AGENDA

ORDINARY MEETING OF COUNCIL

22nd July 2026
Commencing at 3:30PM

Council Chambers
Yougenup Road, Gnowangerup WA 6335

28 Yougenup Road, Gnowangerup WA 6335
(08) 9827 1007

www.gnowangerup.wa.gov.au
gnpshire@gnowangerup.wa.gov.au

Shire of Gnowangerup

<u>NOTICE OF AN ORDINARY MEETING OF COUNCIL</u>

Dear Council Member

The next Ordinary Meeting of the Shire of Gnowangerup will be held on Wednesday 22nd July 2026, at the Council Chambers, 28 Yougenup Road Gnowangerup, commencing at 3:30pm.

David Nicholson
CHIEF EXECUTIVE OFFICER

<u>Meaning of and CAUTION concerning Council's "In Principle" support:</u>

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 <u>against</u> 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 <u>before</u> 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.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.
In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Gnowangerup during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Gnowangerup.

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

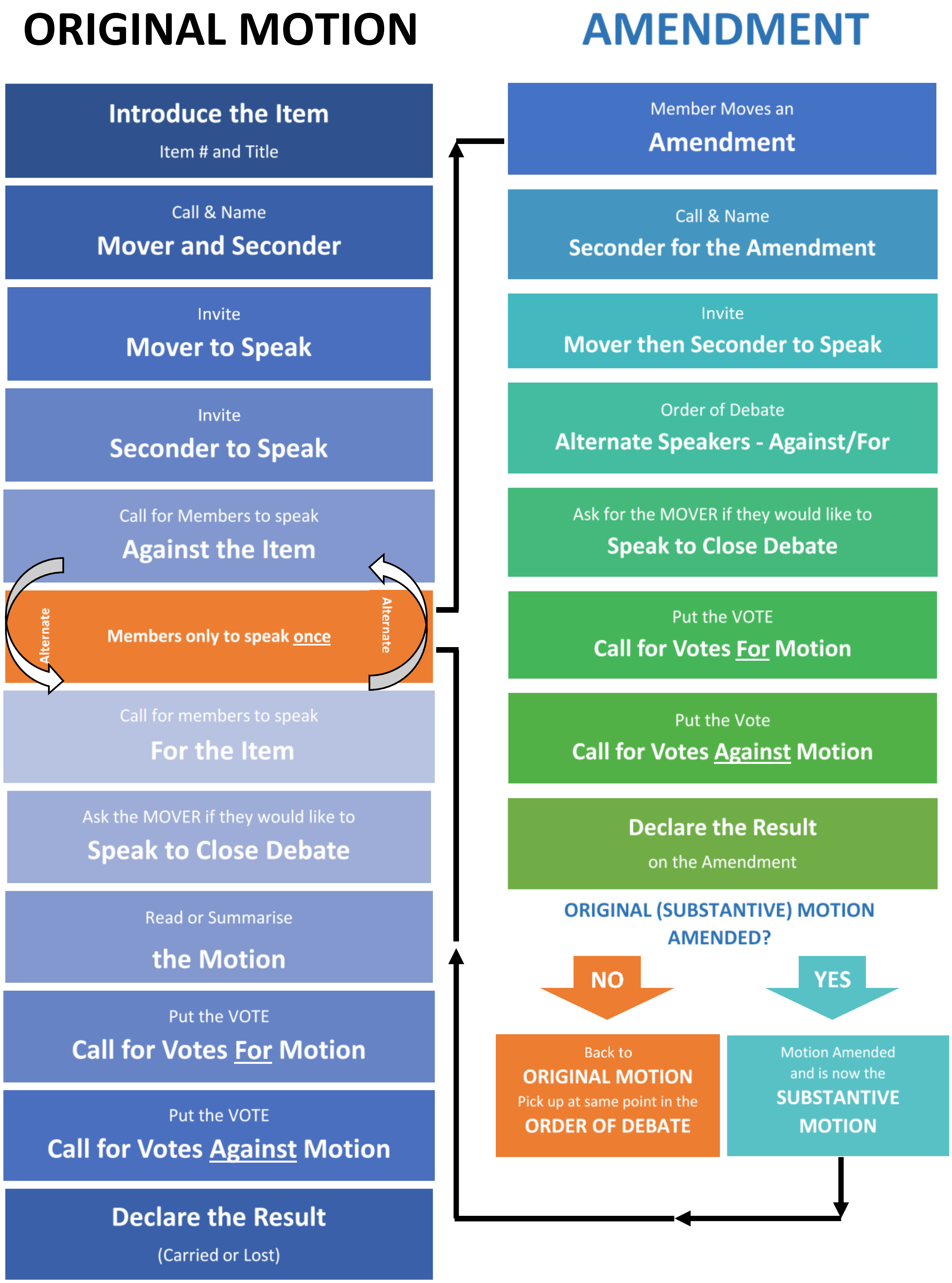
DEFINITION:
a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
b) includes an interest arising from kinship, friendship or membership of an association.

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



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 Seconder. The Minor amendment must be minuted.

Substantive Motion

Introduce the Item
Item # and Title

Call & Name
Mover and Seconder

Invite
Mover to Speak

Invite
Seconder to Speak

Call for Members to speak
AGAINST the Item

Members only to speak <u>once</u>

Call for members to speak
FOR the Item

Alternate

Alternate

Ask the Mover if they would like to
Speak to Close Debate

Read or Summarise
the Motion

Put the VOTE
Call for Votes <u>FOR</u> Motion

Put the VOTE
Call for Votes <u>AGAINST</u> Motion

Declare the Result
(Carried or Lost)

CARRIED

Foreshadowed Motion Lapses

During Debate of Substantive Motion

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

A **Member** Speaking to the Substantive Motion advises **They wish to Foreshadow a Motion**

Presiding Member **Notes the Foreshadowed Motion** and the **Proposing Member**

Debate of the Substantive Motion continues

Substantive Motion **LOST**

Foreshadowed Motion

Ask the **Proposing Member** if they wish to **MOVE the Foreshadowed Motion**

Call & Name
Seconder

Foreshadowed becomes the Substantive Motion

Call for Member to speak
<u>AGAINST</u> the Item

Members only to speak <u>once</u>

Call for members to speak
<u>FOR</u> the Item

Alternate

Alternate

Ask the MOVER if they would like to
Speak to CLOSE DEBATE

Read or Summarise
the MOTION

Put the VOTE
Call for Votes <u>FOR</u> Motion

Put the VOTE
Call for Votes <u>AGAINST</u> Motion

Declare the Result
(Carried or Lost)

<u>Note:</u>

1. Deferring an item wording:
   - "Deferred for consideration at ………… on………….. and resubmitting to Council.

2. "*Laying an item on the table*" is similar to "deferring" but used when item will be re-considered later in the same meeting.

3. Questions can be asked at any time, BUT cannot be debated.

TABLE OF CONTENTS

OPENING PROCEDURES

REPORTS FOR DECISION

OTHER BUSINESS AND CLOSING PROCEDURES

OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS
Shire President Kate O'Keeffe welcomes Councillors, staff, and visitors, advises that the meeting will be audio recorded, and declares the meeting open at ______PM.

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
3.2 APOLOGIES
3.3 APPROVED LEAVE OF ABSENCE
Nil

4. APPLICATION FOR LEAVE OF ABSENCE

5. RESPONSE TO QUESTIONS TAKEN ON NOTICE

6. PUBLIC QUESTION TIME

7. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY

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 17th JUNE 2026

<u>OFFICER RECOMMENDATION</u>

0726. That the minutes of the Ordinary Council Meeting held on 17 June 2026 be confirmed as a true record of proceedings.

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1 ELECTED MEMBERS ACTIVITY REPORT

Date of Report: **22 July 2026**
Councillors: Various

Attended the following meetings/events

Cr K O'Keeffe

17 June 2026	Information Briefing Session
17 June 2026	Ordinary Council Meeting

Cr R O'Meehan:

17 June 2026	Information Briefing Session
17 June 2026	Ordinary Council Meeting
8 July 2026	ARIC Agenda Briefing
8 July 2026	Council Agenda Briefing
8 July 2026	Councillor & Executive Workshop

Cr R Miniter:

17 June 2026	Information Briefing Session
17 June 2026	Ordinary Council Meeting
8 July 2026	ARIC Agenda Briefing
8 July 2026	Council Agenda Briefing
8 July 2026	Councillor & Executive Workshop

Cr M Creagh:

17 June 2026	Information Briefing Session
17 June 2026	Ordinary Council Meeting
19 June 2026	WALGA Zone Meeting - Cranbrook
8 July 2026	ARIC Agenda Briefing
8 July 2026	Council Agenda Briefing
8 July 2026	Councillor & Executive Workshop

Cr R Kiddle:

17 June 2026	Information Briefing Session
17 June 2026	Ordinary Council Meeting

Cr P Callaghan:

17 June 2026	Information Briefing Session
17 June 2026	Ordinary Council Meeting
30 June 2026	Regional Australia Institute – Perth Conference
8 July 2026	ARIC Agenda Briefing
8 July 2026	Council Agenda Briefing
8 July 2026	Councillor & Executive Workshop
10 July 2026	NAIDOC Week Dinner

Cr J Hemley

17 June 2026	Information Briefing Session
17 June 2026	Ordinary Council Meeting
8 July 2026	ARIC Agenda Briefing
8 July 2026	Council Agenda Briefing
8 July 2026	Councillor & Executive Workshop

REPORTS FOR DECISION

11. REPORTS FOR DECISION

11.1	**BUSINESS CASE – VIRGINIA ESTATE**
Location:	Virginia Estate – Lots 3588 & 3374 Strathaven Rd, Gnowangerup
Proponent:	Shire of Gnowangerup
Date of Report:	2nd July 2026
Business Unit:	Planning Services
Responsible Officer:	David Nicholson – Chief Executive Officer
Author:	Adrian Nicoll – Town Planner
Disclosure of Interest:	Nil

ATTACHMENTS
- Business Case – Virginia Estate.

PURPOSE OF THE REPORT
For Council to note the findings in the Virginia Estate Business Case and proposed action.

BACKGROUND
The Shire is considering subdividing Lots 3588 and 3374 Strathaven Road, Gnowangerup (Virginia Estate) into rural lifestyle lots (2 to 5 hectare lots).

The Virginia Estate is 78 hectares of mainly cleared land that is owned by the Shire and is currently leased to a community organisation for cropping. The Shire receives lease income from the GNP 360 Collective. The lease is due to expire on 31 January 2028 and includes an early termination clause (If by reason of any change of regulation or by-law, the Lessee is prevented from undertaking their activities on the land, then the Lessee has the option to terminate the lease).

In accordance with Section 3.59 of the Local Government Act 1995, before a local government commences a major commercial activity (e.g. subdivision), the local government is to confirm financial transparency and public accountability. This is undertaken through the development of a Business Case, which is to outline financial projections and expected impact on the community.

RFF Australia (consultant) was engaged by the Shire of Gnowangerup to develop a Business Case, to investigate the viability of subdividing the Virginia Estate, with the aim of supporting local economic development.

COMMENTS
The Business Case developed by RFF Australia, on behalf of the Shire, evaluates the level of demand for rural lifestyle lots within Gnowangerup, provides a justification for subdividing the Virginia Estate, and provides a recommendation to the next phase of progression to subdivision.

Through a market analysis, which included stakeholder consultation, the Business Case confirmed a demand for rural lifestyle lots, particularly from lifestyle purchasers relocating from larger population centres. There is currently no supply of rural lifestyle lots within Gnowangerup, despite stable population levels, tight rental conditions and demonstrated demand.

The Business Case developed a subdivision concept plan for 29 rural lifestyle lots ranging from 2 to 5 hectares. The Business Case recommends delivering the subdivision via a staged release model to manage financial exposure and to respond to demonstrated market demand.

The Business Case confirms that the subdivision concept is capable of generating a positive financial outcome over the project lifecycle.

- The total expected development cost of subdividing the Virginia Estate with unsealed internal roads and self-sufficient water supply via individual lot rainwater tanks amounts to around $5.0m (standard scenario).
- The total expected development cost of subdividing the Virginia Estate with sealed roads and reticulated water connection amounts to around $6.9m (comprehensive scenario).

Based on a 7.5% Internal Rate of Return, the indicative sale pricing per lot would amount to (exclusive of GST):

Lot Size	**Standard** Unsealed internal roads and self-sufficient water supply	**Comprehensive** Sealed roads and reticulated water connection
2 ha	~$170,000	~$234,500
2.5 ha	~$213,000	~$293,100
4 ha	~$341,800	~$468,900
5 ha	~$427,300	~$586,100

The Business Case:

1. Confirms that the above lot prices are within demonstrated comparable market ranges.

2. Notes achievement of a potential closing surplus of $109k under the standard scenario and $148k under the comprehensive scenario.

3. Outlines the phases for delivery of subdivision which includes identifying funding sources and undertaking technical investigations prior to making a formal lodgement of a subdivision application with the Western Australian Planning Commission.

This process involves Council agreeing to advertise the draft Business Case pertaining to the viability of subdividing Lots 3588 and 3374 Strathaven Road, Gnowangerup. If as part of this process Council agrees to progress to subdivision, the direct effect upon existing services to the community is considered manageable. The Shire has qualified and experienced staff with the ability to manage the proposed subdivision though this will be supplemented through the engagement of external agents such as property agents, valuers, lawyers and consultants as required.

The project is expected to provide a positive outcome with opportunity for additional housing development and rate revenue. Due to the proposal to undertake the subdivision process in stages, the opportunity is available for the Shire to revert to a land lease proposal or to on-sell the land to a developer.

CONSULTATION

In developing the Business Case, consultation was undertaken with the Water Corporation, Western Power and the Department of Planning, Lands and Heritage.

