terms of Reference, appoints Cr Joanne Hemley as a member of the Audit, Risk and Improvement Committee, with the term concluding at the next Ordinary Local Government election.**
- 3. Appoints Cr Joanne Hemley as Proxy Delegate to the Community Resource Centre Gnowangerup, Great Southern Treasures, and Southern Ag Care, with the term concluding at the next Ordinary Local Government election.**

**CARRIED BY ABSOLUTE MAJORITY: 6/0**

**FOR: Cr K O'Keefe, Cr M Creagh, Cr P Callaghan, Cr R Minter, Cr R O'Meehan, Cr J Hemley**

**AGAINST: Nil**

## DELEGATES AND MEMBERS OF COMMITTEES OF COUNCIL

Committee		Delegate / Member	Proxy
	<b>Audit, Risk and Improvement Committee</b>	All Councillors & 2 Independent Members	
<b>BPC</b>	<b>Borden Pavilion Committee</b>	Cr M Creagh	Cr K O'Keefe
<b>BAC</b>	<b>Bushfire Advisory Committee</b>	Cr M Creagh	Cr P Callaghan
<b>CEORC</b>	<b>Chief Executive Officer Review Committee</b>	All Councillors	
<b>CRC GNP</b>	<b>Community Resources Centre Gnowangerup</b>	Cr K O'Keefe	Cr J Hemley
<b>GFSA</b>	<b>Gnowangerup Family Support Association Inc</b>	Cr K O'Keefe	Cr P Callaghan
<b>GSMC</b>	<b>Gnowangerup Sporting Management Committee</b>	Cr R O'Meehan	R Minter
<b>DAP</b>	<b>Development Assessment Panel</b>	Cr P Callaghan Cr R Kiddle	Cr M Creagh Cr R O'Meehan
<b>GSSRG (former GSRAG)</b>	<b>Great Southern Sport and Recreation Group</b>	Cr P Callaghan	Cr R Minter
<b>GSRRG</b>	<b>Great Southern Regional Road Group</b>	Cr R Minter	Cr R O'Meehan
<b>GST</b>	<b>Great Southern Treasures</b>	Cr R Kiddle	Cr J Hemley
<b>LEMC</b>	<b>Local Emergency Management Committee</b>	President –Chair Cr K O'Keefe	Cr R Kiddle Cr P Callaghan
<b>NSPNR</b>	<b>North Stirling Pallinup Natural Resources Inc.</b>	Cr R Minter	Cr R Kiddle
<b>OCD Inc</b>	<b>Ongerup Community Development Inc</b>	Cr P Callaghan	Cr R O'Meehan
<b>OSCC</b>	<b>Ongerup Sporting Complex Committee</b>	Cr R Kiddle	Cr M Creagh
<b>SAG</b>	<b>Southern Ag Care</b>	Cr P Callaghan	Cr J Hemley
<b>GSVROC</b>	<b>Great Southern Link VROC</b>	Cr K O'Keefe Cr R O'Meehan	Cr P Callaghan Cr R Kiddle
<b>GSZR</b>	<b>WALGA Great Southern Zone Region</b>	Cr K O'Keefe Cr R O'Meehan	Cr R Kiddle Cr P Callaghan
	<b>Yongerknow Inc.</b>	Cr R O'Meehan	Cr M Creagh

<b>11.2</b>	<b>FUEL PRICE INCREASE CONTINGENCY – BUDGET AMENDMENT</b>
<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	30 March 2026
<b>Business Unit:</b>	Corporate and Community Services
<b>Responsible Officer:</b>	Thomas Gorman – Deputy Chief Executive Officer
<b>Author:</b>	Thomas Gorman – Deputy Chief Financial Officer
<b>Disclosure of Interest:</b>	Nil

## ATTACHMENTS

Nil

## PURPOSE OF THE REPORT

This report is for Council to approve a budget amendment to reallocate existing approved expenditure that is no longer required and to create a new budget item to be used to lessen the impact of the increasing fuel price on Shire services and operations.

## BACKGROUND

The Australian economy is being impacted by the war in the Middle East through significant increases in fuel costs (unleaded and diesel). We are now seeing this impact the Shire operations through its contractors. To date two suppliers have requested contract variations to cover additional fuel costs.

## COMMENTS

The budget currently has \$64,500 (GL1233320) to cover demolition costs for 21 Whitehead Road. This property has been sold with the new owner covering the associated demolition costs. It is proposed that the above budget line be replaced with “Fuel Price Increase Contingency” expenditure budget for an amount of \$64,500. The overall budget position does not change. This contingency will allow above contract costs to be incurred to ensure community services are maintained.

Accessing this contingency will be on a case-by-case basis, authorised by the CEO to mitigate as much as possible the impact of increasing fuel costs on normal services.

## CONSULTATION

This item was discussed with elected members at the Agenda Briefing 8 April 2026.

## LEGAL AND STATUTORY REQUIREMENTS

### **LOCAL GOVERNMENT ACT 1995 - SECT 6.8**

#### **6.8 . Expenditure from municipal fund not included in annual budget**

- (1) *A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —*

- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
- (b) is authorised in advance by resolution\*; or
- (c) is authorised in advance by the mayor or president in an emergency.

**\* Absolute majority required.**

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

As this is a reallocation of an existing budget there is no financial impact to the overall financial position.

**STRATEGIC IMPLICATIONS**

As per Integrated Strategic Plan

<b>Theme</b>	Leadership and Governance
<b>Community Priority</b>	4.2 An efficient and effective organisation, providing appropriate services to our community

**IMPACT ON CAPACITY**

Approval of the budget amendment will lessen the impacts of the fuel price increases on normal operations.

**STRATEGIC RISK MANAGEMENT CONSIDERATIONS**

This item has been evaluated against the current Council approved Risk Management Register.

<b>Risk description</b>	<b>Financial Sustainability</b>
<b>Primary Strategic Risk Category</b>	Inability to maintain services and infrastructure levels for the shire
Primary Strategic Risk Category <b>Description</b>	High
<b>Consequence:</b> (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
<b>Likelihood:</b> (Almost Certain, Likely, Possible, Unlikely, Rare)	Likely

**IMPACT ON CAPACITY**

Nil

### ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council could choose not to reallocate this money and deny service provider requests for contract amendment. This could result in a deterioration in services.

### CONCLUSION

It is recommended that Council approve the budget amendment to allow utilisation of this contingency on a case-by-case basis so the impact of fuel price increases on operations are mitigated.

### VOTING REQUIREMENTS

**Absolute Majority**

### COUNCIL RESOLUTION

**MOVED: Cr P Callaghan**

**SECONDED: Cr M Creagh**

**0426.07 That Council:**

**Approves a budget amendment by removing the budget for the Whitehead Road Demolition of \$64,500 and reallocating it to a new budget line titled Fuel Price Increase Contingency.**

**CARRIED BY ABSOLUTE MAJORITY: 6/0**

**FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minitier, Cr R O’Meehan, Cr J Hemley**

**AGAINST: Nil**

<b>11.3</b>	<b>AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING 25 MARCH 26</b>
<b>Date of Report:</b>	27 March 2026
<b>Business Unit:</b>	Strategy and Governance
<b>Responsible Officer:</b>	Thomas Gorman – Deputy Chief Executive Officer
<b>Author:</b>	Anita Finn – Senior Executive Assistant and Governance Officer
<b>Disclosure of Interest:</b>	Nil

## ATTACHMENT

- **Confidential** Unconfirmed Minutes of the Audit, Risk and Improvement Committee Meeting held on 25 March 2026 (*Tabled separately*)

## PURPOSE OF THE REPORT

To advise Council of the Audit, Risk and Improvement Committee (ARIC) Meeting held on 25 March 2026 and to note the unconfirmed minutes.

## BACKGROUND

The Audit, Risk and Improvement Committee met on 25 March 2026. The unconfirmed minutes of that meeting are provided to Council for noting.

## COMMENTS

The Audit, Risk and Improvement Committee did not make any recommendations to Council at its meeting on 25 March 2026. Accordingly, this report is presented for the purpose of noting the minutes only.

## CONSULTATION

Nil.

## LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995  
 Local Government Regulations (Audit) 1996  
 Local Government (Functions and General) Regulations 1996  
 Local Government Amendment Act 2024  
 Local Government (Financial Management) Regulations 1996  
 State Records Act 2000

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

## STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

<b>Theme</b>	Leadership and Governance
<b>Strategy</b>	4.2 An efficient and effective organisation, providing appropriate service to our community

## STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

<b>Risk description</b>	<b>Failure not to note the Minutes of ARIC Meeting</b>
<b>Primary Strategic Risk Category</b>	Adverse Regulatory change
Primary Strategic Risk Category <b>Description</b>	<ul style="list-style-type: none"><li>• Investigation of Council for non compliance</li><li>• Reputational damage.</li></ul>
<b>Consequence:</b> (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
<b>Likelihood:</b> (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

## IMPACT ON CAPACITY

Nil

## ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

## CONCLUSION

The Audit, Risk and Improvement Committee is a committee of Council. Accordingly, the unconfirmed minutes of the meeting held on 25 March 2026 are presented to Council for noting

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

**MOVED: Cr R O'Meehan**

**SECONDED: Cr M Creagh**

**0426.08 That Council:**

**Receives and notes the unconfirmed minutes of the Audit, Risk and Improvement Committee Meeting held on 25 March 2026.**

**UNANIMOUSLY CARRIED BY: 6/0**

**FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minter, Cr R O'Meehan,  
Cr J Hemley**

**AGAINST: Nil**

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<b>11.4</b>	<b>COMMUNITY GRANTS REVIEW</b>
<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	22 <sup>nd</sup> April 2026
<b>Business Unit:</b>	Community Development
<b>Responsible Officer:</b>	Stuart Drummond – Community and Economic Development Manager
<b>Author:</b>	Stuart Drummond – Community and Economic Development Manager
<b>Disclosure of Interest:</b>	Nil

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#### ATTACHMENTS

- New community grants scheme policy
- Public consultation results
- Acquittal form (Form 1)
- Eligibility criteria (Form 2)
- Application form (Form 3)
- Internal assessment tool

#### PURPOSE OF THE REPORT

To review the current community grants scheme and propose changes in line with community and Shire aspirations

#### BACKGROUND

The community grants scheme distributes grant funding to local community groups each year. It has not been reviewed since 2016.

The Shire of Gnowangerup's Community Grant Scheme offers the following;

1. [Quick Grants](#) - for applications up to \$500.00, primarily for volunteer support.
2. [Community Grants](#) - for applications from \$501.00 - \$5,000.00 aimed at supporting community groups with small capital projects, events, projects etc.
3. [Special Requests Community Grants](#) - for applications from \$5000.00 - \$20,000.00 aimed at supporting community groups with large capital projects, events, projects etc. The purpose of the grant is not to fund operating costs.

The application period is open for a two-month period, between March and April. Applications are then assessed by a panel, with recommendations presented to Council. If approved, they are then included in the annual budget process and agreed as part of the budget. Successful applicants are informed once the annual budget has been agreed.

It was decided to review the current process to ascertain whether there are other ways of running the scheme that make it easier for community groups to apply and generate more targeted outcomes.

What surrounding towns offer;

**Katanning-**

1. CEO Donation up to \$500 - open anytime
2. Quick Response Grant up to \$1000 – open anytime
3. Community Grants 3 Categories:
  - Minor up to \$5,000
  - Major over \$5,000
  - Minor or Major over a 3-year term. Open Dates round 1 – 1st August – 10th September, round 2 – 1st February – 31st March

**Jerramungup-**

1. General Community Grants – up to \$10,000
2. Community Events – up to \$3,000
3. Major Events - up to \$10,000
4. CEO Donations – up to \$250.00

One funding round all year open in May and closes in June each year.

**Cranbrook-**

1. Under \$2,000
2. \$2,000 - \$6,000
3. Over \$6,000

**Wagin-**

Community Budget requests up to \$10,000, application over \$10,000 will only be considered as part of a 1/3 Council Contribution 2/3 Organisation/Group Contribution basis.

**Narrogin-**

1. Community Chest fund – up to \$2,500 round; 1 15th July – 31st August, round 2; 1st February – 28th February.
  2. Landcare Project fund – up to \$5,000; 1st February – 28th February
- CBD building façade painting grants – up to \$2,500 open all year round.

The Shire of Gnowangerup’s community grant applications over previous years have been the following;

YEAR	AMOUNT	
2017/18	\$12,500	4 applications
2018/19	\$21,371	9 applications 1 not approved
2019/20	\$65,505.80	12 applications
2020/21	\$26,392.10	6 applications
2021/22	\$61,985	14 applications 4 not approved
2022/23	\$64,152.22	13 applications 3 not approved
2023/24	\$36,141	7 applications
2024/25	\$57,966.66	10 applications 2 not approved

**COMMENTS**

The community grants scheme should be reviewed regularly to ensure it is meeting the needs of the community and reflecting the priorities of the Shire.

Following research into other schemes and community feedback, a number of options were considered.

**Future Options for the Community Grants Scheme**

A range of options are available for the future design of the Shire’s Community Grants Scheme. These options are not mutually exclusive and could be combined to create a more effective, flexible and strategically aligned program.

**Option 1: Retain the Current Model**

The Shire may choose to maintain the existing grants program in its current form. This option would involve only minor administrative adjustments and would provide continuity for community groups that are familiar with the current processes. While simple and low-cost, this option may not address issues identified through consultation, such as the need for greater clarity in outcomes, improved support for applicants, or broader accessibility.