LEGAL AND STATUTORY REQUIREMENTS

In accordance with Section 3.59 of the Local Government Act 1995, before a local government enters into a major land transaction, the local government is to prepare a Business Case. A major land transaction is a transaction where the local government acquires, disposes of, leases, or develops land and the total value exceeds a prescribed threshold of up to $2 million or 10% of a local government's operating expenditure (whichever is less).

POLICY IMPLICATIONS

There are no policy implications relating to this item.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

As per Integrated Strategic Plan

Theme	1. Our Economy
Community Priority	1.3 Local businesses and the Shire have access to diverse skills and experiences. Housing and rental stock assists in attraction and retention of the local workforce.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Risk description	Inability to control or stem a decline in the Shire's population
Primary Strategic Risk Category	Lack of affordable or quality homes
Primary Strategic Risk Category **Description**	Retail/ Commercial enterprises close (or relocate)
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Moderate
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY
Current staged work can be accommodated within the existing budget though future stages will likely impact organisational capacity and require additional resources.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS
Council may resolve to advertise the Business Case and seek formal feedback prior to investing further time and resources into this project. This may provide greater clarity on the desirability of this development.

CONCLUSION
The Business Case seeks to strengthen the Shire's strategic commitment to creating housing opportunities and to promoting social and economic growth. The initiation of the Business Case aligns with Council's broader objective of supporting economic development and building a resilient local economy. Costs associated with advancing the project to the next stage have been included in the 2026/27 budget.

VOTING REQUIREMENTS
Simple Majority

OFFICER RECOMMENDATION

0726. That Council:

> **Notes the opportunity to develop a lifestyle subdivision at Virginia Estate as detailed in the Business Case – Virginia Estate.**

Business Case – Virginia Estate

Document Control

Business Case

Client: Shire of Gnowangerup

Client Contact: Adrian Nicoll – Town Planner

Version Control

Version	Date	Changes	Authorisation
VO	02.07.2025	Draft	MM & RL
VO.1	22.07.2025	Client Issue	OH
V1	30.07.2025	Final – Market Assessment	MM
V1.1	20.10.2025	Draft – Business Case	MM & RL
V2	18.02.2026	Client Issue – Business Case	RL & HD
V2.1	25.02.2026	Client Issue – Business Case – Feedback Incorporated	RL & HD
V2.2	03.03.2026	Client Issue – Final Version	RL
V3	19.05.2026	Client Issue – Final Comments Incorporated	RL
V4	3.06.2026	Client Issue – Final Comments Incorporated	RL

Executive Summary

This Business Case assesses the viability and strategic justification for progressing the proposed Virginia Estate rural lifestyle subdivision at Lots 3588 and 3374 Strathaven Road, Gnowangerup. The assessment confirms there is currently limited supply of rural lifestyle land within the Shire despite demonstrated demand for rural residential living, limited housing diversity, and the need to support long term population retention and workforce attraction.

The proposed subdivision comprises 29 rural lifestyle lots ranging from 2–5 hectares and is intended to broaden housing choice, support regional growth, and align with the Shire's Strategic Community Plan and economic development objectives. Market analysis indicates strongest demand for smaller lifestyle lots, particularly from tree-change and lifestyle purchasers seeking regional living opportunities.

Two infrastructure specification scenarios were assessed:

- Standard Specification – unsealed roads and individual lot rainwater tanks; and
- Comprehensive Specification – sealed roads and reticulated water supply.

The feasibility analysis identifies a clear tension between development costs and market capacity within Gnowangerup's price sensitive rural lifestyle market. At the adopted 7.5% Internal Rate of Return (IRR) benchmark, both scenarios remain broadly aligned with comparable regional market evidence; however, the Standard specification is considered more closely aligned with demonstrated buyer capacity and overall market conditions. The Comprehensive specification presents a higher risk of overcapitalisation unless a sustained pricing premium can be achieved.

Discounted cash flow analysis indicates both scenarios are capable of generating a positive financial outcome over the project lifecycle, although the Standard specification delivers a stronger feasibility position due to lower upfront infrastructure costs and reduced exposure to financing and holding costs. The analysis reinforces the importance of aligning infrastructure standards with achievable pricing and demonstrated market demand.

Virginia Estate should be viewed as a strategically motivated public land activation initiative rather than a purely commercial development. In addition to financial feasibility considerations, the project is expected to deliver broader strategic benefits to the Shire, including increased housing diversity, population growth and retention, workforce attraction, economic activation, and long term expansion of the Shire's rate base.

A staged delivery model is recommended to minimise upfront financial exposure and progressively test market demand prior to committing to future stages. Overall, the Business Case supports progression to detailed design, market testing, funding investigations, and implementation planning as a strategically aligned opportunity to support long term growth and housing diversification within Gnowangerup.

Table of Contents

List of Figures

List of Tables

2 Introduction & Purpose

RFF Australia has been engaged by the Shire of Gnowangerup to investigate the viability of multiple development scenarios over the Shire's landholdings known as Virginia Estate. This Estate comprises two lots (Lot 3588 on Deposited Plan 125087 and Lot 3374 on Deposited Plan 125501) located on the southern edge of the Gnowangerup Townsite, with frontage to Strathaven Road on its eastern boundary and the Jordan Road reserve to its northern boundary.

The Shire is considering subdividing the land for rural residential purposes, with scenarios ranging from 1-hectare, 4-hectare, 7-hectare lots, or a mix, aimed at supporting local economic development and enhancing community amenity.

The purpose of this report is to:

- Evaluate the level of demand for rural residential lifestyle lots within the Gnowangerup locality;
- Define the strategic rationale and justification (the "Case for Change") for considering the development of Virginia Estate; and
- Provide a clear recommendation to inform the Shire's decision on whether to proceed to the next phase of investigations.

The assessment includes:

- A review of the subject land and the applicable town planning framework;
- Consultation with the Shire of Gnowangerup;
- A market analysis, including a review of comparable developments in the Great Southern region;
- An assessment of economic drivers likely to influence population and housing demand; and
- Recommended delivery options and the benefits and limitations thereof.

3 Subject Site

The subject land, comprising two lots (Lot 3588 on Deposited Plan 125087 and Lot 3374 on Deposited Plan 125501), is located on the southern border of the Gnowangerup Townsite, approximately 60 kilometres south east of Katanning and 116 kilometres north of the Albany City Centre.

Land to the north accommodates the Gnowangerup Sports and Recreation Complex, including Gnowangerup's main sporting fields and swimming pool. Strathaven Road, which becomes Broomehill-Jerramungup Road, is the town's primary thoroughfare. Surrounding land to the east, south and west comprises predominantly cleared agricultural cropping land, with remnant vegetation mostly occurring near natural watercourses.

The subject land comprises a total area of 78 hectares. It has frontage of 800 metres to Strathaven Road and approximately 900 metres to the unmade Jordan Street reserve. The site is vacant of physical development, other than a dam in the northeast portion of the site, and is currently leased to a community organisation for cropping.

The land is formally described as follows:

Table 1: Summary of Titles

Lot No.	Deposited Plan	Vol/Fol	Area	Landowner
3588	DP 125087	2210/461	64.7ha	Shire of Gnowangerup
3374	DP 125501	2210/460	13.3ha	Shire of Gnowangerup

3.1 Town Planning Framework

The subject land is zoned "Rural Residential 1" ('RR1') under the Shire of Gnowangerup Local Planning Scheme No. 2 ('LPS 2'). Clause 4.2 of LPS 2 provides that the objective of the Rural Residential zone is to provide for residential use in a rural environment.

Refer Figure 3: LPS 2 Zoning Plan.

Schedule 11 of LPS 2 provides the additional provisions for RR1 zoned land as set out below in Table 2. In summary, subdivision of the land to a minimum of 1 hectare is permitted, provided that the land is either connected to reticulated sewer, or it can be demonstrated that a suitable effluent disposal system is adopted.

Table 2: Special Conditions for RR1

Map Ref Number	Property Description	Special Conditions & Provisions
RR1	Loc 3538 Strathaven Road	1. Subdivision a. Subdivision and development of Rural Residential zone Area No. 1 shall be generally in accordance with a Subdivision Guide Plan endorsed by the local government and signed by the Chief Executive Officer and shall be subject to the provisions contained in Section 5.10 of Town Planning Scheme No. 2 in addition to the specific provisions contained in this Schedule. b. Unless advice is received from the Western Australian Planning Commission to the contrary, no lot shall be less than 4ha except if supplied with reticulated water when the minimum lot size shall be 1ha. 2. Building Envelopes a. Any building on a lot must be erected within a building envelope as generally identified on the Subdivision Guide Plan. b. Notwithstanding this requirement, the local government may permit a variation to the Building Envelope if it is shown to the satisfaction of the local government that the proposed location of the Building Envelope will

Map Ref Number	Property Description	Special Conditions & Provisions
		not be detrimental to the landscape or the environment. c. In order to limit the destruction of natural vegetation and allow ease of access for fauna and emergency vehicles, fencing is to be restricted to existing cleared areas. The materials used in fencing shall be to the satisfaction of the local government. d. Within the requirements of (a) and (b) above, no building or structure shall be erected closer than 20m to a street frontage or 10m of any other boundary. 3. Tree Planting a. At the time of subdivision, the local government may request that the Commission impose a condition requiring that the subdivider plant and maintain, for a period of at least 2 years, trees and shrubs of a species and density of planting to local government specifications. b. Within any designated Public Open space or Buffer area on the Subdivision Guide Plan, the local government shall require that the subdivider plant and maintain, for a period of at least 2 years, trees and shrubs of species and of a density of planting approved by the local government. 4. Servicing Requirements a. No dwelling shall be constructed or approved for construction unless a stable water supply and an approved method of effluent disposal has been incorporated unto the approved plans, and no dwelling shall be considered fit for human habitation unless such supply of water and method of effluent disposal has been installed and is operating. b. The local government shall require that a prospective purchaser of a lot is aware of the responsibility to install an individual method of effluent disposal. c. Reference should be made to Department of Agriculture guidelines relating to water storage, tank size and area of roof catchment. 5. General Amenity When considering any development within this Rural Residential No 1 the local government will have

Map Ref Number	Property Description	Special Conditions & Provisions	
			regard to its proximity to the regional sporting and local government facilities, the cemetery and other uses to ensuring development is tailored to blend in with the environment. This may include restriction of clearing, sensitive design and location of infrastructure and services.
		6.	Fire Management A Fire management Plan shall be prepared and implemented to the satisfaction of the local government and the Fire and Emergency Services of Western Australia.
		7.	Road Design and Construction The local road network should be highly interconnected to reduce travel distances and to promote walking, cycling, and a strong sense of community. Consideration should be given to the use of road networks as strategic firebreaks and to avoid the use of long cul-de-sacs. As far as practicable direct access from individual to major roads should not be permitted.
		8.	Purchaser Notification The subdivider shall undertake measures to the satisfaction of the local government to ensure that prospective purchasers are advised of the special conditions relating to the subdivision including the standard of services. These measures may include (but not necessarily be restricted to) the following: a. A notification placed on the Certificates of Title, pursuant to Section 70A of the Transfer of Land Act 1893 (as amended); b. An information brochure included with any Contract of Sale; or c. An information sign erected at the entrance of the Estate.

Figure 1: Local Context.

(Source: ArcGIS, Landgate Data)

Figure 2: Site Plan.

(Source: ArcGIS, Landgate Data)

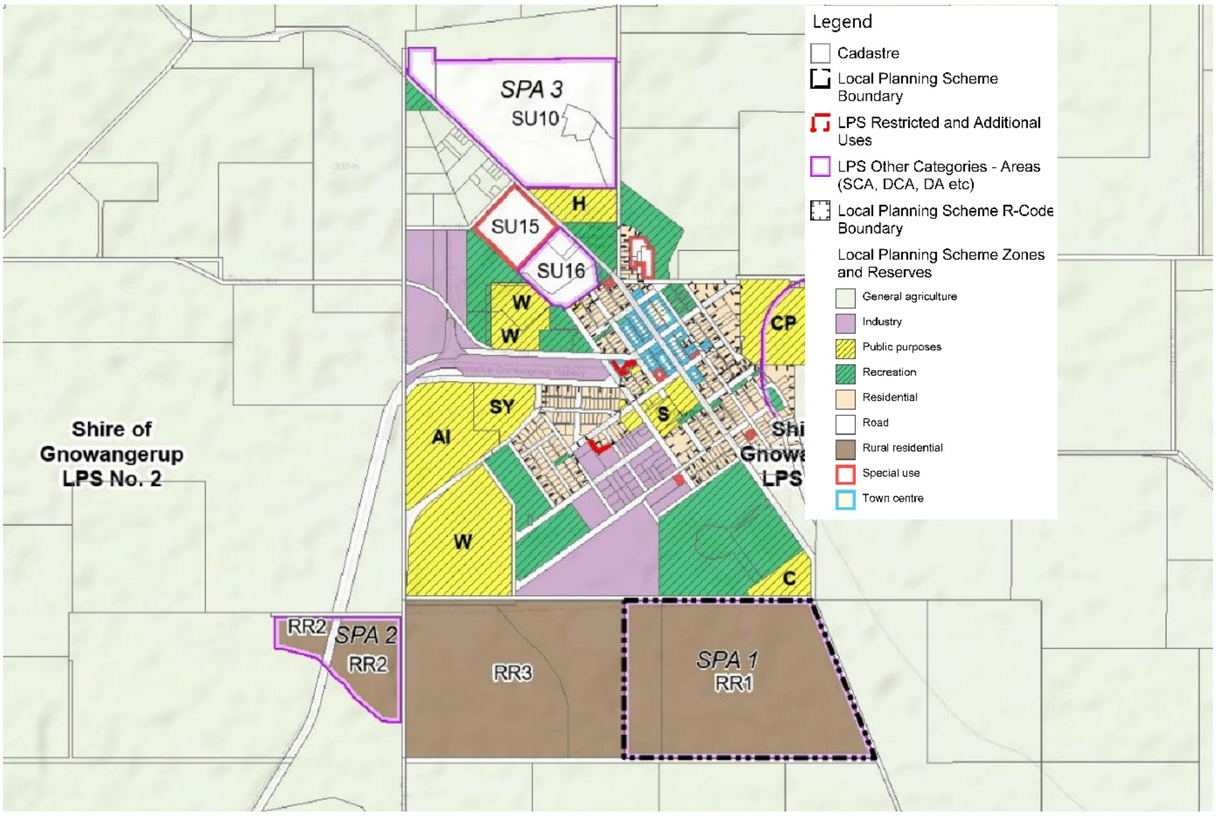


Figure 3: LPS 2 Zoning Plan.

(Source: Shire of Gnowangerup Local Planning Scheme No. 2, PlanWA)

3.2 Site Planning Considerations

The following table provides an overview summary of the site planning considerations that may affect the future subdivision and/or development of the site:

Table 3: Planning Considerations

Consideration	Findings
Aboriginal Heritage	No registered or lodged places within the subject land; however, land abutting (north east) the site accommodates Registered Place No. 4473 - Gnowangerup Nyungar Graves. The site has been substantially cleared and our understanding is that is has been cropped for many years, indicating that aboriginal heritage risk is very low.
European Heritage	There are no local or state heritage sites listed within the site; however, land north-east of the site is included on the Shire's local Heritage Survey (P6036) as the Gnowangerup Cemetery.
Bushfire Prone	The northern portion of the site, and the south eastern corner, are identified as a Bushfire Prone Area on the Department of Fire and Emergency Services 'Map of Bushfire Prone Areas'.
Servicing	The site is not serviced by reticulated water, sewer or power. All infrastructure extends as far south as the northern point of the recreation site. **Refer Figure 5: Servicing Plan.**
Native Title	The subject land was included in the South West Settlement (WCD2021/010), which determined that Native Title did not exist across the subject site. There are no further obligations under the Native Title Act.
Road and Rail Noise	The site is not impacted by the trigger distance for strategic freight routes.
Mining Tenements	There are no registered mining or exploration tenements over the subject land.
Threatened Ecological Communities	The northern portion of the site is mapped as a Threatened Ecological Community (DBCA Dataset 038). **Refer Figure 4: Threatened Ecological Communities.**
Contaminated Sites	There are no registered contaminated sites within the subject land or immediate locality.

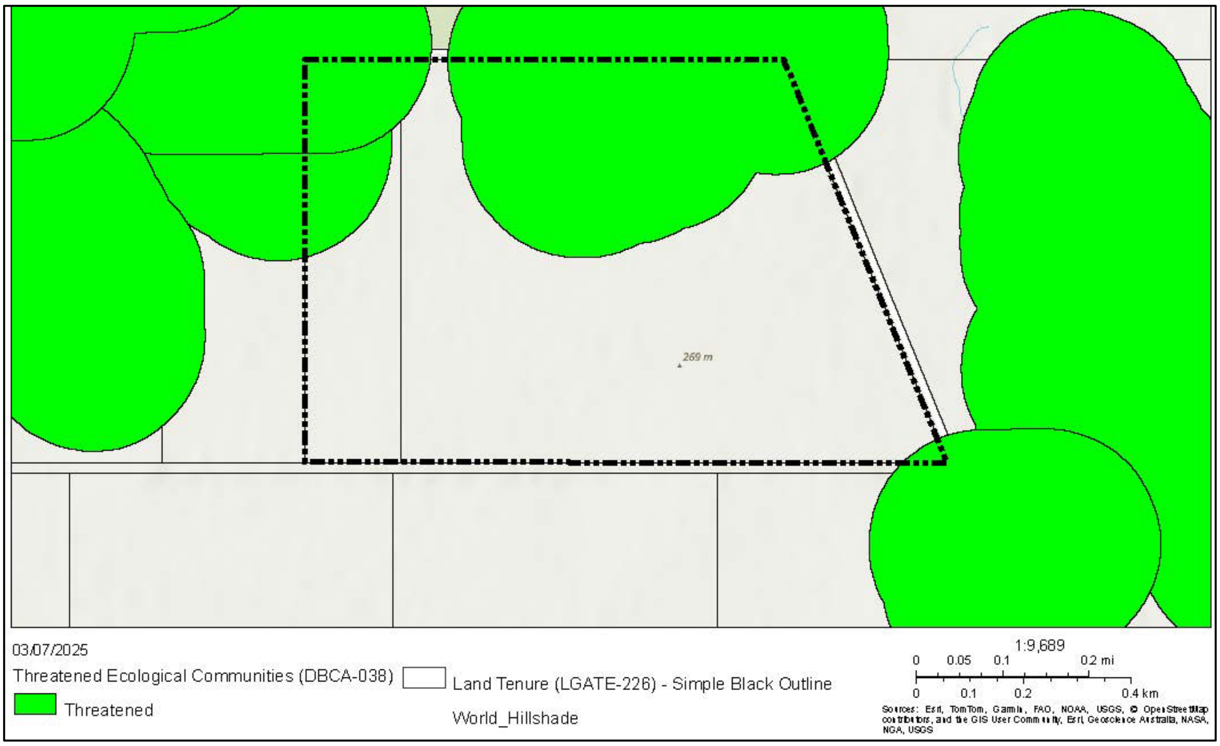


Figure 4: Threatened Ecological Communities.

(Source: ArcGIS, DWER Data)

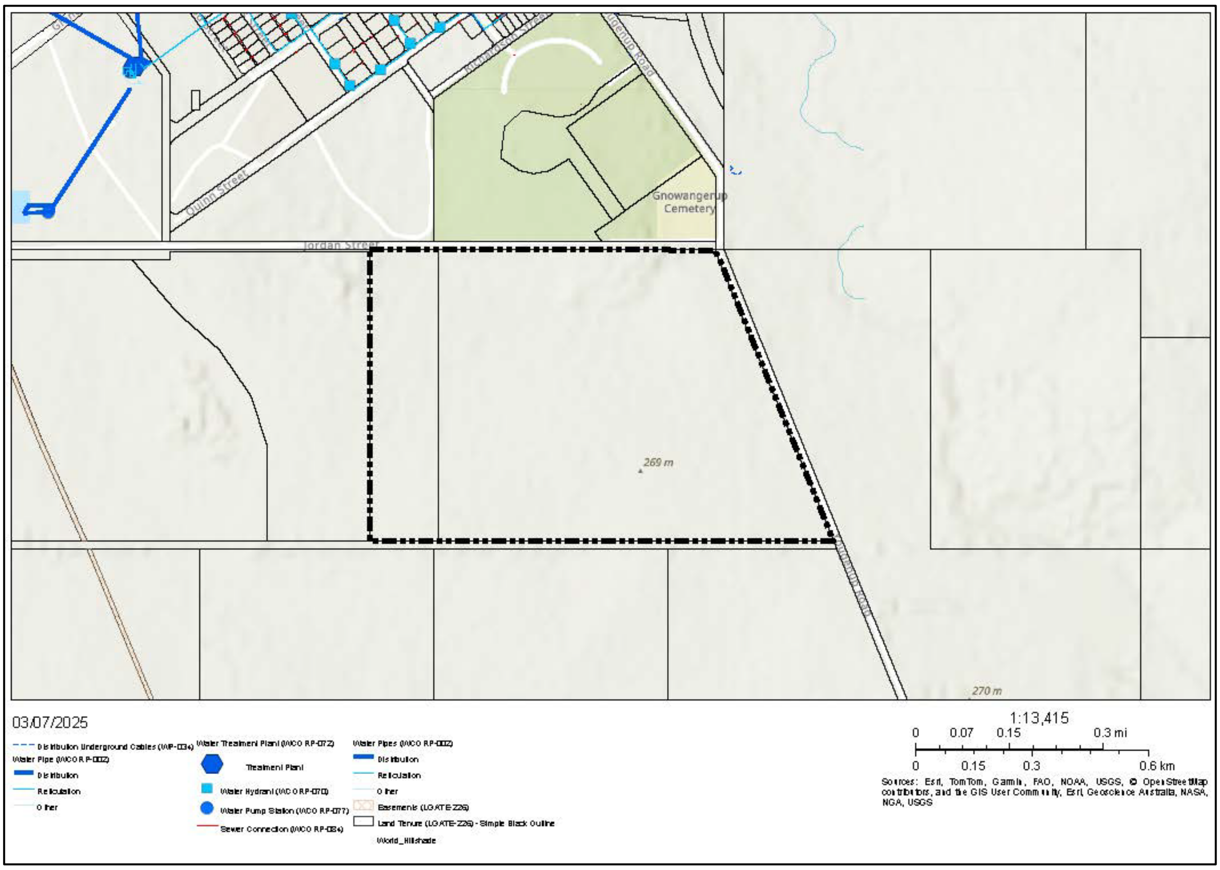


Figure 5: Servicing Plan.

(Source: ArcGIS, Water Corp Data)

4 Market Considerations

4.1 Regional & Local Context

The Shire of Gnowangerup, located in the Great Southern region of Western Australia, had a population of approximately 1,215 residents at the 2021 Census. Known for its strong agricultural industry, the Shire underpins much of the region's economic output. Adjacent to the Stirling Range National Park, which attracts around 175,000 visitors annually, Gnowangerup combines rural tranquillity with a growing tourism profile and strategic access to key regional corridors.

The Gnowangerup Townsite functions as a service hub for surrounding rural properties, providing essential health, education, and recreational services. Local amenities include an IGA supermarket, recreational sporting facilities, a sealed airstrip with terminal, a café, and a tavern with low patronage.

In 2024, the Shire supported 617 jobs and generated an economic output of $333.1 million. Agriculture, Forestry and Fishing remain the dominant industries, employing over half the local workforce (51.05%) and contributing approximately 58.2% of the gross regional product (GRP), equating to $193.8 million in annual output. The recent uplift in Gnowangerup's GRP reflects a combination of strong agricultural performance, diversification into higher value production including faba beans and lupin and emerging tourism driven economic activity including the recent "Fields and Fortunes" forum. Combined, these drivers have underpinned increased production and regional economic resilience over the past two years.

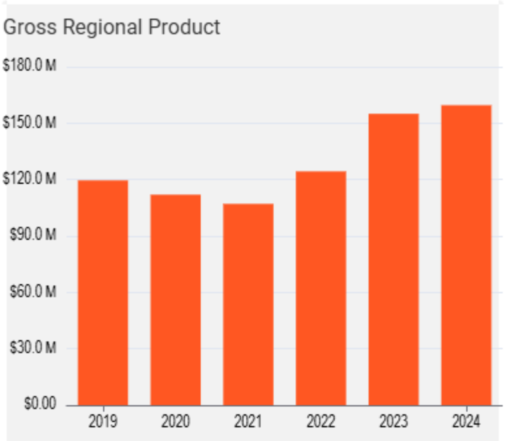


Figure 6: Shire of Gnowangerup Gross Regional Product

(Source: REMPLAN, 2025)

4.2 Demographic Snapshot

Between 2016 and 2021, the Shire of Gnowangerup's population remained steady at around 1,215, with an ageing demographic and predominantly family based households (37% couples with children, 42% couples without). Housing stock grew slightly from 647 to 665 dwellings, with minimal market availability and an effective vacancy rate near 0%[1]. Housing affordability has tightened, with median weekly rents and mortgage repayments increasing in 2021, reflecting broader post-COVID market trends. Workforce participation remained steady, with 631 persons in 2021, after a slight decline recorded

[1] SQM Research 2024 - Shire of Gnowangerup inquiry into local government sustainability.

in 2016. This stable labour force, coupled with rising household incomes and housing costs, suggests a resilient local economy with steady residential demand.

Table 4: Shire of Gnowangerup Demographic Analysis.

	2016	2021
Population	1,215	1,215
Median Age	40	39
No. Dwellings	647	665
Median Weekly Household Income	$1,319	$1482
Median Weekly Rent	$130	$180
Median Monthly Mortgage Repayments	$774	$867
Workforce Participation	617	631

(Source: Australian Bureau of Statistics, Reiwa.com.au Accessed July 2025)

4.3 Existing Residential Stock

Residential land within the Gnowangerup townsite predominantly comprises urban lots of approximately 1,000m², typically accommodating single detached dwellings. There is no rural residential land available within Gnowangerup Townsite or its immediate surrounds, with the current offering comprising residential (urban) or a property on a larger, agricultural lot (rural).

A review of the Landgate 287 dataset for Residential Property Attributes provides a high level summary of the age and construction of housing in the townsite (land zoned residential and town centre under LPS 2).

This analysis demonstrates a predominance of older dwellings, many constructed prior to 1970, many constructed using asbestos material, and a relatively modest volume of new housing stock over the past 20 years. This highlights the opportunity to diversify the local housing stock with new rural residential offerings.