**Option 2: Open All Year Round**

Instead of operating on an annual basis where the fund is only open to applications for one month each year, the scheme could transition to a year-round application window. It would remain open from July 1<sup>st</sup> until 30<sup>th</sup> May, or until the budget is spent, allowing the month of June to complete all the administration before the end of the financial year. This approach gives community groups greater flexibility to plan and submit applications when projects arise, reducing pressure around fixed deadlines. It may also improve participation from smaller groups with limited administrative capacity. However, a continuous intake would require more ongoing assessment capacity from staff and well-defined guidelines to manage expectations. This would not be considered too onerous due to the predicted number of applicants.

This option would also present the opportunity to delegate responsibility for approval of the grants, to staff, especially the smaller amounts. Information could be presented to Council on an on-going basis.

### **Option 3: Introduce Tighter Eligibility and Strategic Criteria**

To ensure that grants are delivering measurable community benefit, the Shire could adopt more clearly defined criteria and expectations for applicants. This may include:

- **Tapered funding over, and up to, three years**, supporting organisations to establish or scale projects while encouraging progression toward self-sufficiency.
- **Defined strategic objectives** aligned with the Shire's Council Plan, requiring applicants to demonstrate how their project contributes to priority areas.
- **Highlighting social impact**, setting out quantifiable outcomes that show the community benefits of the proposal.
- **Pre-application support**, such as attending a grant workshop or participating in one-on-one guidance with a Shire officer. This ensures applicants are well-prepared and improves the quality and feasibility of submitted proposals.

This option emphasises capacity building and impact, helping funded projects deliver stronger, longer-term outcomes.

### **Option 4: Limited Funding**

The Shire may opt to restrict the grant pool. This could be smaller grants, which would allow more organisations to benefit. A smaller pool encourages applicants to refine their proposals and focus on essential project components. It supports more rigorous assessment but may limit the range of projects supported. For longer term projects, the Shire may wish to issue tapered funding grants over a period of years. For example, if an organisation wanted a grant to employ a new member of staff, the agreement may be that the applicant receives 100% of its request in year one, 66% in year two and 33% in year three. This would encourage the applicant to ensure that the new post becomes sustainable over time by generating more income for that organisation.

### **Option 5: "Shark Tank" Pitch-Style Assessment**

A more innovative approach is to introduce a live pitch component, where shortlisted applicants present their project ideas to a panel (staff, Councillors, or community representatives). This model encourages creativity, transparency, and community engagement. Applicants gain skills in pitching and project articulation, while the panel gains a clearer understanding of each proposal's merits. This process may be particularly effective for youth, start-up ideas, or initiatives requiring community buy-in. It may also be a fun way for the Shire to gain a greater understanding of the objectives and operations of local community groups.

## **Option 6: Inclusion of Business Grants**

Expanding the scheme to include small business or micro-enterprise grants could support local economic development, stimulate innovation, and help address barriers to growth. Eligible projects might include start-ups, shopfront improvements, equipment upgrades, new business ideas, or digital transformation. This option would require separate criteria and assessment processes (e.g., demonstrating economic benefit, sustainability, or local employment outcomes), but could significantly broaden the program's impact across the Shire.

In order for the community to easily understand any changes to the community grants scheme and to be able to submit higher quality applications, excellent communication between the Shire and the community is crucial. To that end, the Shire would hold grant workshops throughout the year and also implore any potential applicant to meet with the community services team ahead of submitting an application.

### CONSULTATION

Consultation has been undertaken with previous applicants to the current community grants scheme. Six questions were asked, namely;

- What do you think of the current application process?
- What improvements would you like to see in the application process?
- Are the current grant award amounts suitable for the types of projects being funded?
- Would you like to see the fund open all year (subject to funding availability)?
- Do you think the current process is transparent and fair?
- Is the current eligibility and assessment criteria suitable?

Six organisations responded and the full anonymous responses are included in the appendix.

Responses were varied but gave some useful pointers to how the community would like to see the community grants scheme made more effective and easier to understand.

### LEGAL AND STATUTORY REQUIREMENTS

Nil

### POLICY IMPLICATIONS

A new community grants scheme policy will be introduced (attached as an appendix), setting out the objective of the community grants scheme.

### FINANCIAL IMPLICATIONS

The proposed changes are within the current community grants budget.

### STRATEGIC IMPLICATIONS

As per Integrated Strategic Plan

<b>Theme</b>	Our Community
<b>Community Priority</b>	1.1.1 Deliver and support community events and activities

## STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

<b>Risk description</b>	<b>Not to endorse the officer's recommendation</b>
<b>Primary Strategic Risk Category</b>	<b>Community leadership - That the community grants scheme is not updated to reflect the needs of the community and priorities of the Shire</b>
Primary Strategic Risk Category <b>Description</b>	<b>Public money is not being spent as effectively as it could be</b>
<b>Consequence:</b> (Insignificant, Minor, Moderate, Major, Catastrophic)	Minor
<b>Likelihood:</b> (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

### IMPACT ON CAPACITY

More officer time will be needed to work with community groups prior to their grant submissions but there is capacity within the team to carry out this work.

### ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Do nothing – continue with the current scheme. No direct implications.

Propose alternate arrangements – will delay the availability of community grants this year and would need greater clarity on what the alternatives should be.

### CONCLUSION

The community grants scheme has been reviewed, feedback from previous applicants has been considered and the processes of neighbouring Shires has been analysed. Five options for change have been drawn up, along with an option for no change. An amalgamation of the five options has been drawn together to best align the aspirations of the community with the objectives of the Shire. It was considered that doing nothing would not improve the grant scheme and therefore not an option.

Opening all year round would allow greater flexibility for community groups to react to their changing needs and enable the Shire to respond more effectively to the community. Introducing tighter criteria for the scheme will help the Shire to deliver its strategic objectives and also encourage community groups to think more strategically and commercially with their projects. Having smaller grants available also encourages the community focus on essential elements of their project. Introducing a pitching-style event would add some fun into the process and, at the same time, encourage community groups to think a bit more commercially.

It is considered that the introduction of economic development grants is important. It is and would fit in well with the launch on the economic development strategy later in the year. Therefore, a proposal will be included as part of the 2026/27 budget. Council is being asked to consider the proposal to update the scheme.

**VOTING REQUIREMENTS**

Simple majority

**COUNCIL RESOLUTION**

**MOVED: Cr P Callaghan**

**SECONDED: Cr R O’Meehan**

**0426.09 That Council:**

- 1. Notes the review of the community grants scheme**
- 2. Adopts the Community Assistant Grants policy.**

**UNANIMOUSLY CARRIED BY: 6/0**

**FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minitier, Cr R O’Meehan,  
Cr J Hemley**

**AGAINST: Nil**

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## Community Assistance Grants

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### Objective

- **To enable council to plan its support of community projects**
- **To establish clear guidelines and criteria for the administration and allocation of the Shire's community grants.**

There are two funding streams for the community assistance grants.

- Stream one is for smaller grants of up to \$5,000.
  - Stream two is for larger grants of between \$5,000 and \$10,000
- Stream 1 and Stream 2 will be open for applications from the 1<sup>st</sup> July until the 31<sup>st</sup> May each year, or until the budget for that year is spent.
  - Stream 1 applications will be assessed as they are received and a decision given within 4 weeks (max), should no further information be required. The assessments will be carried out by a panel of Shire officers,
  - Stream 2 applications will be assessed as they are received by a panel of officers and, should no further information be required, a recommendation will be taken to the next available Council meeting for a decision.
  - The eligibility criteria for the grants will reflect the aims of the Community Plan. Applicants have to clearly show the impact and benefits of their projects. For longer-term projects, tapered funding may be offered to enable the project to become sustainable over time.
  - Pre-application support will be offered by way of workshops and 1-2-1 officer support.
  - If any organisation requests more than \$10k, this will be considered annually, as part of the Shire's budget process.
  - A 'Shark Tank' pitching event will happen annually which will encourage community organisations to pitch for a small grant of up to \$1000. Pre-event workshops will help applicant hone their pitching skills.
  - Terms of any grant award and the acquittal process will be agreed with the successful recipient.

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## COMPLIANCE REQUIREMENTS

Legislation	N/A
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## DOCUMENT CONTROL

Policy Number	<b>2.21</b>
Responsible Officer	Community and Economic Development Manager
Initial Council Adoption	25/03/2026
Review Dates	<ul style="list-style-type: none"> <li>N/A (New)</li> </ul>
Next Review Due	This policy will be reviewed annually or more often where circumstances require.

Draft



# **PUBLIC CONSULTATION RESULTS**

## Q1 - What do you think of the current application process?

- Quite streamlined and doesn't need excessive information
- I am happy with it
- The process is fairly straightforward for someone who is experienced, but perhaps a one-on-one interview to explain the subject might be more efficient than trawling through the written applications? Like maybe "audition" for the funding...present, bring a folder..that way you get more of the info in one sitting?
- I'm ok with it.
- This was the first time that I had applied for the community financial assistance grant, so I can't compare at this stage.

## Q2 - What improvements would you like to see in the application process?

- Maybe some more advertising shire wide when they are available and when they will be announced.
- Works well for me
- \* - To be able to apply throughout the year as needs arise....to have an answer within a month, which would open other opportunities.
- \* - Provide a timeline when will the results come out. Provide a specific area what the shire is looking so that we could align our project to the areas that the Shire is looking. Provide a certain budget to each grant category so that the Shire will have a balance of successful applicants.
- I thought it went well. No issues.

## Q3 - Are the current grant award amounts suitable for the types of projects being funded?

YES - 4, NO - 1, NOT SURE 1

- Its good that a grant of \$20,000 is available over 3 years making it a manageable amount per year and consolidates the project i.e. OCD received this for Ongerup Weeds Project.
- But people with projects that are really going to make a social impact need to feel free to go for the 20k ones. If an individual or group can deliver something important for 20k, it's a whole lot less stress and investment for shire—just think about what manpower and consultant fees etc you'd spend on 20k??
- We are grateful that we received the grant. We will apply again next year.

#### **Q4 - Would you like to see the fund open all year round (subject to available funding)?**

YES - 5, NO - 1

- If it is a fixed time it gets groups working towards that deadline for their application. If it fits in with the council budget and work organisation then that would be a deciding factor.

- Projects often appear “unexpectedly” Or within a time frame. Not all spheres of society work with long-term strategic plans like shires. Thst doesn’t mean the projects are less important, it just means the mechanism for identification and delivery is different.

- That would be amazing.

#### **Q5 - Do you think the current process is transparent and fair?**

YES - 5, NO - 1

- It seems that way to me

- Successful applicants used to be published in the Shire's document, but now I couldn't find it anymore.

- I said yes, however I am not too sure of the process so I cant really comment to say its fair.

#### **Q6 - Is the current eligibility and assessment criteria suitable?**

YES - 5, NO - 1

- But, with certain guidelines in pace, it might be appropriate to grant an individual funds under shire supervision if they have skills to deliver a project that is worth

- We did apply for a much larger sum, however received less. However, having said that, I'm gathering many groups and organsiations had applied as well. It would be great to know who all applied and who was success and for what amounts.

**Shire of Gnowangerup  
Community Grants Acquittal Form**

**Project Details**

Organisation/Group Name

Project Name

Contact Person

Grant Amount Received

Project Completion Date

**Project Summary**

Briefly describe what happened:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Outcomes**

Approximate number of participants: \_\_\_\_\_

Did the project achieve its objectives? Yes / Partly / No

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

## Financial Summary

Item

Actual Cost (\$)

Attach receipts/invoices and 3–5 photos of the project.

### Declaration

I confirm the grant funds were spent on the approved project and the information is correct.

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

FORM

**Shire of Gnowangerup  
Community Grants Program  
Eligibility Criteria**

**Base Eligibility (Applies to All Applications)**

- Applicants must be a not-for-profit incorporated organisation, or a community group auspiced by an incorporated organisation.
- Applicants must be based in the Shire of Gnowangerup or clearly benefit Shire residents.
- Applicants must hold (or be willing to obtain prior to project commencement) \$20 million public liability insurance.
- Applicants must have no outstanding grant acquittals or debts to the Shire.

**Project Requirements**

- Projects must occur within the Shire or directly benefit local residents.
- Projects should be open and accessible to the community where appropriate.
- Projects must demonstrate community benefit (social, cultural, recreational or wellbeing).
- Projects must not be for private profit or personal financial gain.
- Projects should not duplicate an existing funded service.

**Ineligible Items**

- Wages or salaries (except specialist facilitators or trainers)
- Alcohol

- Retrospective funding (projects already completed)
- Debt repayment
- Ongoing operational costs (rent, utilities, subscriptions)
- Political or religious activities (except open community events run by those groups)

#### **Additional Requirements – Major Grants (\$5,000–\$10,000)**

- Provide a simple project budget
- Provide a project timeline
- Demonstrate community support (letters, partners, volunteers etc.)
- Show how the project will continue after funding
- Provide a contribution (cash or in-kind effort)

(NB – some or all of the above may be requested with the minor grant applications)

It is strongly recommended to contact the Community Services team before submitting an application, to discuss your project.

Telephone 9827 1007 or email [gnpshire@gnowangerup.wa.gov.au](mailto:gnpshire@gnowangerup.wa.gov.au)

**Shire of Gnowangerup  
Community Grants Application Form**

This application form is aligned with the Shire's assessment criteria. Applicants should clearly address each question to assist assessment.

**Funding Stream**

Small Community Grant (up to \$5,000)

Major Community Grant (\$5,000–\$10,000)

**1. Organisation Details**

Organisation / Group Name:

\_\_\_\_\_

ABN (if applicable): \_\_\_\_\_

Is your organisation incorporated?  Yes  No

\_\_\_\_\_

If not incorporated, name of auspicing organisation:

\_\_\_\_\_

Contact Person: \_\_\_\_\_

Position: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Brief description of your organisation (what you do and who you support):

\_\_\_\_\_

## 2. Project Overview

Project Name: \_\_\_\_\_

Project Location: \_\_\_\_\_

Proposed Start and End Dates: \_\_\_\_\_

Describe the project you are seeking funding for (what you will do):

\_\_\_\_\_

## 3. Assessment Criteria

### A. Community Benefit

Who will benefit from this project, approximately how many people, and what difference will it make to the community?

\_\_\_\_\_

### B. Alignment with Community Priorities

How does this project support the Shire's Strategic Community Plan priorities (e.g. vibrant, connected community, promoting wellbeing and inclusion)?

\_\_\_\_\_

### C. Need for Funding

Why is Shire funding required? Would the project proceed without this funding?

\_\_\_\_\_

### D. Capacity to Deliver

Describe your organisation's experience, volunteers, partnerships or planning that demonstrates your ability to successfully deliver this project.

\_\_\_\_\_

### E. Value for Money

Explain why the project represents good value for money and how costs have been kept reasonable.

\_\_\_\_\_

F. Community Contribution

Describe any cash or in-kind contribution (volunteers, fundraising, sponsorship, equipment, venue).

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G. Sustainability (Major Grants only)

Will the project continue after the grant funding ends? If yes, explain how.

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**4. Project Budget**

Item	Cost (\$)
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Total Project Cost: \$ \_\_\_\_\_

Amount Requested from the Shire: \$ \_\_\_\_\_

**5. Declaration**

I certify that the information provided is true and correct and that the organisation agrees to comply with the Shire of Gnowangerup Community Grants Guidelines.

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Shire of Gnowangerup  
 Community Grants Assessment Tool**

**Eligibility Check (Pass/Fail)**

- Application complete
- Applicant eligible (incorporated/auspiced)
- Project located in or benefits the Shire
- No outstanding acquittals

**Scoring Matrix**

Criteria	Description	Score
Community Benefit	Number of people impacted and strength of benefit (/25)	
Alignment with Community Plan	Supports local priorities (/15)	
Need for Funding	Project unlikely to occur without support (/15)	
Capacity to Deliver	Organisation capable and realistic (/15)	
Value for Money	Reasonable and efficient use of funds (/15)	
Community Contribution	Volunteers, partnerships, fundraising (/10)	
Sustainability	Ongoing impact beyond the grant (/5)	

### **Recommended Funding Thresholds**

- 80–100: Strongly recommend funding
- 65–79: Fund if budget allows
- 50–64: Consider partial funding or revisions
- Below 50: Do not fund

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**11.5 LIST OF PAYMENTS MADE FROM THE MUNICIPAL FUND AND TRANSACTION CARD ACCOUNTS FOR THE PERIOD 1 TO 31 MARCH 2026**

**Location:** Shire of Gnowangerup  
**Proponent:** N/A  
**Date of Report:** 07 April 2026  
**Business Unit:** Corporate and Community Services  
**Responsible Officer:** Thomas Gorman – Deputy CEO  
**Author:** Venice Ampon – Finance Officer  
**Disclosure of Interest:** Nil

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**ATTACHMENTS**

- List of Payments for March 2026

**PURPOSE OF THE REPORT**

To provide Council with a list of payments processed in the month of March 2026

**BACKGROUND**

Nil

**COMMENTS**

The List of Payments for March 2026 covering the period 01/03/2026 to 31/03/2026 is as follows:

<b>FUND</b>	<b>Amount</b>
Municipal Fund	\$1,266,535.43
Credit Card	\$8,937.92
<b>TOTAL</b>	<b><u><u>\$1,275,473.35</u></u></b>

**CONSULTATION**

Nil

**LEGAL AND STATUTORY REQUIREMENTS**

*Local Government (Financial Management) Regulations 1996*

**12. *Payments from municipal fund or trust fund, restrictions on making***

- (1) *A payment may only be made from the municipal fund or the trust fund —*
- (a) *if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or*
  - (b) *otherwise, if the payment is authorised in advance by a resolution of the council.*

**13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**

- (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 –*
- (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.*

**POLICY IMPLICATIONS**

Purchasing Policy 4.1

Corporate Credit Card Policy 4.4

**FINANCIAL IMPLICATIONS**

All payments are in line with the Adopted Budget or have been approved by Council as a Budget Amendment.

**STRATEGIC IMPLICATIONS**

As per Council Plan 2025-2035

<b>Theme</b>	4.	Leadership and Governance
<b>Strategy</b>	4.2	An efficient and effective organisation, providing appropriate services to our community
<b>Activity</b>	4.2.2	Ensure strong financial management through effective planning

**STRATEGIC RISK MANAGEMENT CONSIDERATIONS**

This item has been evaluated against the current Council approved Risk Management Register.

<b>Risk description</b>	Not to endorse the officer's recommendation
<b>Primary Strategic Risk Category</b>	Financial Sustainability
<b>Primary Strategic Risk Category Description</b>	Inability to maintain service and infrastructure levels for the Shire
<b>Consequence:</b> (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
<b>Likelihood:</b> (Almost Certain, Likely, Possible, Unlikely, Rare)	Unlikely

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

That Council notes the March 2026 List of Payments as per the Officer's Recommendation

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

**MOVED: Cr M Creagh                      SECONDED: Cr P Callaghan**

**0426.10    That Council:**

**Notes the payment of accounts for March 2026 consisting of:**

- **EFT23532-EFT23648... totalling \$1,152,129.51;**
- **Superannuation and Direct Deposits totalling \$114,405.92; and**
- **Corporate Credit Card totalling \$8,937.92**

**UNANIMOUSLY CARRIED BY: 6/0**

**FOR:            Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minitier, Cr R O'Meehan,  
                    Cr J Hemley**

**AGAINST:    Nil**

## SHIRE OF GNOWANGERUP

### LIST OF PAYMENTS - MARCH 2026

Chq/EFT	Name	Date	Amount
DD8000.1	AWARE SUPER	11/03/2026	\$ 13,343.39
DD8000.10	ANZ SMART CHOICE SUPER	11/03/2026	\$ 657.03
DD8000.11	THE TRUSTEE FOR MLC SUPER FUND	11/03/2026	\$ 126.25
DD8000.12	REST SUPERANNUATION	11/03/2026	\$ 90.84
DD8000.13	AUSTRALIAN RETIREMENT TRUST	11/03/2026	\$ 347.64
DD8000.14	ACCLAIM WEALTH	11/03/2026	\$ 153.39
DD8000.2	FORMULAE 1 PTY LTD ATF THE ISAIAH4110 SUPERANNUATION FUND	11/03/2026	\$ 475.37
DD8000.3	PANORAMA SUPERANNUATION FUND	11/03/2026	\$ 295.54
DD8000.4	CBUS	11/03/2026	\$ 2,165.41
DD8000.5	MERCER SUPER FUND	11/03/2026	\$ 471.63
DD8000.6	WALGS PLAN	11/03/2026	\$ 203.48
DD8000.7	CARE SUPER	11/03/2026	\$ 1,664.01
DD8000.8	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	11/03/2026	\$ 2,138.36
DD8000.9	AUSTRALIAN SUPER	11/03/2026	\$ 3,517.46
DD8015.1	DEPARTMENT OF TRANSPORT	18/03/2026	\$ 10,579.65
DD8015.2	DEPARTMENT OF TRANSPORT	19/03/2026	\$ 965.65
DD8015.3	HOUSING AUTHORITY	20/03/2026	\$ 610.00
DD8015.4	BENDIGO COMMUNITY BANK	20/03/2026	\$ 12.10
DD8015.5	DEPARTMENT OF TRANSPORT	20/03/2026	\$ 5,489.85
DD8015.6	DEPARTMENT OF TRANSPORT	23/03/2026	\$ 1,772.15
DD8018.1	DEPARTMENT OF TRANSPORT	17/03/2026	\$ 1,139.70
DD8018.10	BENDIGO COMMUNITY BANK	17/03/2026	\$ 4.00
DD8018.11	DEPARTMENT OF TRANSPORT	06/03/2026	\$ 1,919.70
DD8018.12	BENDIGO COMMUNITY BANK	06/03/2026	\$ 13.45
DD8018.13	HOUSING AUTHORITY	06/03/2026	\$ 610.00
DD8018.14	DEPARTMENT OF TRANSPORT	05/03/2026	\$ 2,260.65
DD8018.15	BENDIGO COMMUNITY BANK	05/03/2026	\$ 726.00
DD8018.16	DEPARTMENT OF TRANSPORT	04/03/2026	\$ 388.50
DD8018.17	DEPARTMENT OF TRANSPORT	03/03/2026	\$ 3,429.15
DD8018.18	BENDIGO COMMUNITY BANK	02/03/2026	\$ 3.26
DD8018.19	BENDIGO COMMUNITY BANK	01/03/2026	\$ 22.28
DD8018.2	HOUSING AUTHORITY	13/03/2026	\$ 210.00
DD8018.20	DEPARTMENT OF TRANSPORT	16/03/2026	\$ 1,415.25
DD8018.21	WATER CORPORATION	16/03/2026	\$ 891.55
DD8018.22	DEPARTMENT OF TRANSPORT	13/03/2026	\$ 547.40
DD8018.23	BENDIGO COMMUNITY BANK	13/03/2026	\$ 4.00
DD8018.24	SYNERGY	13/03/2026	\$ 295.19
DD8018.3	DEPARTMENT OF TRANSPORT	12/03/2026	\$ 11,724.35
DD8018.4	BENDIGO COMMUNITY BANK	12/03/2026	\$ 7.35
DD8018.5	WATER CORPORATION	12/03/2026	\$ 750.00
DD8018.6	FINRENT PTY LTD	12/03/2026	\$ 320.99
DD8018.7	DEPARTMENT OF TRANSPORT	11/03/2026	\$ 24.85
DD8018.8	DEPARTMENT OF TRANSPORT	10/03/2026	\$ 516.50

Chq/EFT	Name	Date	Amount
DD8018.9	DEPARTMENT OF TRANSPORT	09/03/2026	\$ 6,910.70
DD8020.1	AWARE SUPER	25/03/2026	\$ 13,698.48
DD8020.10	ANZ SMART CHOICE SUPER	25/03/2026	\$ 727.92
DD8020.11	THE TRUSTEE FOR MLC SUPER FUND	25/03/2026	\$ 103.68
DD8020.12	REST SUPERANNUATION	25/03/2026	\$ 99.92
DD8020.13	AUSTRALIAN RETIREMENT TRUST	25/03/2026	\$ 372.11
DD8020.14	ACCLAIM WEALTH	25/03/2026	\$ 165.19
DD8020.2	FORMULAE 1 PTY LTD ATF THE ISAIH4110 SUPERANNUATION FUND	25/03/2026	\$ 462.96
DD8020.3	PANORAMA SUPERANNUATION FUND	25/03/2026	\$ 112.39
DD8020.4	CBUS	25/03/2026	\$ 2,158.92
DD8020.5	MERCER SUPER FUND	25/03/2026	\$ 470.19
DD8020.6	WALGS PLAN	25/03/2026	\$ 199.49
DD8020.7	CARE SUPER	25/03/2026	\$ 1,584.74
DD8020.8	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	25/03/2026	\$ 2,063.59
DD8020.9	AUSTRALIAN SUPER	25/03/2026	\$ 3,330.20
DD8021.1	SYNERGY	21/03/2026	\$ 378.20
DD8021.2	TELSTRA	20/03/2026	\$ 170.00
DD8021.3	TELSTRA	21/03/2026	\$ 156.00
<b>DD8027.1</b>	<b>BENDIGO COMMUNITY BANK - CREDIT CARD</b>	<b>14/03/2026</b>	<b>\$ 8,937.92</b>
EFT23532	150 SQUARE PTY LTD	06/03/2026	\$ 3,325.00
EFT23533	ABA SECURITY	06/03/2026	\$ 6,439.07
EFT23534	ADMIN SOCIAL CLUB	06/03/2026	\$ 140.00
EFT23535	AFGRI EQUIPMENT AUSTRALIA PTY LTD	06/03/2026	\$ 5,188.88
EFT23536	ALBANY AUTOLEC	06/03/2026	\$ 82.72
EFT23537	ALBANY RECORDS MANAGEMENT	06/03/2026	\$ 623.70
EFT23538	ALBANY STATIONERS	06/03/2026	\$ 248.00
EFT23539	ALLQUIP TRUCK TANKS PTY LTD	06/03/2026	\$ 33,412.50
EFT23540	AMPAC DEBT RECOVERY (WA) PTY LTD	06/03/2026	\$ 379.50
EFT23541	AMY JADE DWYER	06/03/2026	\$ 400.00
EFT23542	APP CORPORATION PTY LTD	06/03/2026	\$ 40,463.28
EFT23543	AUTOSMART (WA) SOUTH WEST & GREAT SOUTHERN	06/03/2026	\$ 104.59
EFT23544	BGL SOLUTIONS	06/03/2026	\$ 13,579.18
EFT23545	BLACK AND GOLD SOCIAL CLUB	06/03/2026	\$ 110.00
EFT23546	BOC GASES	06/03/2026	\$ 211.82
EFT23547	BOOKEASY AUSTRALIA PTY LTD	06/03/2026	\$ 705.81
EFT23548	BUNNINGS ALBANY	06/03/2026	\$ 262.20
EFT23549	C & D CUTRI	06/03/2026	\$ 25,927.00
EFT23550	CALDWELL LAND SURVEYS PTY LTD	06/03/2026	\$ 3,000.00
EFT23551	CASSANDRA BEECK	06/03/2026	\$ 1,480.00
EFT23552	CAST-TECH GROUP	06/03/2026	\$ 27,013.80
EFT23553	DELTA AGRIBUSINESS WA PTY LTD	06/03/2026	\$ 2,314.00
EFT23554	EDGE PLANNING & PROPERTY	06/03/2026	\$ 4,783.33
EFT23555	EFTSURE PTY LTD	06/03/2026	\$ 7,539.40
EFT23556	FIONA BUTLER	06/03/2026	\$ 230.00
EFT23557	FVS FIRE PTY LTD T/A PROTECTOR FIRE SERVICES PTY LTD	06/03/2026	\$ 9,412.08