Table 5: Age of Housing Stock

Date of Construction	No. Dwellings	No. Brick Dwellings	No. of Fibro Dwellings
Prior to 1970	152	42	67
Between 1971 & 1990	59	27	10
Between 1991 & 2004	17	5	0
Post 2005	20	4	0
Unknown	19	2	2
Total	267	80	79

(Source: Landgate)

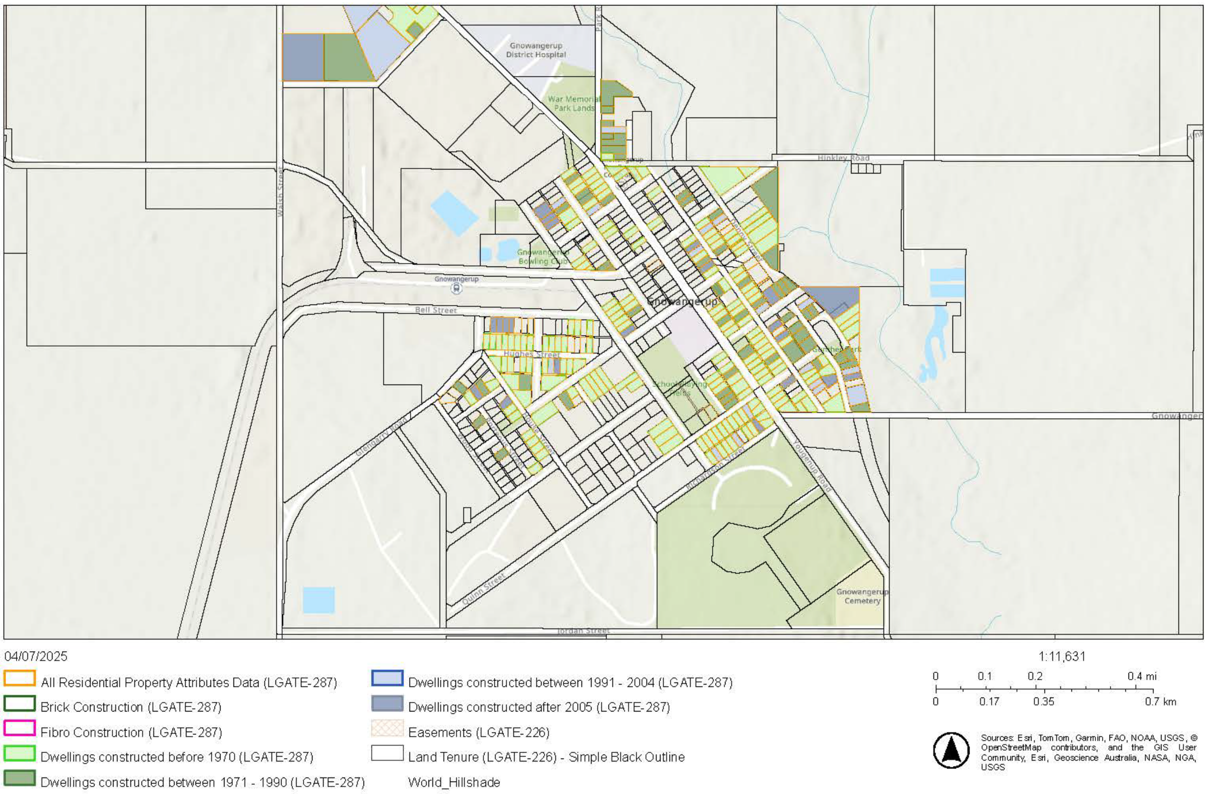


Figure 7: Age and Construction of Existing Dwellings.

(Source: ArcGIS, Landgate Data)

5 Key Demand Indicators

5.1 Emerging Potential Economic Drivers

The Shire of Gnowangerup's economy remains firmly rooted in broadacre agriculture; however, there are several emerging sectors and projects within the broader Great Southern region that have the potential to support economic diversification and, in turn, stimulate residential demand in the Shire. These emerging drivers are summarised in the following table, with a focus on projects and developments that have been formally approved, funded, or are under construction.

Economic Driver	Approved / Pipeline Projects	Regional Economic Context
Agriculture	• Ongoing expansion of broadacre grain and sheep production across the Great Southern. Investment in new grain handling infrastructure, including CBH network upgrades at Broomehill and Katanning. • The confirmed expansion of the CBH Borden receival site including weighbridge upgrades, additional truck marshalling areas, and increased bulkhead capacity (approved 2023).	Agriculture remains the Shire's largest industry, employing ~51% of the workforce and generating over 58% of the Shire's GRP. The CBH Borden upgrade improves grain receival efficiency during harvest, supporting local productivity and reducing logistics bottlenecks.
Renewable Energy	• Moonies Hill Energy's approved Flat Rocks Wind Farm (Stage 1 operational, Stage 2 approved), located near Kojonup. • Potential regional transmission network upgrades (Western Power's Southern Terminal to Albany upgrades under consideration). • Proposed large scale wind farm north of Ongerup in investigative phase, with a meteorological mast approved in 2024 to support feasibility for up to 750 turbines.	Renewable energy infrastructure is an emerging regional sector. While the Gnowangerup townsite itself has no currently operating projects, the broader area is attracting investment. Development of the Ongerup wind farm could bring substantial construction employment and indirect economic benefits if it progresses to development.
Agribusiness & Processing	• Katanning Saleyards (largest undercover sheep saleyards in the Southern Hemisphere); • Great Southern Olives expansion (Kojonup);	Agribusiness hubs in Katanning and Kojonup provide employment and supply chain opportunities. Niche grain processing (e.g., lupins, oats,

Economic Driver	Approved / Pipeline Projects	Regional Economic Context
	• Small scale grain processing initiatives including pulse cleaning and packaging (Great Southern Pulse Processors), rolled oats production (Morton Seed & Grain), and feed grain pelletisation (local feed suppliers), emerging in Katanning and surrounds.	pulses) is expanding to meet domestic and export demand, diversifying the region's grain sector beyond bulk commodity exports. Gnowangerup's location on regional freight routes positions it to service and benefit from this sector.
Tourism	• Stirling Range National Park trail upgrades (2023–24). • Great Southern Regional Trails Master Plan (GSCORE, 2020–2029) identifies Gnowangerup as a trails development location. • Great Southern Tourism Destination Management Plan (GSDC & ASW) highlights opportunities to grow nature based tourism in the Shire. • Amelup Planning Strategy supports sustainable tourism near the Stirling Range.	Tourism remains modest in Gnowangerup but the Shire's proximity to the Stirling Range and role in regional tourism strategies support nature based visitation. Opportunities exist for accommodation, trails, and small scale tourism ventures aligned with regional plans.
Community Infrastructure	• $1 million in State funding for new residential and industrial lots in Gnowangerup Townsite, construction underway with completion expected in 2025, developed by DevelopmentWA. • $400,000 for the Gnowangerup Community Swimming Pool funded through Sport and Recreation, Regional Development and Lotterywest portfolios (opened 2016). • $100,000 Community Water Supplies Partnership grant (Water portfolio, completed 2021)	These projects improve regional liveability and resilience, enhancing community amenities and water security. The new residential and industrial land project supports population and business growth opportunities, while recreational and water infrastructure underpinning long term community sustainability.

Economic Driver	Approved / Pipeline Projects	Regional Economic Context
	• Shire funded Gnowangerup Sporting Complex reticulation upgrades (procurement underway 2024).	
Workforce Housing & Regional Relocation	• 36-room key worker village under construction in Mount Barker (Shire of Plantagenet) with $7 million from the Housing Australia Future Fund. • 48-room modular worker accommodation project under development in Katanning for agricultural and health sector key workers (DevelopmentWA, GSDC involvement). • Speculative workforce demand from large scale projects including the Ongerup wind farm, Flat Rocks Stage 2 construction, and CBH network upgrades.	Regional towns are investing in key worker accommodation due to persistent housing shortages. With multiple infrastructure, agribusiness, and renewable energy projects underway or proposed, future demand for a flexible, localised workforce will grow. Gnowangerup may offer a housing alternative to workers employed in the broader region.
Aboriginal Economic Development	• The Seeds of the Great Southern Aboriginal nursery and seed propagation enterprise in Gnowangerup (RED Grants totalling $188k). • Wagyl Kaip Southern Noongar Corporation's new ranger program ($1.1m) commencing 2024 and heritage training program ($77k) commencing 2025.	These projects directly support Aboriginal employment and enterprise in Gnowangerup and surrounding areas. The nursery and ranger program are creating local jobs in land management, heritage services and environmental restoration, supporting both cultural and economic outcomes.
Water Security & Agricultural Resilience	Inland Great Southern Drought Resilience "Water for Future" project, led by GSDC and Department of Water. Project scoping and planning for water infrastructure upgrades in Gnowangerup underway (2023–25).	Improved water security underpins long-term sustainability of agriculture and town services in the Shire, supporting retention of the agricultural workforce and reducing climate vulnerability.

These projects represent committed and emerging investments shaping the economic outlook of the northern Great Southern region. While not all are located in the Shire of Gnowangerup, they contribute to regional employment, supply chain activity, and housing demand pressures that may be captured locally. Strategic land availability positions the Shire to benefit from these broader trends.

5.2 Population Outlook

The Shire's Council Plan (2025–2035) and Long Term Financial Plan (2019–2029) both acknowledge the need to retain and modestly grow the population base over the next decade, with a focus on liveability, service provision, and economic diversification.

Gnowangerup's population declined slightly during the 2010s, dropping from 1,237 in 2016 to around 1,215 in 2021, but this trend is expected to stabilise and move toward growth. WA Tomorrow population forecasts show that the Shire of Gnowangerup is projected to experience stable to modest population growth through to 2036 under the medium trend scenario (Forecast C), which assumes continuity in birth rates, mortality, and migration patterns. This outlook is supported by the recent emergence of the agricultural sector and emerging economic diversification, particularly driven by decarbonisation initiatives and geopolitical factors increasing demand for Western Australian agricultural products.

The outlook points to a stable, ageing demographic with an incremental increasing population number; conditions that support small scale rural residential development to provide housing choice, facilitate local retention, and attract regional relocators seeking lifestyle amenity within reach of services.

6 Market Analysis

6.1 Local Insights

Gnowangerup, aligned with the South West region more generally, has experienced a rapid increase in property prices within the last 5 years to a median price of $167,250 rising from $115,000 in 2020. A 3% decrease in sales growth has been observed within the last 12 months. With 17 sales last year, and the average time on market of just over two months, the market is moderately active. The Gnowangerup rental market is extremely tight, with a near 0% vacancy rate with weekly rental rates around $280 reflect both affordability and limited availability.

Recent activity has been undertaken to address the demand for housing, with DevelopmentWA having sold six traditional six residential lots within the Gnowangerup Townsite early in 2026.

Rural lifestyle lots across the region are consistently achieving a premium over standard residential land. Recent sales of 1–2 hectare serviced lots have reached prices between $250,000 and $300,000. Between 2015 and 2025, median prices for lifestyle lots in Katanning, Broomehill, and Tenterden increased by 87.5%, reflecting a clear shift in buyer willingness to pay for semi rural land with access to town services. With no comparable supply currently available in Gnowangerup, Virginia Estate is well placed to meet this demand at regionally competitive price points.

6.2 Comparable Developments

Historical sales data for rural residential lifestyle lots in Gnowangerup is limited, largely due to a lack of past supply. In contrast, areas of traditionally higher amenity (i.e., closer to larger coastal towns like Denmark and Capel) attract premium prices, which has encouraged more rural lifestyle subdivisions in those locations. Elsewhere in the region, larger rural residential subdivisions reflect varying market conditions and localised demand factors.

Table 6: Comparable Development

Estate	Location	Lot size range (ha)	Average price per ha	Sold Date	Comparison to Virgina Estate
Weavers Estate	Katanning	1.09 - 2.31	$73,000-$95,000	2024	Comparable location context 8 lots created
Hambley Farm Estate	Mt Barker	0.9 - 1.085	$120,000 -150,000	2023	Comparable location context 11 lots created
Chittering Retreat Estate	Chittering	2-2.4	$175,000-$235,000	2024 - 2025	Comparable location context Price premium due to its proximity to Perth 45 lots created and sold via stages

Estate	Location	Lot size range (ha)	Average price per ha	Sold Date	Comparison to Virgina Estate
Preston River Rise	Capel	0.5 - 5ha	$136,000-$152,000 (The smaller lots averaged $400,000 per ha)	2025	Premium offering located 20 minutes from Bunbury Estate contains 48 lots with the majority being 1ha in size
N/A	Broomehill Village	1-7	$40,0000 -$50,000	2023 - 2024	Unplanned and unstructured. Lots contains existing improvements usually of old age

Market research shows steady demand for serviced rural-residential lots in inland regional towns, particularly those near established centres like Katanning. Estates such as Weavers and Chittering Retreat Estate have demonstrated strong take up, with buyers favouring 1–2 ha lots that include basic infrastructure like power, sealed roads, and water. While prices vary by location, well serviced lots typically attract premiums and sell steadily, even in lower amenity settings.

Rural lifestyle lots are occasionally offered in the region, as seen in areas like Broomehill Village, however their availability and development readiness are often inconsistent and uncertain. In this context, Virginia Estate presents an opportunity to establish a benchmark for purpose built, well serviced rural-residential land in a historically undersupplied market. Importantly, the project can be delivered in stages, allowing infrastructure investment to be aligned with actual market demand.

Our market research suggests a preference for lots between 1 and 2 hectares in size. This preference is explored further in Chapter 12 – Feasibility in this report.

6.3 Local realtor discussion outcome

To support market understanding, a local real estate agent was engaged to provide insights into rural lifestyle lots within the region. The following summarises discussions with an agent who has direct experience marketing and selling comparable properties in the area.

- There is strong demand for rural lifestyle lots, with the majority of purchasers coming from the Perth metropolitan area and surrounding suburbs seeking a tree change. Recent buyers have included people relocating from Mandurah, Perth, Geraldton and Exmouth.
- Local demand is minimal, with very few residents upsizing to larger rural holdings.
- Market activity remains consistent, with no evident decline in demand.
- Purchasers are predominantly well resourced retirees seeking a lifestyle change, with the market made up largely of owner occupiers. Investor activity is present but limited.
- Lot sizes between 1–5 hectares are considered most suitable, particularly when located away from larger townsites such as Katanning.

- While rainwater tanks are generally acceptable, there is a strong preference for access to scheme water.

Considering the above the demand for lifestyle lots at Virginia Estate is expected to be state wide, with purchasers generally location agnostic and unlikely to be driven by local or internal demand.