Chq/EFT	Name	Date	Amount
EFT23558	G&K TRUCK & 4X 4 PTY LTD	06/03/2026	\$ 162.99
EFT23559	GNOWANGERUP IGA	06/03/2026	\$ 153.47
EFT23560	GNOWANGERUP TYRE SERVICE	06/03/2026	\$ 84.00
EFT23561	GNP HARDWARE	06/03/2026	\$ 880.44
EFT23562	GREAT SOUTHERN GEOTECHNICS	06/03/2026	\$ 13,728.00
EFT23563	HERSEYS SAFETY PTY LTD	06/03/2026	\$ 469.15
EFT23564	HOWSON TECHNICAL	06/03/2026	\$ 13,906.20
EFT23565	INDIJI FLORA	06/03/2026	\$ 2,178.00
EFT23566	JAMES PETER STEWART	06/03/2026	\$ 63.50
EFT23567	JERRAMUNGUP ELECTRICAL SERVICE	06/03/2026	\$ 1,136.30
EFT23568	LEISURE INSTITUTE OF WESTERN AUSTRALIA AQUATICS	06/03/2026	\$ 300.00
EFT23569	LGRCEU	06/03/2026	\$ 144.00
EFT23570	LINKUP PTY LTD	06/03/2026	\$ 93,161.20
EFT23571	LO-GO APPOINTMENTS	06/03/2026	\$ 2,137.36
EFT23572	MERRIFIELD RANGE	06/03/2026	\$ 478.00
EFT23573	MESSAGEMEDIA	06/03/2026	\$ 714.38
EFT23574	MIDDLEERS' CONSULTING	06/03/2026	\$ 550.00
EFT23575	MOORE AUSTRLIA (WA) PTY LTD	06/03/2026	\$ 2,750.00
EFT23576	OFFICEWORKS	06/03/2026	\$ 1,890.35
EFT23577	ONGERUP FARM SUPPLIES	06/03/2026	\$ 37.60
EFT23578	ONGERUP TYRES & AUTOMOTIVE	06/03/2026	\$ 259.00
EFT23579	PROMOTIONAL EXPOSURE	06/03/2026	\$ 2,970.00
EFT23580	PURPLE PIG DISCRETIONARY TRUST T/A STRATEGIC MEMBERSHIP	06/03/2026	\$ 2,417.29
EFT23581	QHSE INTEGRATED SOLUTIONS PTY LTD	06/03/2026	\$ 603.90
EFT23582	RICKY JON MILLER	06/03/2026	\$ 374.00
EFT23583	RIVER HILL WA PTY LTD	06/03/2026	\$ 50,100.00
EFT23584	RM CONTRACTING & CIVIL	06/03/2026	\$ 363,627.00
EFT23585	ROAST AND BREW	06/03/2026	\$ 4,580.00
EFT23586	SCAVENGER SUPPLIES PTY LTD	06/03/2026	\$ 3,872.00
EFT23587	SOS OFFICE EQUIPMENT	06/03/2026	\$ 1,270.17
EFT23588	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	06/03/2026	\$ 60.00
EFT23589	STUART FRASER DRUMMOND	06/03/2026	\$ 191.70
EFT23590	TEAM GLOBAL EXPRESS PTY LTD	06/03/2026	\$ 43.89
EFT23591	THE WEST AUSTRALIAN	06/03/2026	\$ 385.00
EFT23592	THE WOOLY SHEEP CAFE & GIFT SHOP	06/03/2026	\$ 945.00
EFT23593	WA HARDWOOD FLOORS PTY LTD	06/03/2026	\$ 23,630.00
EFT23594	WARREN BLACKWOOD WASTE	06/03/2026	\$ 12,549.60
EFT23595	ABA SECURITY	20/03/2026	\$ 2,684.92
EFT23596	ADMIN SOCIAL CLUB	20/03/2026	\$ 140.00
EFT23597	AIDINVILLE FARMS PTY LTD AS TRUSTEE OF AIDINVILLE NO.2 TRUST	20/03/2026	\$ 21,450.00
EFT23598	AIR LIQUIDE	20/03/2026	\$ 119.03
EFT23599	AIRPORT LIGHTING SPECIALISTS PT	20/03/2026	\$ 1,765.50
EFT23600	ALBANY PLUMBING & GAS	20/03/2026	\$ 1,626.46
EFT23601	ALL CHEMICAL MANUFACTURING & CONSULTANCY PTY LTD	20/03/2026	\$ 4,039.20
EFT23602	ALLQUIP TRUCK TANKS PTY LTD	20/03/2026	\$ 33,412.50
EFT23603	ANNA MARIA VAN ZYL	20/03/2026	\$ 184.76

Chq/EFT	Name	Date	Amount
EFT23604	ARMADILLO GROUP	20/03/2026	\$ 437.47
EFT23605	ATF CJ TILLER FAMILY TRUST TILLER AG GROUP PTY LTD	20/03/2026	\$ 8,850.00
EFT23606	AUSTRALIAN AIRPORTS ASSOCIATION LIMITED	20/03/2026	\$ 450.00
EFT23607	BEST OFFICE SYSTEMS	20/03/2026	\$ 521.57
EFT23608	BGL SOLUTIONS	20/03/2026	\$ 987.80
EFT23609	BLACK AND GOLD SOCIAL CLUB	20/03/2026	\$ 100.00
EFT23610	D PALMER CORPORATION T/A NEXGEN CRUSHING AND SCREENING	20/03/2026	\$ 40,710.13
EFT23611	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	20/03/2026	\$ 29,295.40
EFT23612	DEPARTMENT OF LOCAL GOVERNMENT INDUSTRY REGULATION AND	20/03/2026	\$ 113.30
EFT23613	DONNA LOUISE RODNEY	20/03/2026	\$ 384.00
EFT23614	EMONA INSTRUMENTS P/L	20/03/2026	\$ 352.00
EFT23615	GNOWANGERUP COMMUNITY RESOURCE CENTRE	20/03/2026	\$ 2,169.73
EFT23616	GNOWANGERUP FAMILY SUPPORT ASSOC INC	20/03/2026	\$ 12,595.00
<b>EFT23617</b>	<b>GNOWANGERUP FUEL SUPPLIES</b>	<b>20/03/2026</b>	<b>\$ 985.61</b>
EFT23618	GNOWANGERUP IGA	20/03/2026	\$ 367.79
EFT23619	GNOWANGERUP PHARMACY AMCAL	20/03/2026	\$ 280.10
EFT23620	GNP HARDWARE	20/03/2026	\$ 581.71
EFT23621	HOWSON TECHNICAL	20/03/2026	\$ 7,007.00
EFT23622	I SWEEP TOWN & COUNTRY	20/03/2026	\$ 4,255.90
EFT23623	IT VISION SOFTWARE PTY LTD T/A READY TECH	20/03/2026	\$ 4,781.70
EFT23624	JANINE MAREE THORNTON - THE SOUL VAN	20/03/2026	\$ 200.00
EFT23625	JERRAMUNGUP ELECTRICAL SERVICE	20/03/2026	\$ 746.90
EFT23626	LANDGATE	20/03/2026	\$ 114.73
EFT23627	LG CONSULTING SOLUTIONS	20/03/2026	\$ 6,233.37
EFT23628	LGRCEU	20/03/2026	\$ 144.00
EFT23629	LIVINGSTON MEDICAL	20/03/2026	\$ 23,666.67
EFT23630	LO-GO APPOINTMENTS	20/03/2026	\$ 305.05
EFT23631	MAJOR MOTORS PTY LTD	20/03/2026	\$ 82,547.15
EFT23632	MCLEODS LAWYERS PTY LTD	20/03/2026	\$ 1,545.39
EFT23633	MOORE AUSTRLIA (WA) PTY LTD	20/03/2026	\$ 8,525.00
EFT23634	NORTH STIRLINGS PALLINUP NATURAL RESOURCES INC.	20/03/2026	\$ 22,880.00
EFT23635	OFFICEWORKS	20/03/2026	\$ 7.95
EFT23636	OWEN KELVIN WOODS	20/03/2026	\$ 100.00
EFT23637	SHIRE OF JERRAMUNGUP	20/03/2026	\$ 250.00
EFT23638	SOLUTIONS IT	20/03/2026	\$ 9,014.26
EFT23639	STANDARDS AUSTRALIA LIMITED	20/03/2026	\$ 344.30
EFT23640	STUART FRASER DRUMMOND	20/03/2026	\$ 91.42
EFT23641	TABLE AND THYME CATERING	20/03/2026	\$ 2,500.00
EFT23642	TEAM GLOBAL EXPRESS PTY LTD	20/03/2026	\$ 53.34
EFT23643	TEST AND TAG SUPPLIES PTY LTD	20/03/2026	\$ 324.94
EFT23644	TRUCK CENTRE WA PTY. LTD.	20/03/2026	\$ 1,588.60
EFT23645	VERDUN TASMAN HAYWARD	20/03/2026	\$ 1,800.00
EFT23646	WA CONTRACT RANGER SERVICES	20/03/2026	\$ 2,714.25
EFT23647	WARREN BLACKWOOD WASTE	20/03/2026	\$ 9,251.10
EFT23648	WESTRAC EQUIPMENT PTY LTD	20/03/2026	\$ 6,353.16
			<b>\$ 1,266,535.43</b>

Chq/EFT	Name	Date	Amount
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<b>BREAKDOWN OF CREDIT CARD EXPENDITURE</b>	<b>BENDIGO COMMUNITY BANK CREDIT CARD</b>	<b>DD8027.1</b>
Starlink	02/02/2026	\$ 139.00
Shire of Gnowangerup	04/02/2026	\$ 32.00
Busseton Advanced Driving Training	06/02/2026	\$ 3,695.00
Busseton Advanced Driving Training	06/02/2026	\$ 2,095.00
Australia Reporting Awards	07/02/2026	\$ 600.00
Dan Murphys	07/02/2026	\$ 203.60
Petro Fuels	10/02/2026	\$ 30.19
Shire of Gnowangerup	11/02/2026	\$ 178.75
Starlink	11/02/2026	\$ 139.00
Starlink	11/02/2026	\$ 418.00
Starlink	11/02/2026	\$ 19.00
Kmart	11/02/2026	\$ 88.98
Ace Accomodation	12/02/2026	\$ 172.43
Busseton Advanced Driving Training	12/02/2026	\$ 3,695.00
Quest Innaloo	16/02/2026	\$ 90.00
Facebook	17/02/2026	\$ 4.33
Starlink	18/02/2026	\$ 6.25
Woolworths	18/02/2026	\$ 736.00
Economic Development Australia	19/02/2026	\$ 214.50
Western Australia Osborne Park	20/02/2026	\$ 189.50
Facebook	21/02/2026	\$ 3.78
Quest Innaloo	22/02/2026	\$ 1,916.35
Tenderlink	25/02/2026	\$ 190.30
Shire of Gnowangerup	25/02/2026	\$ 21.30
Facebook	25/02/2026	\$ 3.31
Starlink	26/02/2026	\$ 139.00
Hotel at Booking.com	26/02/2026	\$ 485.10
WALGA Events	26/02/2026	\$ 400.00
Card Fee x 2	27/02/2026	\$ 8.00
Facebook	28/02/2026	\$ 23.21
International Bank Fee	various	\$ 1.04
LESS CREDIT CARD - TOP UP		-\$ 7,000.00
		<b>\$ 8,937.92</b>

<b>EFT23617</b>	<b>GNOWANGERUP FUEL SUPPLIES</b>	<b>\$</b>	<b>985.61</b>
Card 118 – GN.00	CHIEF EXECUTIVE	\$	207.76
Card 119 – GN.001	DEPUTY CHIEF	\$	253.57
Card 120 – GN.002	POOL VEHICLE	\$	54.45
Card 612 1IHK617	COMMUNITY &	\$	420.02
Card 120 - GN.006	DR VEHICLE	\$	-
Card 121 – BFB1	BUSHFIRE		
Card 122 – BFB2	BUSHFIRE	\$	-
Card 123 – P6000	DEPOT - SMALL		
Card 124 – A6000	ADMIN OFFICE		
CARD - ISUZU	COMMUNITY &		
Card 410 - Depot	DEPOT		
Troopy	GNOWANGERUP	\$	49.81
Card 67 - GNOSES	TRUCK		
Card 68 - GNOSES	UTE	\$	-
Card 69 - GNOSES	ULP	\$	-
		\$	<b>985.61</b>

<b>11.6</b>	<b>MARCH 2026 MONTHLY FINANCIAL STATEMENTS</b>
<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	2 April 2026
<b>Business Unit:</b>	Corporate and Community Services
<b>Responsible Officer:</b>	Thomas Gorman – Deputy Chief Executive Officer
<b>Author:</b>	Stephanie Karafilis - SFO
<b>Disclosure of Interest:</b>	Nil

#### ATTACHMENTS

March 2026 Monthly Financial Report ending 31<sup>st</sup> March 2026

#### PURPOSE OF THE REPORT

For Council to receive the March 2026 Monthly Financial Report for the period of 01/03/2026 to 31/03/2026

#### BACKGROUND

Regulation 34 & 35 of the *Local Government (Financial Management) Regulations 1996* require a monthly statement of financial activity, monthly statement of financial position and explanation of material variance to be presented to Council.

The report must be presented at an ordinary meeting of council within two months after the end of the month to which the statement relates. Regulations prescribe the information to be contained in the report.

The Monthly Financial Report has been compiled to comply with the *Local Government (Financial Management) Regulations 1995*, associated regulations, and to the extent they are not inconsistent with the *Local Government (Financial Management) Regulations 1995* and the Australian Accounting Standards.

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, Council has adopted on 30<sup>th</sup> July 2025 the annual material variance threshold of \$10,000 or 10% for reporting budget variances within monthly financial reporting for the 2025/26 financial year.

#### COMMENTS

The Monthly Financial Report for the period ending 31<sup>st</sup> March 2026 are attached to include the following as required by legislation:

- Statement of Financial Activity
- Statement of Financial Position
- Note 1 – Basis for Preparation and Significant Accounting Policies
- Note 2 - Statement of Financial Activity Information; and
- Note 3 – Explanation of Material Variances.

#### CONSULTATION

Nil

## LEGAL AND STATUTORY REQUIREMENTS

### *Local Government (Financial Management) Regulations 1996*

#### Financial activity statement required each month (Act s.6.4)

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the relevant month in the following detail –
  - (a) Annual budget estimates, considering any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
  - (b) Budget estimates to the end of the relevant month; and
  - (c) Actual amounts of expenditure, revenue, and income to the end of the relevant month; and
  - (d) Material variance between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) The net current assets at the end of the relevant month and a note containing a summary explaining composition of the net current assets.
- (4) A statement of financial activity, and any accompanying documents referred to in sub regulation (2), are to be –
  - (a) presented at an ordinary meeting of council within 2 months after the end of the relevant month; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS, to be used in statements of financial activity for reporting material variances.

#### 35 Financial position statement required each month

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month and –
  - (a) The financial position of the local government as at the last day of the previous financial year; or
  - (b) If the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be –
  - (a) Presented at an ordinary meeting of council within 2 months of the end of the previous month; and
  - (b) Recorded in the minutes of meeting at which it is presented.

## POLICY IMPLICATIONS

There is no known policy implications associated with this item.

### FINANCIAL IMPLICATIONS

The presentation of these monthly financial reports provides Council with regular updates regarding the status of the financial position and assists to comply with the *Local Government Act 1995* and associated regulations.

### STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Our Organisation

Community Priority:

Forward planning and implementation of plans to achieve strategic priorities.

Action: Performance against commitments made.

### STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

This item has been evaluated against the current Council approved Risk Management Register.

<b>Risk description</b>	Not to endorse the officer's recommendation
<b>Primary Strategic Risk Category</b>	Financial Sustainability
<b>Primary Strategic Risk Category Description</b>	Inability to maintain service and infrastructure levels for the Shire
<b>Consequence:</b> (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
<b>Likelihood:</b> (Almost Certain, Likely, Possible, Unlikely, Rare)	Unlikely

### IMPACT ON CAPACITY

Nil

### ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

### CONCLUSION

The presentation of the Monthly Financial Statements is a legislative requirement that is presented as a standard item in the Ordinary Council Meeting (OCM) Agenda.

### VOTING REQUIREMENTS

Simple Majority

**COUNCIL RESOLUTION**

**MOVED: Cr R Minter**

**SECONDED: Cr M Creagh**

**0426.11 That Council:**

**Receives the Monthly Financial Statements for the month of March 2026.**

**UNANIMOUSLY CARRIED BY: 6/0**

**FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minter, Cr R O’Meehan,  
Cr J Hemley**

**AGAINST: Nil**

10 April 2026

David Nicholson  
Chief Executive Officer  
Shire of Gnowangerup  
28 Yougenup Road  
**GNOWANGERUP WA 6335**

Dear David

**COMPILATION REPORT TO SHIRE OF GNOWANGERUP**

We have compiled the accompanying special purpose financial report of Shire of Gnowangerup which comprise the statement of financial position as at 31 March 2026, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information of Shire of Gnowangerup as at 31 March 2026 and for the period then ended based on the records of the Shire of Gnowangerup.

**THE RESPONSIBILITY OF SHIRE OF GNOWANGERUP**

The CEO of Shire of Gnowangerup is solely responsible for information contained in the special purpose financial report and supplementary information, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial report was prepared.

**OUR RESPONSIBILITY**

On the basis of information provided by Shire of Gnowangerup we have compiled the accompanying special purpose financial report in accordance with the requirements of *APES 315 Compilation of Financial Information* and the *Local Government Act 1995*, associated regulations and to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial report except for the matters of non-compliance with the basis of preparation identified with Note 1 of the financial report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Supplementary information attached to the financial report has been extracted from the records of Shire of Gnowangerup and information presented in the special purpose financial report.

**ASSURANCE DISCLAIMER**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial report was compiled exclusively for the benefit of Shire of Gnowangerup who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, the special purpose financial report may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial report.

Russell Barnes  
Director  
[Moore Australia \(WA\) Pty Ltd](http://www.moore-australia.com.au)

# SHIRE OF GNOWANGERUP

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 March 2026

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF GNOWANGERUP**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2026**

Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	5,346,719	5,346,719	<b>5,353,398</b>	6,679	0.12%	
Grants, subsidies and contributions	2,090,005	1,328,196	<b>1,405,966</b>	77,770	5.86%	▲
Fees and charges	515,280	435,703	<b>487,552</b>	51,849	11.90%	▲
Interest revenue	217,816	148,936	<b>180,172</b>	31,236	20.97%	▲
Other revenue	281,022	253,200	<b>263,310</b>	10,110	3.99%	
Profit on asset disposals	62,569	57,872	<b>66,718</b>	8,846	15.29%	▲
	<b>8,513,411</b>	<b>7,570,626</b>	<b>7,757,116</b>	<b>186,490</b>	2.46%	
<b>Expenditure from operating activities</b>						
Employee costs	(4,137,858)	(3,194,019)	<b>(2,706,758)</b>	487,261	15.26%	▲
Materials and contracts	(4,580,685)	(3,092,776)	<b>(2,367,940)</b>	724,836	23.44%	▲
Utility charges	(169,944)	(126,403)	<b>(87,081)</b>	39,322	31.11%	▲
Depreciation	(4,592,489)	(3,443,972)	<b>(3,436,058)</b>	7,914	0.23%	
Finance costs	(7,052)	(5,365)	<b>(5,274)</b>	91	1.70%	
Insurance	(240,644)	(240,644)	<b>(236,226)</b>	4,418	1.84%	
Other expenditure	(358,020)	(222,972)	<b>(199,814)</b>	23,158	10.39%	▲
Loss on asset disposals	(13,245)	(13,245)	<b>(4,085)</b>	9,160	69.16%	▲
	<b>(14,099,937)</b>	<b>(10,339,396)</b>	<b>(9,043,236)</b>	<b>1,296,160</b>	12.54%	
Non cash amounts excluded from operating activities	2(c) 4,543,165	3,399,345	<b>3,373,425</b>	(25,920)	(0.76%)	▼
<b>Amount attributable to operating activities</b>	<b>(1,043,361)</b>	<b>630,575</b>	<b>2,087,305</b>	<b>1,456,730</b>	231.02%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	3,461,777	1,724,756	<b>1,345,373</b>	(379,383)	(22.00%)	▼
Proceeds from disposal of assets	315,035	134,647	<b>143,063</b>	8,416	6.25%	
Proceeds from financial assets at amortised cost - self supporting loans	15,183	7,568	<b>7,568</b>	0	0.00%	
	<b>3,791,995</b>	<b>1,866,971</b>	<b>1,496,004</b>	<b>(370,967)</b>	(19.87%)	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(1,553,766)	(1,391,390)	<b>(972,770)</b>	418,620	30.09%	▲
Payments for construction of infrastructure	(4,313,590)	(3,142,088)	<b>(1,780,200)</b>	1,361,888	43.34%	▲
	<b>(5,867,356)</b>	<b>(4,533,478)</b>	<b>(2,752,970)</b>	<b>1,780,508</b>	39.27%	
Non-cash amounts excluded from investing activities	2(d) 0	0	<b>109,277</b>	109,277	0.00%	▲
<b>Amount attributable to investing activities</b>	<b>(2,075,361)</b>	<b>(2,666,507)</b>	<b>(1,147,689)</b>	<b>1,518,818</b>	56.96%	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	220,174	99,253	<b>99,253</b>	0	0.00%	
	<b>220,174</b>	<b>99,253</b>	<b>99,253</b>	<b>0</b>	0.00%	
<b>Outflows from financing activities</b>						
Payments for principal portion of lease liabilities	(377)	(377)	<b>(377)</b>	0	0.00%	
Repayment of borrowings	(102,089)	(71,055)	<b>(71,055)</b>	0	0.00%	
Transfer to reserves	(364,108)	(142,042)	<b>(142,042)</b>	0	0.00%	
	<b>(466,574)</b>	<b>(213,474)</b>	<b>(213,474)</b>	<b>0</b>	0.00%	
<b>Amount attributable to financing activities</b>	<b>(246,400)</b>	<b>(114,221)</b>	<b>(114,221)</b>	<b>0</b>	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 3,365,122	3,365,122	<b>3,365,122</b>	0	0.00%	
Amount attributable to operating activities	(1,043,361)	630,575	<b>2,087,305</b>	1,456,730	231.02%	▲
Amount attributable to investing activities	(2,075,361)	(2,666,507)	<b>(1,147,689)</b>	1,518,818	56.96%	▲
Amount attributable to financing activities	(246,400)	(114,221)	<b>(114,221)</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>1,214,969</b>	<b>4,190,517</b>	<b>2,975,548</b>	244.91%	▲

**KEY INFORMATION**

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
  - ▲ Indicates a variance with a positive impact on the financial position.
  - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF GNOWANGERUP  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 MARCH 2026**

	Actual 30 June 2025	Actual as at 31 March 2026
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	7,599,442	8,268,566
Trade and other receivables	308,728	521,489
Other financial assets	15,184	7,616
Inventories	21,307	28,882
Contract assets	109,277	0
Other assets	39,213	0
<b>TOTAL CURRENT ASSETS</b>	<b>8,093,151</b>	<b>8,826,553</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	135,150	135,150
Other financial assets	87,281	87,281
Property, plant and equipment	32,986,789	32,954,646
Infrastructure	136,755,667	136,024,292
<b>TOTAL NON-CURRENT ASSETS</b>	<b>169,964,887</b>	<b>169,201,369</b>
<b>TOTAL ASSETS</b>	<b>178,058,038</b>	<b>178,027,922</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	440,347	602,818
Other liabilities	965,314	780,394
Lease liabilities	409	32
Borrowings	102,088	31,033
Employee related provisions	332,440	336,952
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,840,598</b>	<b>1,751,229</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	222,599	222,599
Employee related provisions	44,892	44,892
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>267,491</b>	<b>267,491</b>
<b>TOTAL LIABILITIES</b>	<b>2,108,089</b>	<b>2,018,720</b>
<b>NET ASSETS</b>	<b>175,949,949</b>	<b>176,009,202</b>
<b>EQUITY</b>		
Retained surplus	42,170,396	42,186,860
Reserve accounts	2,974,744	3,017,533
Revaluation surplus	130,804,809	130,804,809
<b>TOTAL EQUITY</b>	<b>175,949,949</b>	<b>176,009,202</b>

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

**SHIRE OF GNOWANGERUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2026**

**1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 08 April 2026

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**MATERIAL ACCOUNTING POLICIES**

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

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease accounting

**SHIRE OF GNOWANGERUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2026**

**2 NET CURRENT ASSETS INFORMATION**

**(a) Net current assets used in the Statement of Financial Activity**

	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 March 2026
Note	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	7,599,442	7,599,442	8,268,566
Trade and other receivables	308,728	308,728	521,489
Other financial assets	15,184	15,184	7,616
Inventories	21,307	21,307	28,882
Contract assets	109,277	109,277	0
Other assets	39,213	39,213	0
	8,093,151	8,093,151	8,826,553
<b>Less: current liabilities</b>			
Trade and other payables	(440,347)	(440,347)	(602,818)
Other liabilities	(965,314)	(965,314)	(780,394)
Lease liabilities	(409)	(409)	(32)
Borrowings	(102,088)	(102,088)	(31,033)
Employee related provisions	(332,440)	(332,440)	(336,952)
	(1,840,598)	(1,840,598)	(1,751,229)
Net current assets	6,252,553	6,252,553	7,075,324
Less: Total adjustments to net current assets	2(b) (2,887,431)	(2,887,431)	(2,884,807)
<b>Closing funding surplus / (deficit)</b>	3,365,122	3,365,122	4,190,517