As the development has the potential to increase the population of Gnowangerup township, particularly through attracting retirees and similar demographics who may have expectations for services such as health and community facilities. Enhancing or securing these services would not only support the needs of new residents but also increase the township's overall attractiveness, further strengthening the viability and long term success of Virginia Estate.

7 Case for Change

The contemplated Virginia Estate subdivision responds directly to a growing gap in Gnowangerup's residential land supply market. Under whichever scenario (1-, 4-, 7-hectare, or a mix of sizes), market and demographic analysis shows there is currently no structured provision of rural lifestyle lots near the townsite, despite evidence of latent demand and comparative market success in similar inland regional settings. The project presents a low risk, staged opportunity to increase housing diversity and address a clear gap in land supply.

The case for change is supported by the following considerations:

- No current supply of rural residential (lifestyle) lots in Gnowangerup, limiting options for local residents and regional relocators seeking affordable, semi-rural living near town amenities and services.
- Demonstrated demand for serviced 1–2 hectare lots in nearby towns such as Katanning and Boyanup, with rapid take up where basic infrastructure and proximity to town centres are provided.
- Opportunity to relieve pressure on existing residential housing stock, supporting more balanced rental and ownership options across the Shire, and supporting the population to move along the housing continuum.
- Improved housing choice for an ageing population and for local residents seeking to downsize while remaining in the community.
- Support for local retention and workforce attraction, particularly as nearby economic projects in agriculture, renewable energy and tourism generate modest but ongoing demand for housing.
- Ability to stage development in line with demand, manage infrastructure costs, and respond flexibly to market signals.
- Positive social and liveability outcomes, including enabling families, retirees and workers to live in well-planned, affordable, lower density settings within reach of core services.

While Virginia Estate is unlikely to deliver high financial returns or yield in conventional commercial terms, its broader public value is significant. The development would contribute directly to housing choice, regional liveability, and population retention; benefits that are not easily captured through land sales alone.

8 Preliminary Concept Plans

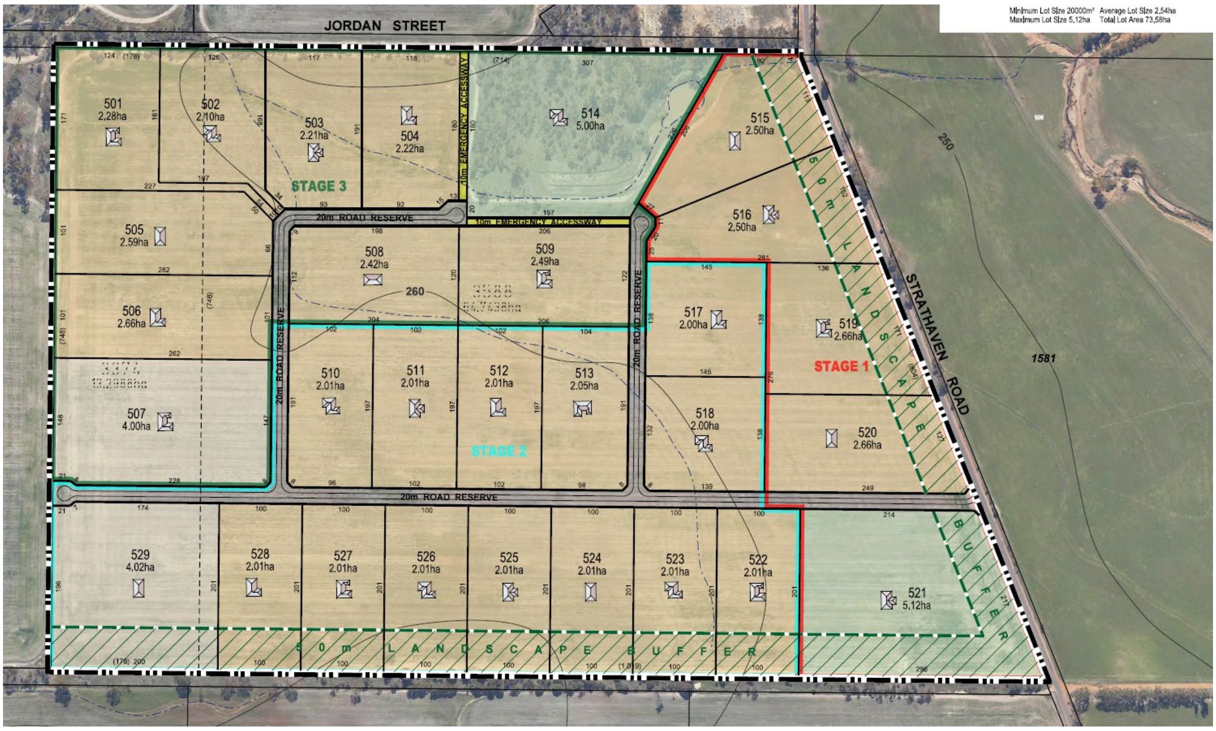


Figure 8: Indicative Master Plan

Layout

Consistent with the demonstrated need and strategic justification outlined above, a subdivision concept plan has been prepared for the Virginia Estate development. The concept adopts a rural residential format that is responsive to local market conditions, infrastructure constraints, and the intended rural-lifestyle character of the estate. The proposed lot configuration comprises:

- 25 lots ranging between 2–3 hectares; and
- 4 lots exceeding 4-5 hectares.

This mix provides genuine diversity in lot size while maintaining a consistently low-density product. The higher concentration of 2–3 hectare lots reflects established regional demand for manageable lifestyle holdings that offer affordability, space, privacy and flexibility for ancillary rural use.

The layout has been informed by site topography, efficient access design, bushfire considerations and staging logic. It also supports a progressive release strategy aligned with market uptake, reducing delivery risk while retaining flexibility for future stages.

Water Servicing

Particular consideration is required in relation to water servicing for the proposed subdivision, as there are no nearby or adjacent reticulated water sources. As such, two primary servicing options have been identified:

- Extension of reticulated (scheme) water supply
- Provision of on-site potable water via rainwater tanks

Connection to reticulated water is likely to involve significant capital cost due to the absence of existing infrastructure in proximity to the site. Preliminary advice from Water Corporation confirms that the subject land falls outside the current water service area, meaning that any extension of scheme water would require substantial headworks and network augmentation. The key advantage of this option is stronger market acceptance and likely to increase the lots asking price, noting the sensitivity of land prices in the area.

9 Delivery Options Analysis

This options analysis outlines a range of potential delivery approaches available to the Shire, from direct delivery and partnerships with Government or private developers, through to enabling infrastructure facilitation and community housing collaborations. Each option considers the balance between cost, risk, control and timeframes, providing a basis for Council to determine the most appropriate delivery structure for the project's scale and objectives.

<table>
<tr><td colspan="2">Option 1 – Shire Led Delivery
Under this model, the Shire takes full responsibility for delivering the subdivision from planning and design through to approvals, servicing and lot sales. The Shire effectively acts as the developer, engaging consultants and contractors to undertake civil design, engineering and construction and then managing or outsourcing the marketing and sale of lots once titles are created.</td></tr>
<tr><td>Advantages</td><td>Challenges</td></tr>
<tr><td>• Full control over design, lot pricing and staging.
• Any profit from land sales stays with the Shire.
• Can directly align lot release with community and workforce needs.</td><td>• Shire carries full upfront cost and delivery risk.
• Requires internal project management capacity and external consultants (planning, civil design, marketing, realtor).
• Works best for small, low risk projects or where market demand is clear.</td></tr>
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<table>
<tr><td colspan="2">Option 2 – Public–Private Partnership (PPP) or Developer Agreement
The Shire provides land, planning support, or partial infrastructure funding and partners with a private developer to construct and sell lots. Terms are set through an MOU or development agreement.
An example of private developer with experience within the region is Elberton Property, the developers of the Weavers Estate in Katanning. Engaging with Elberton Property—or comparable developers experienced in regional projects—could open opportunities for a joint venture or land sale arrangement where the Shire facilitates infrastructure and approvals while the developer undertakes delivery and marketing of the lots.
This type of partnership could leverage the Shire's local planning control and community objectives with the private sector's capital, delivery capacity and sales expertise.</td></tr>
<tr><td>Advantages</td><td>Challenges</td></tr>
<tr><td>• Shares financial risk and capital requirements.
• Access to private sector expertise and marketing.</td><td>• Negotiations can be complex and require strong legal and probity oversight.</td></tr>
</table>

• Can include performance conditions (e.g. delivery within a set timeframe).	• Developer appetite may be limited in smaller markets unless infrastructure risk is reduced.

Option 3 – Facilitated Delivery via Servicing Authorities	
In this model, the Shire partners with a developer either private or government to deliver the subdivision. The Shire contributes public value elements such as land, planning support, or partial infrastructure funding (for example, roads, headworks, or open space), while the developer undertakes the detailed design, construction and sale of the residential lots. The arrangement is formalised through a Memorandum of Understanding (MOU) or a Development Agreement that clearly defines responsibilities, cost sharing, timeframes and risk allocation.	
Advantages	**Challenges**
• Keeps the Shire's role focused on unlocking development rather than full project delivery. • Reduces exposure to sales and construction risk. • Works well where existing landowners are willing to develop once headworks are funded.	• Less direct influence over timing and design of housing. • Requires coordination with Water Corporation, Western Power and DPLH.

Option 4 – Land Assembly and Disposal Model	
In this approach, the Shire focuses on the front end preparation and enabling phase of the project, rather than full delivery. Council takes the lead in assembling and rezoning land, completing structure planning and bringing the site to a "subdivision ready" or shovel ready stage. This typically includes securing the necessary planning approvals, coordinating utility servicing and, if required, constructing key pieces of enabling infrastructure such as road access, drainage, or headworks connections. Once the land is appropriately zoned, serviced and development ready, the Shire then sells the land to a private developer or builder through an open expression of interest or tender process. The developer then undertakes the subdivision construction and lot sales, assuming both delivery and market risk. This model enables the Shire to catalyse housing growth without fully committing to the cost and complexity of subdivision delivery.	
Advantages	**Challenges**
• Minimal exposure to construction costs. • Retains some control over land release timing and design guidelines.	• Relies on strong developer interest. • May require temporary financing during headworks delivery.

Option 5 – Community Housing or Institutional Partnership
In this model, the Shire could contribute land to support Community Housing outcomes. The Shire could provide this land at a discounted rate, or in a serviced or part-serviced condition, alongside potential infrastructure or headworks subsidies to reduce upfront development costs.

The community housing provider (CHP) or institutional partner would then design, construct, own and manage the dwellings for long-term rental or affordable home ownership. They would oversee tenancy and maintenance, and bring equity and/or concessional finance to improve overall project viability.

The following CHP's are operating in the area that may be suitable to the approach.

- Advance Housing Limited

  Located in the Great Southern (Albany region), they manage over 400 properties and are a registered Tier 2 provider for the region. They have experience in regional housing and affordable provision, which means they could be a credible partner for the Shire.
- Anglicare WA (Great Southern Housing Support)

  While primarily a support and homelessness service provider, they are active in the Great Southern and may have connections or interest in housing delivery partnerships. They cover Gnowangerup and surrounding towns for support services.

Advantages	Challenges
• Delivers affordable housing outcomes aligned with workforce needs. • Increases competitiveness for federal programs like NHIF or HSP.	• More complex partnership and compliance arrangements. • Requires upfront clarity on tenure mix and management model.

In determining a preferred delivery pathway, Council must weigh its financial capacity and risk appetite against the level of control it seeks to retain. Key considerations include the Shire's ability to fund upfront infrastructure, manage potential cost overruns and absorb market risk, as well as the impact on cash reserves and borrowing capacity. Council must also assess its internal capability to manage project delivery, procurement and governance obligations, particularly where partnership models introduce additional probity and contractual complexity.

Equally important is the desired level of influence over lot pricing, staging and alignment with workforce and community objectives, balanced against the potential benefits of risk sharing. Market demand, developer appetite and the likelihood of competitive interest will directly influence the viability of partnership or disposal models. Ultimately, the decision should align with the Shire's broader strategic objectives, including housing supply, economic resilience and long term growth, and reflect the required timing of delivery. Clear objectives, supported by robust financial modelling and market validation, will be critical in selecting the most appropriate delivery approach.

9.1 MOU and Development Agreement Objectives and Terms

In the context of this delivery model that involves a partnership with an external party, a Memorandum of Understanding (MOU) is a formal document that sets out the agreed intent of the Shire and the private developer to work together to progress the subdivision. An MOU is typically used at the early stages of the delivery before a binding Development Agreement is finalised. It outlines the proposed framework for collaboration, including:

- The shared objectives of the project, such as housing delivery, timing and design outcomes.
- The anticipated roles and responsibilities of each party.
- The general approach to funding, cost sharing, and/or profit-sharing.

- Governance arrangements, communication protocols and dispute resolution principles.

Beyond establishing a clear partnership framework, this delivery model offers broader strategic and financial advantages for the Shire, including:

- Enabling the Shire to facilitate residential subdivision without taking on the financial exposure and delivery risk of acting as developer.
- Allowing the Shire to prioritise its planning regulatory role, ensuring greater discretionary weighting is awarded to state and local policy objectives, design quality expectations, and community expectations.
- Leveraging private sector expertise in design, construction, project management, and lot sales can improve delivery certainty and efficiency.
- Providing a structured opportunity for profit sharing through a Development Agreement, whether as a transparent profit-sharing mechanism or returns linked to lot sales performance.
- Clearly allocating roles and responsibilities, with the developer responsible for detailed design, approvals coordination, servicing, construction, marketing and sales.
- Establishing defined milestones, reporting requirements, and staged contributions to maintain accountability and clarity across the project lifecycle.