**(b) Current assets and liabilities excluded from budgeted deficiency**

<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(2,974,744)	(2,974,744)	(3,017,533)
Less: Financial assets at amortised cost - self supporting loans	(15,184)	(15,184)	(7,616)
Less: Current assets not expected to be received at end of year			
- Reconciling item non cash movement in contract asset	0	0	109,277
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	409	409	32
- Current portion of borrowings	102,088	102,088	31,033
<b>Total adjustments to net current assets</b>	2(a) (2,887,431)	(2,887,431)	(2,884,807)

**(c) Non-cash amounts excluded from operating activities**

	Amended Budget Estimates 30 June 2026	YTD Budget Estimates 31 March 2026	YTD Actual 31 March 2026
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(62,569)	(57,872)	(66,718)
Add: Loss on asset disposals	13,245	13,245	4,085
Add: Depreciation	4,592,489	3,443,972	3,436,058
<b>Total non-cash amounts excluded from operating activities</b>	4,543,165	3,399,345	3,373,425

**(d) Non-cash amounts excluded from investing activities**

<b>Adjustments to investing activities</b>			
Non cash capital grant, subsidies and contributions	0	0	109,277
<b>Total non-cash amounts excluded from investing activities</b>	0	0	109,277

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

**SHIRE OF GNOWANGERUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2026**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.  
The material variance adopted by Council for the 2025-26 year is \$20,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	77,770	5.86%	▲
Grants Commission and fire prevention funding received higher than YTD budget.		Timing	
<b>Fees and charges</b>	51,849	11.90%	▲
Chalet rental income higher than budget.		Permanent	
<b>Interest revenue</b>	31,236	20.97%	▲
Interest earnings on investment funds higher than expected.		Timing	
<b>Profit on asset disposals</b>	8,846	15.29%	▲
Plant disposals - refer to note 6.		Timing	
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	487,261	15.26%	▲
Some employment positions are vacant.		Timing	
<b>Materials and contracts</b>	724,836	23.44%	▲
Fuels & oils YTD actual higher than YTD budget.		Timing	
Finance unit costs, election expenses, strategy & governance costs, civic receptions & events, audit fees, hazard reductions, Virginia Land development, community youth engagement programs, recreation programs funded, road maintenance, vehicle licensing expenses, IT costs & support and consulting expenses YTD actual lower than YTD budget.		Timing	
Fire fighting expenses, refuse collection, Pallinup Bridge over budget.		Permanent	
<b>Utility charges</b>	39,322	31.11%	▲
Gnowangerup swimming pool and standpipe YTD actual lower than YTD budget.		Timing	
<b>Other expenditure</b>	23,158	10.39%	▲
Conference expenses, member allowances, donations & community grants, training programs YTD actual lower than YTD budget.		Timing	
<b>Loss on asset disposals</b>	9,160	69.16%	▲
John Deere backhoe disposal not yet occurred - refer to note 6.		Timing	
<b>Non cash amounts excluded from operating activities</b>	(25,920)	(0.76%)	▼
Fixed asset depreciation and disposals.		Timing	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(379,383)	(22.00%)	▼
Proceeds from capital grant relating to Regional Road Group and LRCI received more than YTD budget. R2R funding received lower than YTD budget.		Timing	
Ongerup fire shed and Toompup/Magitup Dam funding not yet received.		Timing	
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	418,620	30.09%	▲
Ongerup fire station, Whitehead Road housing and the economic development strategy YTD actuals lower than YTD budget.		Timing	
Some major plant items not yet purchased.		Timing	
<b>Payments for construction of infrastructure</b>	1,361,888	43.34%	▲
RRG and R2R road works, secondary freight network, waste water ponds, other sport & rec expenditure lower than YTD budget.		Timing	
Some construction projects have not yet started, no expenditure has occurred.		Timing	
<b>Non-cash amounts excluded from investing activities</b>	109,277	0.00%	▲
Reconciling item non cash movement in contract asset		Timing	
<b>Surplus or deficit after imposition of general rates</b>	2,975,548	244.91%	▲

**SHIRE OF GNOWANGERUP**  
**SUPPLEMENTARY INFORMATION**

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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF GNOWANGERUP  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MARCH 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.37 M	\$3.37 M	\$3.37 M	\$0.00 M
Closing	\$0.00 M	\$1.21 M	\$4.19 M	\$2.98 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$8.27 M	% of total
Unrestricted Cash	\$5.25 M	63.5%
Restricted Cash	\$3.02 M	36.5%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.60 M % Outstanding
Trade Payables	\$0.40 M
0 to 30 Days	97.7%
Over 30 Days	2.4%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.13 M	% Collected
Rates Receivable	\$0.39 M	88.9%
Trade Receivable	\$0.13 M	% Outstanding
Over 30 Days		82.2%
Over 90 Days		3.4%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.04 M)	\$0.63 M	\$2.09 M	\$1.46 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$5.35 M	0.1%
	YTD Budget	\$5.35 M

Grants and Contributions		
	YTD Actual	% Variance
	\$1.41 M	5.9%
	YTD Budget	\$1.33 M

Refer to 13 - Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$0.49 M	11.9%
	YTD Budget	\$0.44 M

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.08 M)	(\$2.67 M)	(\$1.15 M)	\$1.52 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$0.14 M	
	Amended Budget	\$0.32 M (54.6%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$1.78 M	
	Amended Budget	\$4.31 M (58.7%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$1.35 M	
	Amended Budget	\$3.46 M (61.1%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.25 M)	(\$0.11 M)	(\$0.11 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.07 M)
Interest expense	(\$0.01 M)
Principal due	\$0.25 M

Refer to 10 - Borrowings

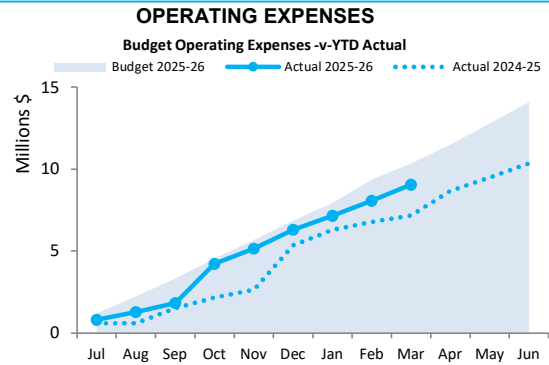
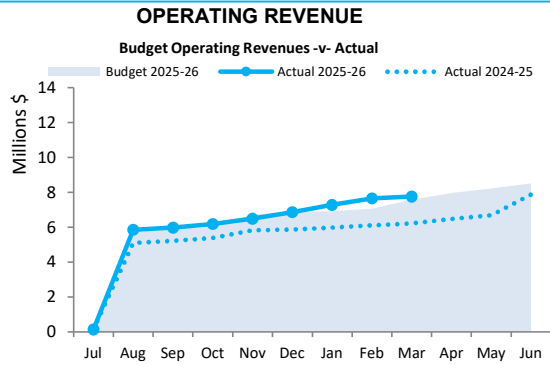
Reserves	
Reserves balance	\$3.02 M
Net Movement	\$0.04 M

Refer to 4 - Cash Reserves

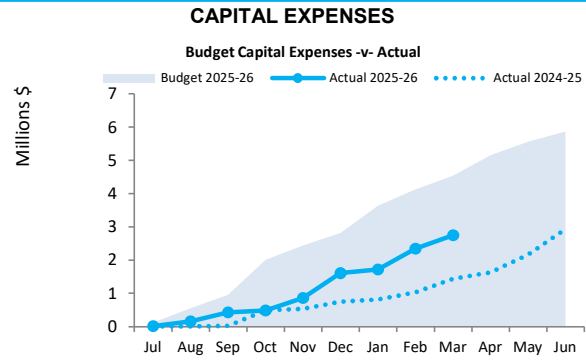
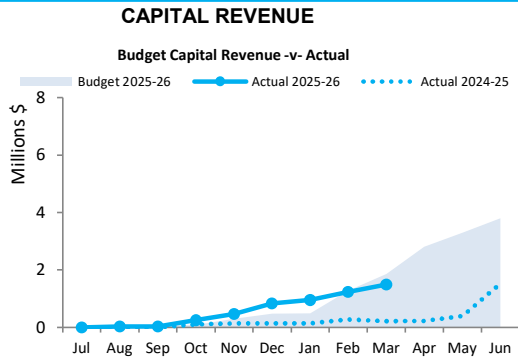
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

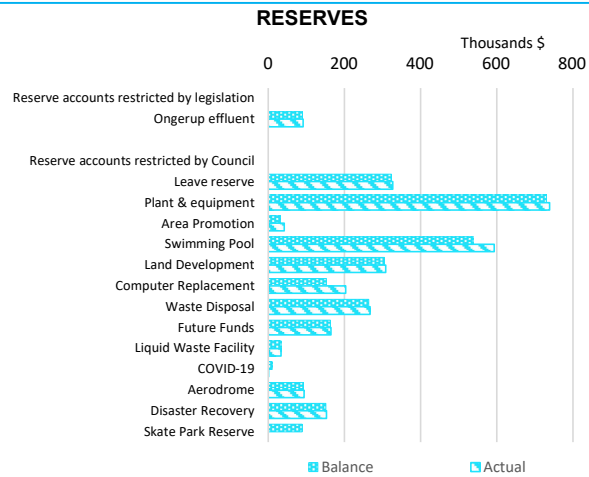
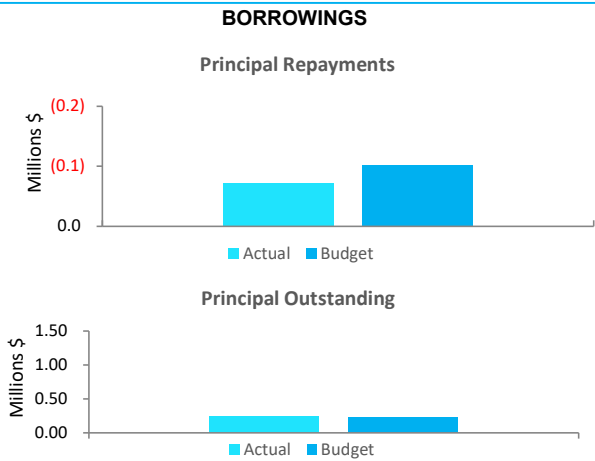
OPERATING ACTIVITIES



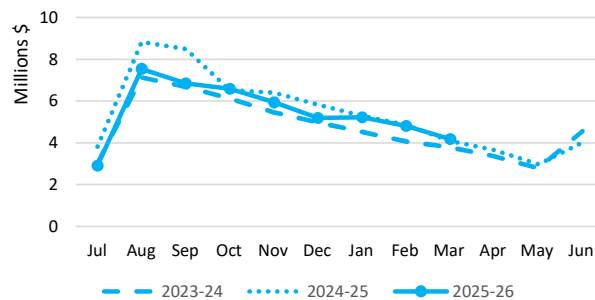
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Municipal Fund Bank - Bendigo	Cash and cash equivalents	748,437	0	748,437	Bendigo	Variable	NA
Petty Cash	Cash and cash equivalents	661	0	661	Cash on hand	NA	NA
Reserve Fund Bank	Cash and cash equivalents	0	2,000,000	2,000,000	Bendigo	4.20%	May-26
Municipal Fund Bank - Investments	Cash and cash equivalents	700,000	0	700,000	Bendigo	4.10%	Apr-26
Municipal Fund Bank - Investments	Cash and cash equivalents	300,000	0	300,000	Bendigo	4.20%	May-26
Municipal Fund Bank - Investments	Financial assets at amortised cost	500,000	0	500,000	Bendigo	4.25%	May-26
Reserve Fund Bank	Cash and cash equivalents	0	1,017,533	1,017,533	Bendigo	Variable	NA
Municipal Fund Bank - Investments	Cash and cash equivalents	300,000	0	300,000	Bendigo	NA	NA
Municipal Fund Bank - Investments	Cash and cash equivalents	701,935	0	701,935	WATC	4.05%	At call
Municipal Fund Bank - Investments	Cash and cash equivalents	1,500,000	0	1,500,000	Bendigo	4.65%	Aug-26
Municipal Fund Bank - Investments	Cash and cash equivalents	500,000	0	500,000	Bendigo	3.95%	Apr-26
<b>Total</b>		<b>5,251,033</b>	<b>3,017,533</b>	<b>8,268,566</b>			
<b>Comprising</b>							
Cash and cash equivalents		4,751,033	3,017,533	7,768,566			
Financial assets at amortised cost		500,000	0	500,000			
		<b>5,251,033</b>	<b>3,017,533</b>	<b>8,268,566</b>			

KEY INFORMATION

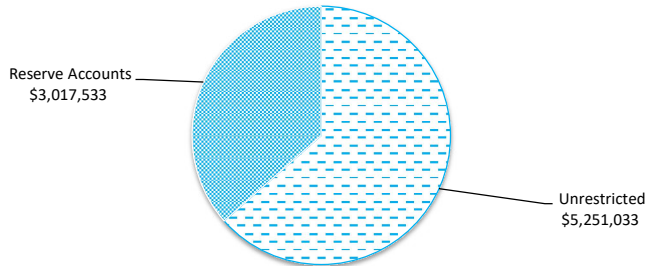
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



**SHIRE OF GNOWANGERUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MARCH 2026**

**4 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by legislation</b>								
Ongerup effluent	90,425	1,976	(50,000)	42,401	90,425	997	0	91,422
<b>Reserve accounts restricted by Council</b>								
Leave reserve	323,658	7,072	0	330,730	323,658	3,569	0	327,227
Plant & equipment	730,114	15,953	0	746,067	730,114	8,050	0	738,164
Area Promotion	32,235	10,630	0	42,865	32,235	10,281	0	42,516
Swimming Pool	537,930	61,754	0	599,684	537,930	55,931	0	593,861
Land Development	304,918	195,845	0	500,763	304,918	3,362	0	308,280
Computer Replacement	152,111	53,324	(25,000)	180,435	152,111	51,677	0	203,788
Waste Disposal	263,818	5,765	(30,000)	239,583	263,818	2,909	0	266,727
Future Funds	162,637	3,554	0	166,191	162,637	1,793	0	164,430
Liquid Waste Facility	33,470	731	0	34,201	33,470	369	0	33,839
COVID-19	9,926	217	(9,926)	217	9,926	109	(9,926)	109
Aerodrome	93,040	2,033	(15,921)	79,152	93,040	1,026	0	94,066
Disaster Recovery	151,434	3,309	0	154,743	151,434	1,670	0	153,104
Skate Park Reserve	89,028	1,945	(89,327)	1,646	89,028	299	(89,327)	0
	<b>2,974,744</b>	<b>364,108</b>	<b>(220,174)</b>	<b>3,118,678</b>	<b>2,974,744</b>	<b>142,042</b>	<b>(99,253)</b>	<b>3,017,533</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	110,000	91,292	74,509	(16,783)
Buildings	563,863	532,195	374,250	(157,945)
Furniture & Equipment	30,585	30,585	31,088	503
Plant & Equipment	849,318	737,318	492,923	(244,395)
<b>Acquisition of property, plant and equipment</b>	<b>1,553,766</b>	<b>1,391,390</b>	<b>972,770</b>	<b>(418,620)</b>
Roads	3,776,078	2,833,821	1,553,091	(1,280,730)
Parks & Ovals	17,000	9,500	3,837	(5,663)
Sewerage Assets	50,000	50,000	0	(50,000)
Infrastructure - Solid Waste	30,000	0	0	0
Infrastructure - Aerodrome	100,800	61,767	79,713	17,946
Infrastructure - Other	339,712	187,000	143,559	(43,441)
<b>Acquisition of infrastructure</b>	<b>4,313,590</b>	<b>3,142,088</b>	<b>1,780,200</b>	<b>(1,361,888)</b>
<b>Total capital acquisitions</b>	<b>5,867,356</b>	<b>4,533,478</b>	<b>2,752,970</b>	<b>(1,780,508)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	3,461,777	1,724,756	1,345,373	(379,383)
Other (disposals & C/Fwd)	315,035	134,647	143,063	8,416
Reserve accounts				
Ongerup effluent	50,000	0	0	0
Computer Replacement	25,000	0	0	0
Waste Disposal	30,000	0	0	0
Aerodrome	15,921	0	0	0
Skate Park Reserve	89,327	89,327	89,327	0
Contribution - operations	1,880,296	2,584,748	1,175,207	(1,409,541)
<b>Capital funding total</b>	<b>5,867,356</b>	<b>4,533,478</b>	<b>2,752,970</b>	<b>(1,780,508)</b>

### KEY INFORMATION

#### Initial recognition

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

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

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

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

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

#### Measurement after recognition

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

#### Reportable Value

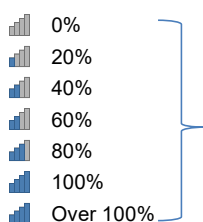
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators



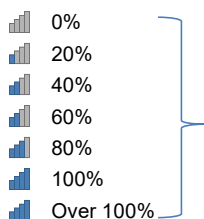
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description		Amended		Year to Date Actual	Variance (Under)/Over	
		Current Budget	Year to Date Budget			
<b>Capital Expenditure</b>						
Land						
	23064	Quinn St Precinct Development (Capital)(Land)	110,000	91,292	74,509	(16,783)
	<b>Land Total</b>		<b>110,000</b>	<b>91,292</b>	<b>74,509</b>	<b>(16,783)</b>
Buildings						
	05044	ONG Fire Station (Capital)(Buildings - SP)	160,250	155,250	65,066	(90,184)
	31024	GNP Town Hall (Capital)(Buildings - SP)	201,113	201,113	199,749	(1,364)
	39004	GNP Depot (Capital)(Buildings - SP)	20,000	0	5,940	5,940
	46004	GNP Caravan Park Chalets (Capital)(Buildings - SP)	10,000	3,332	17	(3,315)
	23074	Houses Cnr Quinn & Whithead (Capital)(Build - Non-Sp)	10,000	10,000	8,663	(1,337)
	23104	Whitehead Road 3 4x2 (DIDO)	50,000	50,000	20,096	(29,904)
	58004	2 CECIL STREET - CAPITAL WORKS	75,000	75,000	74,719	(281)
	50014	Economic Development Strategy	37,500	37,500	0	(37,500)
	<b>Buildings Total</b>		<b>563,863</b>	<b>532,195</b>	<b>374,250</b>	<b>(157,945)</b>
Furniture & Equipment						
	04004	COMPUTER EQUIPMENT & SOFTWARE	30,585	30,585	31,088	503
	<b>Furniture &amp; Equipment Total</b>		<b>30,585</b>	<b>30,585</b>	<b>31,088</b>	<b>503</b>
Plant & Equipment						
	07074	Townsite Smiley speed signs	50,000	18,000	0	(18,000)
	32054	Pool Heat Pump Replacement	32,082	32,082	32,083	1
	32064	Pool Vacuum	20,000	20,000	19,131	(869)
	32074	Pool Banner Mesh Fence	9,000	9,000	12,262	3,261
	39104	Isuzu D-Max Crew Cab Ute (EMIA)	64,000	64,000	64,071	71
	39114	Isuzu D-Max Space Cab (LH Construction)	50,100	50,100	49,613	(487)
	39124	Isuzu D-Max Space Cab (Tech Officer)	50,100	50,100	49,240	(860)
	40724	John Deere Backhoe	210,700	210,700	0	(210,700)
	40734	Plant Trailer Low Loader	80,000	0	0	0
	40744	Water Tank Slip On Unit	60,750	60,750	60,750	0
	40754	Emulsion Sprayer and Trailer	16,000	16,000	0	(16,000)
	40774	Spray Trailer	8,500	8,500	7,821	(679)
	50004	Vehicle (Com Econ Dev)	52,000	52,000	51,865	(135)
	40364	Replace Truck GN007 (Capital)(P&E)	99,406	99,406	99,407	1
	40684	Skid Steer Trailer (Capital)(P&E)	46,680	46,680	46,680	0
	<b>Plant &amp; Equipment Total</b>		<b>849,318</b>	<b>737,318</b>	<b>492,923</b>	<b>(244,396)</b>
Roads						
	38004	RRG - Project Grant Works (Capital)(Inf Rds)	1,065,624	881,362	627,212	(254,150)
	38014	R2R Grant Works (Capital)(Inf Rds)	912,860	603,842	526,228	(77,614)
	38094	Council Funded Roads Program (Capital)(Inf Rds)	321,296	234,819	303,849	69,030
	38104	Council Funded - Road Works (Capital)(Inf Rds)	26,298	26,298	23,165	(3,134)
	38124	Secondary Freight Network Program (Capital)(Inf Rds)	1,450,000	1,087,500	72,637	(1,014,863)
	<b>Roads Total</b>		<b>3,776,078</b>	<b>2,833,821</b>	<b>1,553,091</b>	<b>(1,280,730)</b>
Parks & Ovals						
	33154	Weir Park Stage 1 (Capital)(Inf Parks)	17,000	9,500	3,837	(5,663)
	<b>Parks &amp; Ovals Total</b>		<b>17,000</b>	<b>9,500</b>	<b>3,837</b>	<b>(5,663)</b>

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

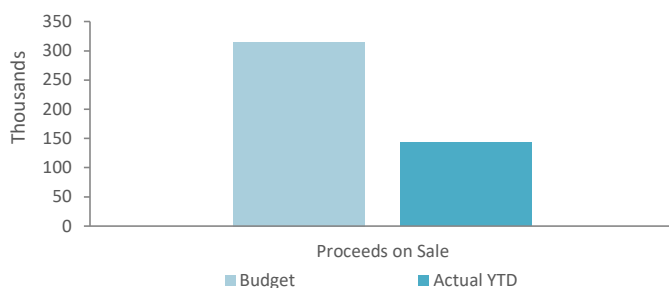


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description		Amended		Year to Date Actual	Variance (Under)/Over
		Current Budget	Year to Date Budget		
Sewerage Assets					
	26014 ONG Waste Water Ponds (Capital)(Inf Sew)	50,000	50,000	0	(50,000)
	<b>Sewerage Assets Total</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>(50,000)</b>
Infrastructure - Solid Waste					
	25044 GNP ONP BDN Waste Sites various upgrades	30,000	0	0	0
	<b>Infrastructure - Solid Waste Total</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Infrastructure - Aerodrome					
	43044 Aerodrome - Water Tanks & Control Unit	32,600	16,300	35,261	18,961
	43054 Aerodrome - Runway strip drainage	68,200	45,467	44,452	(1,015)
	<b>Infrastructure - Aerodrome Total</b>	<b>100,800</b>	<b>61,767</b>	<b>79,713</b>	<b>17,946</b>
Infrastructure - Other					
	38624 GNP Depot Wash Down Bay Improvements	20,000	20,000	5,794	(14,206)
	38644 GNP Depot water standpipe	25,000	25,000	12,490	(12,510)
	38604 Footbridge (Capital)(Inf Oth)	42,000	42,000	51,945	9,946
	51084 MAGITUP DAM OTHER INFRASTRUCTURE CAPITAL	152,712	50,000	73,330	23,330
	33804 Other Rec & Sport (Capital)(Oth Inf)	100,000	50,000	0	(50,000)
	<b>Infrastructure - Other Total</b>	<b>339,712</b>	<b>187,000</b>	<b>143,559</b>	<b>(43,441)</b>
<b>Grand Total</b>		<b>5,867,356</b>	<b>4,533,478</b>	<b>2,752,970</b>	<b>(1,780,510)</b>

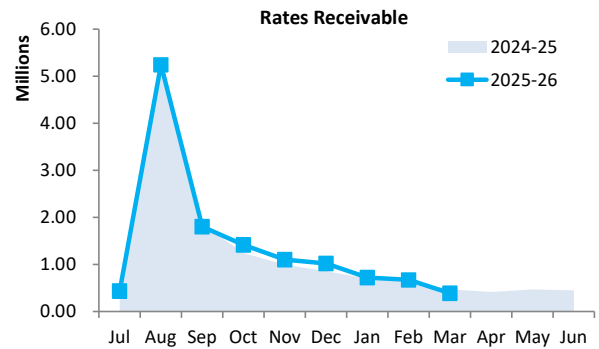
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	
	<b>Land</b>								
	Various	145,000	145,000	0	0	0	0	0	0
	<b>Plant and equipment</b>								
43402	Isuzu D-Max 4WD Crew Cab Ute	22,405	32,000	9,595	0	0	0	0	0
43077	Isuzu D-Max 4WD Space Cab	17,251	31,955	14,704	0	17,251	31,955	14,704	0
43501	Isuzu D-Max 4WD Single Cab	12,653	25,455	12,802	0	12,652	25,454	12,802	0
42031	John Deere 315SJ Backhoe	23,000	10,000	0	(13,000)	0	0	0	0
42036	Road Roller Multipack	0	8,130	8,130	0	0	8,130	8,130	0
44071	Trailer 2009	0	500	500	0	0	0	0	0
44090	Spray Trailer 2009	500	2,000	1,500	0	0	0	0	0
44091	Emulsion Sprayer & Trailer	5,245	5,000	0	(245)	0	0	0	0
50122	Water tank 10500L	900	3,000	2,100	0	0	0	0	0
43206	Mitsubishi QF Pajero Sports GLX	14,962	27,450	12,488	0	14,962	27,450	12,488	0
42091	Hino 300 series crew tipper	23,795	24,545	750	0	22,793	24,546	1,753	0
50176	Robotic Pool Cleaner	0	0	0	0	4,085	0	0	(4,085)
43109	Isuzu D-Max crew cab spare	0	0	0	0	8,687	25,528	16,841	0
		<b>265,711</b>	<b>315,035</b>	<b>62,569</b>	<b>(13,245)</b>	<b>80,430</b>	<b>143,063</b>	<b>66,718</b>	<b>(4,085)</b>



7 RECEIVABLES

Rates receivable	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous year	337,939	238,927
Levied this year	4,901,399	5,353,398
Less - collections to date	(4,768,339)	(4,974,279)
Gross rates collectable	<b>470,999</b>	<b>618,046</b>
Allowance for impairment of rates receivable	(232,072)	(229,858)
<b>Net rates collectable</b>	<b>238,927</b>	<b>388,188</b>
% Collected	91.0%	88.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(533)	12,018	48,176	2,788	2,181	64,630
Percentage	(0.8%)	18.6%	74.5%	4.3%	3.4%	
<b>Balance per trial balance</b>						
Trade receivables						64,630
Other receivables						3,080
GST receivable						65,591
<b>Total receivables general outstanding</b>						<b>133,301</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

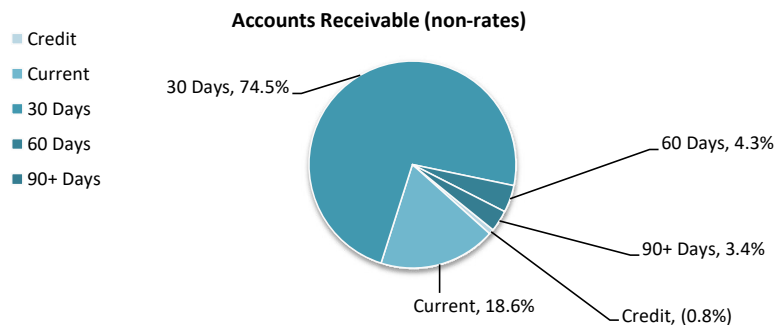
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 March 2026
	\$	\$	\$	\$
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	15,184	0	(7,568)	7,616
<b>Inventory</b>				
Fuel, oil & materials	21,307	176,859	(169,284)	28,882
<b>Other assets</b>				
Accrued income	39,213	0	(39,213)	0
<b>Contract assets</b>				
Contract assets	109,277	353,823	(463,100)	0
<b>Total other current assets</b>	<b>184,981</b>	<b>530,682</b>	<b>(679,165)</b>	<b>36,498</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Other financial assets at amortised cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:  
 - the asset is held within a business model whose objective is to collect the contractual cashflows, and  
 - the contractual terms give rise to cash flows that are solely payments of principal and interest.