Beyond the benefits of the methodology for the involved parties, realisation of the subdivision boasts significant benefits for the Shire of Gnowangerup. In particular:

- Supporting long term population growth and retention, strengthening the local workforce and sustaining schools, services and local businesses.
- Expanding the property rate base over time, improving the Shire's capacity to fund infrastructure and community services.
- Enabling the Shire to guide growth in a controlled and strategic manner, reinforcing long-term financial sustainability and community resilience.

These matters, and likely profit limitations of the project, are further explored in Section 12 of this report.

10 Indicative Program Delivery Schedule

The following program is indicative only and has been prepared to illustrate a reasonable delivery pathway under Option 1 – Shire Led Delivery. It assumes a three-stage release of serviced lots, with new titles issued progressively in response to market demand. The program relates to subdivision, servicing and titling only.

Table 7: Indicative Program Delivery Schedule

Phase	Indicative Timeframes	Objectives	Key Milestone
1 - Internal Approvals and Funding Sources	Up to 4 months	• Undertake necessary internal approvals • Review internal financing and seek debt funding or alternate funding sources if required	Execution of funding documentation
2- Subdivision Approvals	8 months	• Concept subdivision design • Technical investigations (BAL, servicing, wastewater, drainage, access) • Lodgement of subdivision application to WAPC • WAPC assessment and referral agency review • Conditional approval issued	WAPC conditional subdivision approval granted
3 - Detailed Design	6 months	• Detailed civil engineering design • Cost confirmation and construction documentation • Servicing agency approvals and agreements • Contractor procurement	Design and works contracts awarded

Phase	Indicative Timeframes	Objectives	Key Milestone
4 - Stage 1 Land Release	8 months	• Civil works and service installation (Stage 1) • Practical completion • Clearance of subdivision conditions • Endorsement application for new titles • Release and sale of Stage 1 lots	Stage 1 titles issued and settled
5 - Stage 2 Land Release	10 months	• Review of Stage 1 sales performance • Confirmation of Stage 2 trigger (e.g. 70 percent of Stage 1 sold) • Civil works and service installation (Stage 2) • Clearance of subdivision conditions • Endorsement application for new titles • Release and sale of Stage 2 lots	Stage 2 titles issued and settled
6 - Stage 3 Land Release	6 months	• Review of Stage 2 sales performance • Confirmation of Stage 2 trigger (e.g. 70 percent of Stage 1 sold) • Civil works and service installation (Stage 2) • Clearance of subdivision conditions • Endorsement application for new titles • Release and sale of Stage 3 lots	Stage 3 titles issued and settled Completion of Virginia Estate

11 Social and Economic Impact

Based on current market conditions in Gnowangerup, underlying land values are relatively modest. As a result, projected developer margins are expected to be limited when compared with metropolitan or high growth regional markets. Accordingly, the project should not be assessed solely on short-term land release profit. Its strategic merit lies in the broader economic and social outcomes it is expected to generate for the Shire, as examined below.

Market research indicates that the proposed land release is likely to appeal to tree change and rural lifestyle purchasers from larger population centres. This suggests the project has potential to deliver a net population increase rather than simply redistributing existing residents within the Shire. This would inherently contribute to the local economy through consumption, community participation and rate revenue. Key outcomes include:

- Expansion of the Shire's rate base through additional rateable properties
- Increased demand for local retail, health, education and professional services
- Improved viability of existing businesses due to a larger and more stable customer base
- Enhanced capacity to attract and retain workers, reducing labour constraints for local employers

Beyond economic considerations, the project has the potential to deliver broader community benefits, including:

- Strengthening the viability of schools, sporting clubs and community organisations
- Supporting intergenerational retention by providing housing options for local families
- Increasing the volunteer and community leadership base

These outcomes are greatly aligned with the Shire of Gnowangerup Council Plan 2025-2035, which comprises the Shire's Strategic Community Plan and Corporate Business Plan and outlines how the Shire will work in favour of community aspirations. Specifically, the subdivision will contribute to Strategy 3.1, 'Attract diverse investment in the direct, strengthening local business to build a resilient economy', and the lower order Activity 3.1.1, 'Promote our region, attracting new business, industry and residents', through the population derivative outcomes listed.

12 Financial Analysis

Gnowangerup does not have a strong history of recent land transactions, and there have been limited new estate developments in the town over the past several years. In that context, the proposed Virginia Estate would represent one of the more substantial residential projects delivered locally in recent times.

Historically, new housing estates and housing demand have been concentrated in larger regional centres, particularly coastal towns such as Albany and Busselton, as well as more established inland centres such as Katanning, which benefit from a larger and more stable population base.

As a result, it is reasonable to expect that sales volumes and achievable land values in Gnowangerup will be lower than those observed in these larger regional markets. This reflects the town's smaller population, more limited buyer pool and comparatively modest market depth. These factors should be incorporated into feasibility modelling and sales rate assumptions for the project.

12.1 Feasibility

A range of development pathways is available based on the preferred level of infrastructure specification, with each option representing a balance between upfront development costs and the resulting market positioning and attractiveness of the final product. As outlined above, variations in servicing and infrastructure standards can materially influence both project feasibility and buyer appeal, requiring careful consideration of the optimal specification for the local market context. The detailed breakdown of the costs can be found as an attachment to the report.

Key variables across this spectrum include:

- Internal Road Infrastructure (Sealed vs Unsealed)
- Water Supply Strategy (Reticulated vs On-Site Systems)
- Wastewater Servicing (Reticulated Sewer vs On-Site Disposal Systems)

Internal Road - Sealed or Unsealed

Should the development proceed with unsealed (gravel) internal roads, an estimated capital cost saving of approximately $874,000 (excl. GST) could be achieved. This saving primarily reflects the removal of primer seal and bituminous surfacing works, along with associated reductions in pavement construction requirements. The lower upfront cost may improve overall project feasibility, particularly in the context of a staged rural lifestyle subdivision where managing initial capital outlay is critical.

However, this option presents several trade-offs that require careful consideration. Unsealed roads typically result in higher ongoing maintenance requirements, including grading, re-sheeting and dust suppression, and may lead to reduced all-weather accessibility. There are also potential amenity impacts for residents, particularly relating to dust generation, as well as the likelihood of higher lifecycle costs over time. These factors may also influence market perception and buyer demand, and should therefore be balanced against the initial cost savings in determining the preferred delivery approach.

Water Supply Options

Three water supply options have been assessed, each representing a trade-off between upfront cost, operational complexity, and market acceptance. The mains water connection provides the highest level of service and strongest market appeal but comes with the greatest capital cost (~$700,000 excl. GST). The centralised tank option offers a lower upfront cost (~$495,000 excl. GST) and reduced external dependency, but introduces ongoing operational, maintenance, and governance requirements. The individual lot tank option (~$652,000 excl. GST) removes shared infrastructure and simplifies staging, but shifts responsibility to landowners and introduces variability in water supply due to rainfall.

Wastewater Infrastructure

Although reticulated sewer is not available, on-site wastewater infrastructure is not required to be constructed as part of the subdivision works; however, the subdivision must be designed to accommodate on-site wastewater disposal for each lot. Accordingly, provisional allowances of $25,000–$30,000 per lot (excl. GST) have been identified for systems such as septic tanks or aerobic treatment units, subject to detailed design, soil conditions, and Shire and Department of Health approvals. These costs do not form part of the subdivision capital works and will be borne by individual lot owners at the dwelling construction stage.

Cost Scenarios

The following outlines a range of development scenarios across standard and elevated specification levels to analyse likely delivery costs.

Assumptions

- The development yield remains consistent at 29 lots, with base earthworks estimated at $1.061 million, encompassing vegetation clearing, bulk earthworks, embankment construction, and subgrade preparation.
- The estimate assumes a single-stage delivery model with an anticipated 20-week construction period and a 4-week mobilisation phase, and excludes GST, latent conditions, dewatering, retaining structures, Western Power headworks, and any works outside the site boundary.
- Cost escalation has been applied at an assumed rate of 5.5%.

Standard Specification

The objective of the standard specification is to minimise delivery costs by adopting lower-cost infrastructure solutions, including unsealed internal roads and self-sufficient water supply via individual lot rainwater tanks.

Comprehensive Specification

This option seeks the higher end costs of capital delivery requirements with sealed roads and reticulated water connection resulting in the increased capital requirements.

Cost comparison

The comparison between the specification scenarios is outlined below, with costs presented exclusive of GST. As shown, there is a total project cost variation of approximately $1,909,656 between the options, driven primarily by differences in infrastructure specification levels. This represents a 72% increase in costs

Table 8: Total Development Cost Comparison

	Standard	**Comprehensive**	**Delta**
Base Construction Cost	$3,409,000	$3,409,000	-
Specification enhancements *Roads* *Water Supply*	$618,000 *$618,000*	$2,192,000 *$1,492,000* *$700,000*	*$1,574,000*
Design Contingency (10%)	$402,700	$560,100	*$157,400*
Construction Contingency (5%)	$201,350	$280,050	*$78,700*
Consultant Fees	$119,000	$119,000	-
Escalation	$261,253	$360,808	*$99,556*
Total Project Cost	**$5,011,303**	**$6,920,958**	***$1,909,656***

Development Cost Per Lot

Following the total development cost, the analysis is further normalised to a per-lot basis to enable comparison across scenarios. The approximate cost per lot, based on the preliminary subdivision design and indicative lot sizes, is also outlined below to further illustrate the relationship between development costs and lot yield.

Table 9: Lot Cost Comparison

Number of Lots	Lot Size (ha)	Standard (Cost per Lot)	Comprehensive (Cost per Lot)	Delta
19	2	$133,800	$184,600	*$50,800*
8	2.5	$167,250	$230,750	*$63,500*
2	4	$267,600	$369,200	*$101,600*
2	5	$334,500	$461,500	*$127,000*

These figures are indicative only and assume a broadly consistent rate per hectare across the estate. In practice, pricing may vary to reflect lot configuration, access, orientation and market response, with potential for smaller lots to achieve a slightly higher rate per hectare relative to larger holdings.

As outlined earlier in the report, the rural lifestyle market is sensitive to price changes, with higher specification options resulting in elevated lot pricing at the upper end of market tolerance. Accordingly, the success of the development will depend on appropriately positioning the product within the local market to ensure pricing remains competitive while still achieving an acceptable return.

12.2 IRR and Profit

While Internal Rate of Return (IRR) has been adopted as the primary feasibility benchmark due to its ability to assess market supported pricing and overall development viability, the project must also be considered in the context of its broader strategic value to the Shire, including population growth, housing diversification, economic activation, and long term rate revenue generation. As a strategically motivated public land activation initiative, Virginia Estate is not intended to operate solely as a profit maximising commercial development.

Accordingly, a decision is required regarding the appropriate IRR benchmark to adopt within the feasibility assessment. While a 15% IRR would generally align with standard commercial development expectations for projects with moderate risk exposure, the pricing sensitivity of rural residential lots within the Gnowangerup market suggests this level of return is unlikely to be achievable without pushing lot prices beyond demonstrated market capacity. A reduced IRR target of 7.5% is therefore recommended, reflecting the regional market context and aligning more closely with comparable market evidence and achievable sale pricing.

The current analysis assumes the project is delivered directly by the Shire under a public sector delivery model. As the final funding structure, including the proportion of debt and equity contributions, has not yet been determined, these assumptions have not been fully incorporated into the financial modelling. Detailed financial analysis and cashflow assumptions are provided within the Feasibility section of this Business Case.

Table 10: IRR and Market Analysis

IRR	Standard – Market Assessment	Comprehensive – Market Assessment
7.5%	Upper end of Weavers Estate Katanning comparable range ($73,000–$95,000/ha). Within demonstrated market evidence.	Within Hambley Farm Mt Barker comparable range ($120,000–$150,000/ha) for sealed, reticulated product.
10%	At the ceiling of Weavers Estate comparable range. Requires strong Stage 1 market response. Limited headroom before prices exceed all regional comparables for Standard specification.	Mid-point of Hambley Farm comparable range. Achievable for Comprehensive if scheme water and sealed roads command a sustained buyer premium.
12.5%	Above Weavers Estate ceiling. Would require Gnowangerup to command prices above Katanning comparable evidence. Not supported by current market data for Standard specification.	Approaching the upper bound of Hambley Farm comparable range. Price sustainability across three stages in a thin regional market represents a material risk.
15%	Exceeds all comparable evidence for Standard specification. Requires $1.07 million more revenue than Business Case prices. No market basis identified in the Gnowangerup context.	Exceeds Hambley Farm comparable range. Requires $1.42 million more revenue than Business Case prices. Implies pricing consistent with larger, better-serviced regional centres.

The feasibility analysis identifies a clear tension between development costs and market capacity within Gnowangerup's rural lifestyle market, which is characterised by modest price points, limited demand depth, and high price sensitivity. At the adopted 7.5% IRR benchmark, the required lot prices remain within demonstrated comparable market ranges for both development scenarios. Based on the adopted IRR feasibility benchmark, the indicative sale pricing per lot (exclusive of GST) is approximately

Table 11: Indicative Lot Sale Price

Lot Size	Standard	Comprehensive
2 ha	~$170,000	~$234,500
2.5 ha	~$213,000	~$293,100
4 ha	~$341,800	~$468,900
5 ha	~$427,300	~$586,100

In both cases, the pricing assumptions are supported by current regional market evidence and do not rely on values exceeding demonstrated buyer capacity.

Virginia Estate should be viewed as a strategically motivated public land activation initiative rather than a purely commercial development, and the adopted 7.5% IRR reflects this position. The subdivision's weighting toward smaller lot products improves affordability and broadens the potential buyer pool, while the inclusion of larger lots provides product diversity and supports resilience across multiple buyer segments. Together, these characteristics underpin the adopted revenue assumptions and improve the overall market positioning of the project.

Further engagement with local agents, prospective purchasers, and key stakeholders is recommended to validate pricing assumptions, with independent market appraisals to be completed prior to final scenario selection. Stage 1 sales performance should also be used as a live market test before progressing subsequent development stages.