**Inventory**

Inventories are measured at the lower of cost and net realisable value.  
 Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Contract assets**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

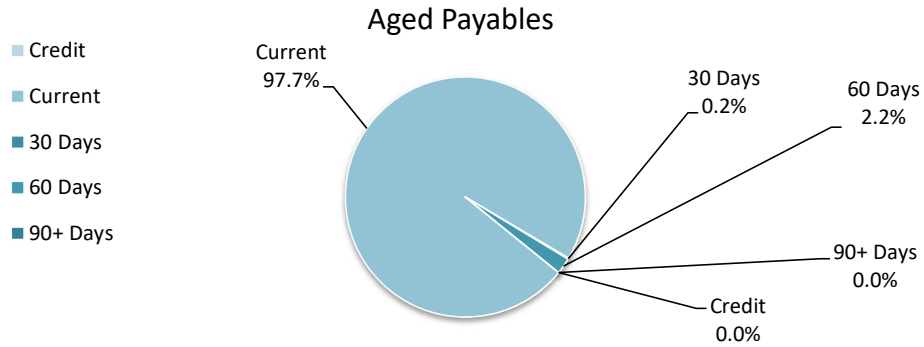
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	386,126	601	8,603	0	395,330
Percentage	0.0%	97.7%	0.2%	2.2%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors						395,330
ATO liabilities						41,445
Bonds and deposits held						38,437
Prepaid rates						122,204
ESL payable						5,402
<b>Total payables general outstanding</b>						<b>602,818</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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.



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff Housing	281	209,644	0	0	(40,669)	(40,669)	168,975	168,975	(2,895)	(3,034)
Gnowangerup Community Centre	273	24,659	0	0	(12,142)	(24,659)	12,517	0	(720)	(1,149)
Gnowangerup Synthetic Surface	279	67,540	0	0	(10,676)	(21,578)	56,864	45,962	(1,494)	(2,631)
		301,843	0	0	(63,487)	(86,906)	238,356	214,937	(5,109)	(6,814)
<b>Self supporting loans</b>										
Ongerup Bowls Club	283	22,844	0	0	(7,568)	(15,183)	15,276	7,661	(162)	(235)
		22,844	0	0	(7,568)	(15,183)	15,276	7,661	(162)	(235)
<b>Total</b>		<b>324,687</b>	<b>0</b>	<b>0</b>	<b>(71,055)</b>	<b>(102,089)</b>	<b>253,632</b>	<b>222,598</b>	<b>(5,271)</b>	<b>(7,049)</b>
Current borrowings		102,089					31,033			
Non-current borrowings		222,598					222,599			
		<b>324,687</b>					<b>253,632</b>			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Photocopier Lease	02	\$ 409	\$ 0	\$ 0	\$ (377)	\$ (377)	\$ 32	\$ 32	\$ (3)	\$ (3)
<b>Total</b>		<b>409</b>	<b>0</b>	<b>0</b>	<b>(377)</b>	<b>(377)</b>	<b>32</b>	<b>32</b>	<b>(3)</b>	<b>(3)</b>
Current lease liabilities		409					32			
		<b>409</b>					<b>32</b>			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2026
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		134,663	0	151,750	(144,622)	141,791
Capital grant/contributions liabilities		830,651	0	803,685	(995,733)	638,603
<b>Total other liabilities</b>		965,314	0	955,435	(1,140,355)	780,394
<b>Employee Related Provisions</b>						
Provision for annual leave		168,257	0	0	0	168,257
Provision for long service leave		117,662	0	4,512	0	122,174
Other employee leave provisions		12,779	0	0	0	12,779
Employment on-costs		33,742	0	0	0	33,742
<b>Total Provisions</b>		332,440	0	4,512	0	336,952
<b>Total other current liabilities</b>		<b>1,297,754</b>	<b>0</b>	<b>959,947</b>	<b>(1,140,355)</b>	<b>1,117,346</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

**KEY INFORMATION**

**Provisions**

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

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

**Employee Related Provisions**

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2025		(As revenue)	31 Mar 2026	31 Mar 2026	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
WA Local Government Grants Commission - FAG - General	0	0	0	0	0	509,592	359,592	382,194
WA Local Government Grants Commission - FAG - Roads	0	0	0	0	0	433,016	313,016	324,796
DFES - Local Government Grants - BushFire Brigades	0	0	0	0	0	82,000	61,500	61,473
Other Fire Prevention - Mitigation Activity	50,733	91,750	(86,100)	56,383	56,383	405,763	7,940	86,099
DFES - Local Government Grants - Emergency Services	0	0	0	0	0	31,044	21,750	22,631
Dept of Communities - GFSA grant income	25,000	0	(13,550)	11,450	11,450	25,000	18,747	13,550
Other Rec & Sport - Wild Gravel	29,136	0	(29,136)	0	0	276,300	268,442	239,163
Main Roads Direct Grant	0	0	0	0	0	239,637	239,637	239,637
Operating grants - Fields & Fortunes	0	0	0	0	0	3,000	3,000	3,000
Jobs and Skills WA Employer Incentive	0	0	0	0	0	0	0	2,434
Grants for community	29,794	0	0	29,794	29,794	0	0	0
AWARE Grant Revenue	0	0	0	0	0	4,353	4,353	4,353
Community Youth Engagement program grants	0	60,000	(15,836)	44,164	44,164	69,700	22,000	25,536
	<b>134,663</b>	<b>151,750</b>	<b>(144,622)</b>	<b>141,791</b>	<b>141,791</b>	<b>2,079,405</b>	<b>1,319,977</b>	<b>1,404,866</b>
<b>Contributions</b>								
Other Governance - Grants, Subsidies & Contributions	0	0	0	0	0	3,000	2,250	0
Reimbursements	0	0	0	0	0	6,500	4,869	0
GNP Library Income	0	0	0	0	0	1,100	1,100	1,100
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,600</b>	<b>8,219</b>	<b>1,100</b>
<b>TOTALS</b>	<b>134,663</b>	<b>151,750</b>	<b>(144,622)</b>	<b>141,791</b>	<b>141,791</b>	<b>2,090,005</b>	<b>1,328,196</b>	<b>1,405,966</b>

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2026	Current Liability 31 Mar 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Fire Prevention - Ongerup Fire Shed	0	0	0	0	0	155,250	155,250	0
Regional Road Group	610,213	200,067	(469,505)	340,775	340,775	646,712	558,470	608,283
Roads to Recovery	220,438	603,618	(526,228)	297,828	297,828	912,860	849,051	526,228
Local Roads & Community Infrastructure - (LRCI)	0	0	0	0	0	161,753	26,783	161,752
Wheatbelt Secondary Freight Route	0	0	0	0	0	1,450,000	0	0
GNP Aerodrome - CWSP & RADS	0	0	0	0	0	56,920	56,920	49,110
Toompup/Magitup Dam grant	0	0	0	0	0	78,282	78,282	0
	<b>830,651</b>	<b>803,685</b>	<b>(995,733)</b>	<b>638,603</b>	<b>638,603</b>	<b>3,461,777</b>	<b>1,724,756</b>	<b>1,345,373</b>

**SHIRE OF GNOWANGERUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MARCH 2026**

**15 BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available	Available	Budget Running
			\$	Cash	Cash	Balance
				\$	\$	\$
<b>Budget adoption</b>						0
Materials and contracts	27/08/2025 - item 11.3	Operating expenses	0	30,585	0	30,585
Property, plant and equipment	27/08/2025 - item 11.3	Capital expenses	0	0	(30,585)	0
Property, plant and equipment	22/10/2025 - item 11.3	Capital expenses	0	180,030	0	180,030
Property, plant and equipment	22/10/2025 - item 11.3	Capital expenses	0	0	(46,000)	134,030
Construction of infrastructure	22/10/2025 - item 11.3	Capital expenses	0	0	(134,030)	0
Materials and contracts	26/11/2025 - item 11.7	Operating expenses	0	0	(89,327)	(89,327)
Transfer from reserves	26/11/2025 - item 11.7	Capital revenue	0	89,327	0	0
Property, plant and equipment	10/12/2025 - item 11.2	Capital expenses	0	0	(46,680)	(46,680)
Property, plant and equipment	10/12/2025 - item 11.2	Capital expenses	0	46,680	0	0
Construction of infrastructure	10/12/2025 - item 11.2	Capital expenses	0	0	(86,980)	(86,980)
Capital grants, subsidies and contributions	10/12/2025 - item 11.2	Capital revenue	0	86,980	0	0
Grants, subsidies and contributions	10/12/2025 - item 11.5	Operating revenue	0	50,000	0	50,000
Materials and contracts	10/12/2025 - item 11.5	Operating expenses	0	0	(55,000)	(5,000)
Rates excluding general rates	25/02/2026 - item 11.8	Operating revenue	0	2,758	0	(2,242)
Grants, subsidies and contributions	25/02/2026 - item 11.8	Operating revenue	0	241,618	0	239,376
Fees and charges	25/02/2026 - item 11.8	Operating revenue	0	15,714	0	255,090
Interest revenue	25/02/2026 - item 11.8	Operating revenue	0	43,886	0	298,976
Other revenue	25/02/2026 - item 11.8	Operating revenue	0	216,332	0	515,308
Profit on asset disposals	25/02/2026 - item 11.8	Non cash item	(648)	0	0	515,308
Employee costs	25/02/2026 - item 11.8	Operating expenses	0	53,000	0	568,308
Materials and contracts	25/02/2026 - item 11.8	Operating expenses	0	0	(436,449)	131,859
Utility charges	25/02/2026 - item 11.8	Operating expenses	0	0	(7,245)	124,614
Depreciation	25/02/2026 - item 11.8	Non cash item	(343,585)	0	0	124,614
Finance costs	25/02/2026 - item 11.8	Operating expenses	0	52,288	0	176,902
Insurance	25/02/2026 - item 11.8	Operating expenses	0	2,030	0	178,932
Other expenditure	25/02/2026 - item 11.8	Operating expenses	0	20,500	0	199,432
Loss on asset disposals	25/02/2026 - item 11.8	Non cash item	1,005	0	0	199,432
Capital grants, subsidies and contributions	25/02/2026 - item 11.8	Capital revenue	0	338,387	0	537,819
Proceeds from disposal of assets	25/02/2026 - item 11.8	Capital revenue	0	168,935	0	706,754
Property, plant and equipment	25/02/2026 - item 11.8	Capital expenses	0	2,131,586	0	2,838,340
Construction of infrastructure	25/02/2026 - item 11.8	Capital expenses	0	0	(293,154)	2,545,186
Proceeds from new borrowings	25/02/2026 - item 11.8	Capital revenue	0	0	(2,020,000)	525,186
Transfers from reserve accounts	25/02/2026 - item 11.8	Capital revenue	0	0	(50,000)	475,186
Payments for principal portion of lease liabilities	25/02/2026 - item 11.8	Capital expenses	0	32	0	475,218
Repayment of borrowings	25/02/2026 - item 11.8	Capital expenses	0	31,136	0	506,354
Transfers to reserve accounts	25/02/2026 - item 11.8	Capital expenses	0	0	(180,000)	326,354
Surplus or deficit at the start of the financial year	25/02/2026 - item 11.8	Opening surplus(deficit)	0	0	(326,354)	0
Grants, subsidies and contributions	25/03/2026 - item 11.4	Operating revenue	0	19,700	0	19,700
Materials and contracts	25/03/2026 - item 11.4	Operating expenses	0	0	(19,700)	0
Construction of infrastructure	25/03/2026 - item 11.5	Capital expenses	0	57,000	0	57,000
Construction of infrastructure	25/03/2026 - item 11.5	Capital expenses	0	0	(57,000)	0
				<b>3,878,504</b>	<b>(3,878,504)</b>	<b>0</b>

**12. REPORT FOR DECISION - CONFIDENTIAL ITEMS**

Nil

**OTHER BUSINESS AND CLOSING PROCEDURES**

**13. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL**

**14. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**15. DATE OF NEXT MEETING**

The next Ordinary Council Meeting will be held on **Wednesday, 27 May 2026**.

**16. CLOSURE**

The Shire President thanked Council, visitors and staff for their time and declared the meeting closed at 3:51pm.