Further considerations

Delivering the estate in smaller stages reduces upfront capital exposure and holding costs. It also allows civil works and servicing infrastructure to be aligned with demonstrated market demand rather than delivering all lots at once.

It is noted that the current cost estimates and schematic designs have been prepared at a high level to inform an initial investment decision. Further detailed design, value engineering and market testing will be undertaken to refine the scope and identify opportunities to reduce delivery costs. Any efficiencies realised through this process would improve overall project feasibility and strengthen the projected return. This could involve –

- Rationalise electrical and communications infrastructure
  Electrical servicing is a major cost driver. Early engagement with Western Power and service providers may identify options to shorten trench runs, rationalise pit spacing or stage network upgrades to align with sales demand.
- Optimise earthworks balance
  Refining lot layout and road alignment to minimise cut and fill volumes can materially reduce earthworks costs. A detailed review of levels and drainage strategy may reduce the need for subgrade treatment or imported fill.
- Reassess contingency allowances post design
  As design progresses and site investigations are completed, contingencies can be refined to reflect actual risk rather than broad feasibility allowances.

12.3 Cash Flow Analysis

As outlined above, an IRR approach has been adopted as the primary feasibility benchmark, reflecting the project's commercial development characteristics and the need to assess market supported pricing and delivery viability. However, Net Present Value (NPV) analysis has also been undertaken to support Council's investment assessment, recognising the broader strategic and long term financial benefits associated with the project. The NPV analysis is included in the cashflow below.

The discounted cash flow analysis demonstrates that both development scenarios are capable of generating a positive financial return over the project lifecycle; however, the outcomes vary materially depending on the level of infrastructure specification adopted. The Standard specification scenario produces a stronger overall feasibility outcome due to its lower upfront capital requirements, reduced servicing costs, and lower exposure to financing and holding costs. In contrast, while the Comprehensive specification provides a higher level of amenity and market presentation through sealed roads and reticulated water supply, the increased infrastructure costs materially reduce overall project return and require significantly higher lot sale prices to maintain feasibility.

The following discounted cash flow summary and analysis compares the two development scenarios, based on the assumptions and specifications outlined in Appendix 1.

Metric	Standard	Comprehensive	Delta
Total gross revenue	$5,809,474	$7,972,436	+$2,162,962
Total net revenue (after Sales and Marketing)	$5,664,237	$7,773,125	+$2,108,888
Total development cost	$5,011,303	$6,920,958	+$1,909,655
Total net cashflow	$557,435	$756,667	+$199,232
NPV @ 5.0%	+$153,814	+$208,624	+$54,810
Peak funding exposure	($2,527,186)	($3,456,356)	($929,170)
Year of first positive cash flow	Year 4	Year 4	
Year all lots sold	Year 6	Year 6	
Revenue premium covers			Yes – by $253,307
Closing Surplus	$109,428	$148,386	+$38,958

The cash flow analysis reinforces the importance of aligning infrastructure specification with demonstrated market demand and achievable pricing within the Gnowangerup context. The analysis also highlights the sensitivity of project returns to sales absorption rates, infrastructure costs, and funding assumptions, reinforcing the need for conservative staging, ongoing market testing, and refinement of the financial model once the preferred funding structure and delivery pathway are confirmed.

Table 12: Standard Specification – YoY Discounted Cash Flow and NPV

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Gross lot revenue	–	–	$1,110,635	–	$2,563,003	–	$2,135,836	$5,809,474
Less: sales & marketing (2.5%)	–	–	($27,766)	–	($64,075)	–	($53,396)	($145,237)
Net revenue	–	–	**$1,082,869**	–	**$2,498,928**	–	**$2,082,440**	**$5,664,237**
Planning & consultant costs	($95,500)	–	–	–	–	–	–	($95,500)
Stage 1 development cost	–	($1,670,434)	–	–	–	–	–	($1,670,434)
Stage 2 development cost	–	–	–	($1,670,434)	–	–	–	($1,670,434)
Stage 3 development cost	–	–	–	–	–	($1,670,434)	–	($1,670,434)
Total costs	**($95,500)**	**($1,670,434)**	–	**($1,670,434)**	–	**($1,670,434)**	–	**($5,106,802)**
Cumulative Net cashflow	($95,500)	($1,765,934)	($683,065)	($2,353,499)	$145,428	($1,525,006)	$557,434	$557,434
Cumulative NPV @ 5.0%	($95,500)	($1,686,390)	($704,196)	($2,147,180)	($91,306)	($1,400,135)	$153,815	**$153,815**

Table 13: Comprehensive Specification – YoY Discounted Cash Flow and NPV

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Gross lot revenue	–	–	$1,524,142	–	$3,517,250	–	$2,931,044	$7,972,436
Less: sales & marketing (2.5%)	–	–	($38,104)	–	($87,931)	–	($73,276)	($199,311)
Net revenue	–	–	**$1,486,039**	–	**$3,429,319**	–	**$2,857,768**	**$7,773,126**
Planning & consultant costs	($95,500)	–	–	–	–	–	–	($95,500)
Stage 1 development cost	–	($2,306,986)	–	–	–	–	–	($2,306,986)
Stage 2 development cost	–	–	–	($2,306,986)	–	–	–	($2,306,986)
Stage 3 development cost	–	–	–	–	–	($2,306,986)	–	($2,306,986)
Total costs	**($95,500)**	**($2,306,986)**	–	**($2,306,986)**	–	**($2,306,986)**	–	**($7,016,458)**
Cumulative Net cashflow	($95,500)	($2,402,486)	($916,447)	($3,223,433)	$205,886	($2,101,100)	$756,668	$756,668
Cumulative NPV @ 5.0%	($95,500)	($2,292,630)	($944,748)	($2,937,610)	($116,300)	($1,923,884)	$208,626	**$208,626**

13 Indicative Program Delivery Schedule

The following program is indicative only and has been prepared to illustrate a reasonable delivery pathway under Option 1 – Shire Led Delivery.

It assumes a three stage release of lots, with new titles issued progressively in response to market demand. Further, there are assumptions around requiring debt financing and alternative financing sources such as grants.

The program relates to subdivision, servicing and titling only.

Table 14: Indicative Program Delivery Schedule

Phase	Indicative Timeframes	Objectives	Key Milestone
1 - Secure Internal Approvals and Financing	Up to 4 months	• Undertake internal approvals • Review internal finances for equity contribution • Seek alternative funding sources such as grants • Engage with the preferred debt provider for funding	Project funding secured
2- Subdivision Approvals	8 months	• Concept subdivision design • Technical investigations (BAL, servicing, wastewater, drainage, access) • Lodgement of subdivision application to WAPC • WAPC assessment and referral agency review • Conditional approval issued	WAPC conditional subdivision approval granted
3 - Detailed Design	6 months	• Detailed civil engineering design • Cost confirmation and construction documentation • Servicing agency approvals and agreements • Contractor procurement	Design and works contracts awarded
4 - Stage 1 Land Release	8 months	• Civil works and service installation (Stage 1) • Practical completion • Clearance of subdivision conditions	Stage 1 titles issued and settled

Phase	Indicative Timeframes	Objectives	Key Milestone
		• Endorsement application for new titles • Release and sale of Stage 1 lots	
5 - Stage 2 Land Release	10 months	• Review of Stage 1 sales performance • Confirmation of Stage 2 trigger (e.g. 70 percent of Stage 1 sold) • Civil works and service installation (Stage 2) • Clearance of subdivision conditions • Endorsement application for new titles • Release and sale of Stage 2 lots	Stage 2 titles issued and settled
6 - Stage 3 Land Release	6 months	• Review of Stage 2 sales performance • Confirmation of Stage 2 trigger (e.g. 70 percent of Stage 1 sold) • Civil works and service installation (Stage 2) • Clearance of subdivision conditions • Endorsement application for new titles • Release and sale of Stage 3 lots	Stage 3 titles issued and settled Completion of Virginia Estate

13.2 Current revenue received

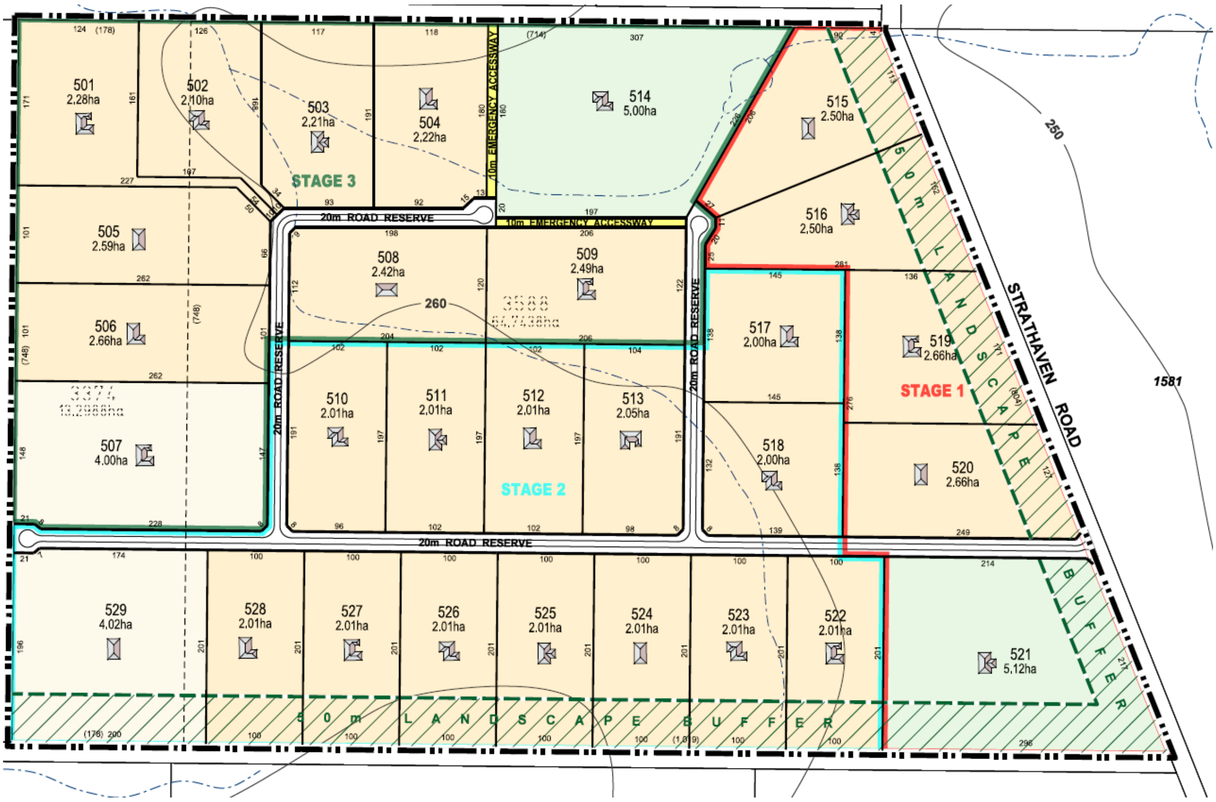
The Shire currently receives lease income from the GNP 360 Collective in the amount of $8,690 per annum (inclusive of GST). The lease is due to expire on 31 January 2028.

The rental return is considered nominal and does not represent a significant revenue stream. A review of the lease indicates there are no apparent options or clauses providing for an extension of the agreement beyond the current expiry date.

13.3 Indicative Staging

An indicative three stage delivery model is proposed to manage financial exposure, limit upfront infrastructure outlay and progressively test market demand before committing to full estate build out.

Figure 9: Indicative Staging Plan



Stage 1 – Strathaven Road Frontage (Market Testing Phase)

The initial stage focuses on the lots fronting Strathaven Road to leverage existing access and minimise early capital expenditure on internal road construction. By avoiding immediate delivery of the full internal road network, this stage reduces upfront civil costs while enabling the estate to enter the market in a controlled manner.

Stage 1 comprises of five lots, including four 2 hectare lots and one 5 hectare lot. This mix provides a practical cross section of product types to test buyer preference between standard rural lifestyle holdings and larger lifestyle allotments. Sales performance, pricing acceptance and enquiry levels during this phase will provide tangible evidence of market depth, absorption rates and preferred lot configuration. The outcome of Stage 1 will directly inform timing, pricing strategy and risk appetite for subsequent stages.

Stage 2 – Internal Road Delivery and Estate Expansion

Subject to satisfactory uptake in Stage 1, the second phase would deliver the majority of remaining lots and require construction of the balance of the internal road network.

Completion of this road infrastructure is necessary to satisfy fire access and egress requirements and ensure compliance with subdivision and emergency management standards. To maintain cost discipline, the internal roads are proposed to remain unsealed, consistent with the rural character of the estate and to avoid unnecessary capital expenditure. Stage 2 comprises thirteen 2 hectare lots and one 4 hectare lot, representing the core release of the subdivision. This phase captures the bulk of projected revenue and will require careful coordination of civil works, servicing and cash flow management.

Stage 3 – Final Release and Estate Completion

The final stage will complete the subdivision, delivering the remaining six 2 hectare lots and two 4-5 hectare lot. This phase finalises the estate layout and enables any residual land to be optimised based on demonstrated market trends from earlier releases. Delivery timing can be aligned with sustained demand to avoid oversupply in the local market.

The subdivision layout incorporates flexibility to respond to market demand. Subject to planning approval and servicing constraints, lots may be amalgamated or reconfigured within the 2 to 5 hectare range to reflect purchaser preference. This adaptability provides a mechanism to optimise sales outcomes if demand favours either larger lifestyle holdings or smaller rural residential allotments.

14 Stakeholder Consultation

RFF and the Shire of Gnowangerup met with Development WA to explore whether the agency would have an interest in partnering with the Shire of Gnowangerup to deliver the proposed Virginia Estate subdivision. The key outcomes of that discussion are summarised below.

14.1 Development WA Development Profile

Development WA advised that its core business is the delivery of residential and industrial subdivisions. Rural residential or lifestyle lots are not typically a focus of its development program, given its standard operating model as conventional residential estates.

Development WA noted that there are other parcels of land, including some owned by the Shire of Gnowangerup, that would be more aligned with its standard residential subdivision model. These sites could potentially be of greater interest to the agency should they be brought forward for release.

14.2 Market Observations

Development WA indicated that it does not routinely collect detailed demographic market data for small regional projects. It relies largely on local market intelligence and sales performance once projects are released.

However, Development WA emphasised that their recent residential subdivision lots in Gnowangerup were selling within approximately one month of titles issuing. In comparable regional locations, Development WA has experienced significantly slower uptake rates, with some lots remaining in inventory for extended periods, in certain cases up to ten years.

Development WA recommended engaging with local real estate agents to better understand the purchaser profile and drivers of demand, noting that agents such as Nutrien Harcourts WA may be able to provide insights into the local buyer market.

14.3 Land Divestment and Anti-Speculation Measures

In discussing land divestment and learnings for the Shire of Gnowangerup, Development WA outlined its standard contractual approach to managing speculative activity. Where it is involved in land divestment, contracts typically include clauses requiring any capital gain realised within a defined period to be returned to the original titleholder. This mechanism is designed to deter land-banking and speculative profiteering and is applied as a standard provision across all Development WA projects.

15 Risk Evaluation

The delivery of Virginia Estate presents several strategic and reputational risks that require careful consideration. These key risks relate to current tenure arrangements and the timing of nearby development planning, both of which may significantly influence community attitudes, project viability and delivery outcomes. Proactive engagement, clear communication, and staged implementation will be critical to managing these risks effectively.

15.1 Timing of adjacent development

The land holding adjacent to the subject site on Tambellup Road has been subject to early development planning, comprising the 'Lot 3587 Gnowangerup-Tambellup Rd & Lot 3913 Jordan St, Pallinup' Structure Plan (SPN/2056) which was endorsed by the WAPC on 11 July 2017. This structure plan provides for a similarly rural-residential lifestyle lot mixture, including:

- 29 lots ranging 0.4-1 hectare(s);
- 15 lots ranging 1-3 hectares; and
- 4 lots exceeding 3 hectares.

The key risk for Virginia Estate is the potential increased competition in land sales through an overcrowded market, potentially impacting pricing and the ability of the Shire of Gnowangerup to complete Stage 1 release benchmarks.

Early engagement with the adjacent landholder is recommended to gauge the viability of SPN/2056, any immediate and long-term plans of its enactment, and an intended commencement timeframe.

15.2 Market Risk

The business case adopts a rural lifestyle subdivision model aligned with the Shire's strategic planning framework, which seeks to attract new residents, diversify the population base, and support regional economic resilience. However, the viability of the development is subject to several market risks inherent to small regional markets in the South West.

Demand Depth and Absorption Risk

The primary market risk is the relatively thin and episodic demand for rural lifestyle lots in smaller inland shires such as Gnowangerup. Unlike coastal or peri-urban locations (e.g. Busselton, Margaret River), demand is not continuous and may be driven by:

- Lifestyle migration (tree-change buyers)
- Local household formation or relocation
- Returning residents or retirees
- Limited investor/speculative interest

As a result, lot absorption rates may be slow and uneven, potentially extending the sales period beyond initial projections. This creates holding cost exposure and delays in cost recovery.

Population and Economic Drivers

Growth in rural lifestyle markets in the South West has generally been strongest in areas with:

- Proximity to major regional centres or employment hubs
- Coastal amenity or tourism appeal
- Strong agricultural or viticulture economies

Gnowangerup's more remote inland position and modest population base limit organic population growth, meaning demand is likely to rely on:

- Net in-migration rather than local growth
- Success of broader regional development initiatives
- Improvements in services, amenity, and connectivity

This introduces a structural risk that demand may not scale sufficiently to support large or staged subdivision releases without careful timing.

Market Timing and Cyclicality

Rural lifestyle markets are highly sensitive to broader economic conditions, including:

- Interest rate movements
- Agricultural commodity cycles
- Consumer confidence and discretionary spending

Demand may strengthen during periods of low interest rates and increased remote working flexibility, but soften quickly during tightening economic conditions.

Competitive Supply

While Gnowangerup has limited direct competition at present, the broader South West region offers competing rural lifestyle opportunities, particularly in the established townships within the Albany and Denmark regions.

16 Summary

This Business Case has assessed the viability and strategic justification for progressing the proposed Virginia Estate rural lifestyle subdivision at Lots 3588 and 3374 Strathaven Road, Gnowangerup. The assessment confirms there is currently no structured supply of rural lifestyle land within Gnowangerup, despite stable population levels, tight rental conditions, and demonstrated demand for semi rural living in comparable inland regional centres. Market analysis and stakeholder consultation indicate strongest demand for smaller lifestyle lots, particularly from tree change and lifestyle purchasers relocating from larger population centres.

The case for change is grounded in addressing an identified rural lifestyle land supply gap, broadening housing choice, supporting workforce attraction and population retention, and aligning with the Shire's long term strategic growth objectives. The preliminary concept plan provides for a 29-lot subdivision with lots ranging from 2–5 hectares, delivered through a staged release model to manage financial exposure and respond to demonstrated market demand.

Two infrastructure specification scenarios have been assessed. The Standard specification incorporates unsealed roads and individual lot rainwater tanks, resulting in an estimated total development cost of approximately $5.01 million (excl. GST). The Comprehensive specification incorporates sealed roads and reticulated water supply, increasing the estimated total development cost to approximately $6.92 million (excl. GST). The cost difference of approximately $1.91 million is primarily attributable to sealed road infrastructure and reticulated water servicing.

The feasibility analysis identifies a clear tension between development costs and market capacity within Gnowangerup's rural lifestyle market, which is characterised by modest price points, limited demand depth, and high price sensitivity. At the adopted 7.5% Internal Rate of Return (IRR) benchmark, required lot pricing remains broadly aligned with demonstrated comparable market evidence. However, the Standard specification is more closely aligned with demonstrated buyer capacity, while the Comprehensive specification presents a higher risk of overcapitalisation unless a sustained pricing premium can be achieved.

Revenue assumptions are based on the staged sale of 29 lots across three release periods, with sales occurring in Years 2, 4 and 6. The Comprehensive scenario assumes a 38% price premium over the Standard scenario, reflecting the provision of sealed roads and reticulated water. Under this assumption, total gross revenue increases from $5.81 million to $7.97 million, with Stage 2 sales representing the largest revenue event. The analysis demonstrates that the additional revenue generated under the Comprehensive scenario exceeds the associated increase in development costs, resulting in a stronger overall financial outcome and a higher positive net present value.

The Comprehensive scenario generates an additional $2.16 million in gross revenue (or approximately $2.11 million net revenue) compared with the Standard scenario, driven by the assumed 38% lot price premium associated with sealed roads and reticulated water.

Virginia Estate should be viewed as a strategically motivated public land activation initiative rather than a purely commercial development. While IRR has been adopted as the primary feasibility benchmark to assess market supported pricing and development viability, the project must also be considered in the context of broader strategic benefits to the Shire, including population growth and retention, increased housing diversity, economic activation, workforce attraction, and long term expansion of the Shire's rate base. The weighting toward smaller lot products supports affordability and broadens the potential buyer pool, while larger lots provide product diversity and resilience across buyer segments.

A staged delivery model is recommended to manage upfront infrastructure costs, reduce financial exposure, and progressively test market demand. Stage 1 should focus on lots fronting Strathaven Road to leverage existing access and minimise early civil costs, with future stages triggered by demonstrated sales performance. Key risks include limited and episodic demand, potential competition from adjacent or comparable lifestyle developments, infrastructure cost escalation, servicing constraints, and broader economic or interest rate sensitivity. These risks can be mitigated through conservative staging, ongoing market validation, refinement of infrastructure specifications, detailed design, and value engineering.

16.1 Next Steps

On balance, the analysis indicates the proposal warrants progression to detailed feasibility with input from technical subconsultants. While the project is modest in scale, it presents a practical opportunity to deliver additional rural lifestyle housing in a way that aligns with the Shire of Gnowangerup's long term growth settings and broader economic development objectives.

Importantly, the estate has the potential to diversify local housing supply, attract new residents seeking larger rural holdings, and support population stability in a small regional market. If carefully staged and cost managed, the project could limit upfront financial exposure while allowing demand to be tested progressively. Further technical investigations will provide greater certainty around delivery risk, infrastructure scope, market appetite and financial performance, enabling an informed investment decision.

Recommended Next Steps

Refine Development Strategy and Staging

- Review and confirm preferred staging model.
- Align staging with projected absorption rates and cash flow modelling.
- Confirm logical infrastructure sequencing to avoid abortive works or duplication.

Detailed Engineering and Cost Planning

- Prepare a refined cost estimate to pretender standard.
- Obtain updated civil, electrical and earthworks pricing from local contractors.
- Undertake sensitivity testing on cost drivers such as servicing and road treatments.
- Clarify Western Power headworks requirements and any offsite upgrade obligations.
- Undertake independent valuation advice over the land.
- Investigation of funding and partnership opportunities.

Delivery Model Assessment

- Consider delivery options including direct delivery, joint venture, development agreement or land sale to a private developer.
- Prepare an expression of interest process to identify capable delivery partners.
- Assess funding mechanisms and capital structuring options.

Governance and Decision Framework

- Prepare a consolidated feasibility report incorporating updated financial modelling and risk assessment.
- Present clear go or no go decision criteria to Council
- Establish project control milestones and reporting requirements if progressing.

Appendix 1 – Feasibility Assumptions

Assumption	Standard	Comprehensive	Commentary
Financial Parameters			
Target RR	7.5%	7.5%	Public sector cost of capital benchmark. BC adopts 15% as commercial reference; 7.5% applied as appropriate public sector hurdle rate.
Discount rate (NPV Calculation)	5%	5%	Applied to calculate NPV @ 5%. Consistent with Infrastructure Australia and WA Treasury guidance for public sector project evaluation. Distinct from the IRR – NPV at 5% measures value creation above a 5% hurdle.
Revenue multiplier (k)	1.0868×	1.0810×	Derived arithmetically to achieve exactly 7.5% IRR. Applied uniformly to all BC Section 11.3 lot prices. Standard k is marginally higher as the lower revenue base requires a proportionally greater uplift.
Modelling period	10 years	10 years	Years 0–10. All lot sales completed by Year 6. Years 7–10 included for DCF completeness; no further cashflows assumed in this period.
Revenue Assumptions			
BC base price – 2 ha lots	$157,215/lot	$216,905/lot	IRR table ($78,608/ha Std; $108,453/ha Comp). Prices required to achieve 15% IRR – not independently validated market prices. Comprehensive reflects 38% premium for sealed roads and scheme water.
BC base price – 4 ha lot	$314,430/lot	$433,810/lot	Consistent $/ha rate applied across all lot sizes. One lot in Stage 2.
BC base price – 4.5 ha lots	$353,734/lot	$488,037/lot	Interpolated between BC 4ha and 5ha prices. Two lots in Stage 3. No direct BC price for 4.5ha – midpoint interpolation applied consistently across both scenarios.
BC base price – 5 ha lot	$393,038/lot	$542,263/lot	One lot in Stage 1 (Strathaven Road frontage).

7.5% IRR price – 2 ha lots	$170,867/lot	$234,483/lot	BC base price × k. Standard within Weavers Estate Katanning comparable ($146k–$190k per 2ha lot). Comprehensive within Hambley Farm Mt Barker comparable ($216k–$270k for 2ha equivalent). Both within demonstrated regional market evidence.
Sales and marketing allowance	2.5% of gross	2.5% of gross	Deducted from gross revenue in each sale year (Years 2, 4 and 6).
Price escalation across delivery years	Nil applied	Nil applied	No real price escalation applied across the six-year delivery programme. Conservative assumption – if lot prices increase in real terms over Years 2–6, actual returns will exceed the modelled outcome.
Lot absorption rate	All lots in sale year	All lots in sale year	All lots within each stage assumed sold in the year following construction completion. Does not model staged or delayed absorption within a sale year. Represents an optimistic assumption – slower absorption would shift receipts into subsequent years and increase peak funding exposure.
Development Cost Assumptions			
Total development cost	$5,011,303	$6,920,958	Excluding GST. Includes 15% contingency (10% design + 5% construction) and 5.5% escalation. Source: BC cost schedule, October 2025. Difference of $1,909,655 reflects sealed roads (+$874,000) and scheme water (+$700,000).
Cost allocation across stages	1/3 per stage	1/3 per stage	Total development cost divided equally across three stages. Each stage incurs one-third of total in its construction year (Years 1, 3 and 5). Simplification – actual stage costs may vary with site conditions.
Planning and consultant costs	$95,500	$95,500	Year 0 outflow. Covers BAL fire assessment, servicing report, planning advice, survey and subdivision. Same under both scenarios. Source: BC Table 7.

Cost escalation	Included (5.5%)	Included (5.5%)	Applied within BC cost schedule to construction costs at 5.5%. No further escalation applied in the financial model. Cost base year: 2025.
GST treatment	Excl. GST	Excl. GST	All revenues and costs presented excluding GST. GST treatment depends on delivery structure and must be confirmed with a tax adviser prior to finalising the project. Could materially affect net proceeds.
Program and Timing			
Stage 1 construction / sales years	Yr 1 / Yr 2	Yr 1 / Yr 2	5 lots: 4 × 2ha + 1 × 5ha. BC Table 8 indicative programme. 20-week construction with 4-week mobilisation. Assumes planning approvals and detailed design completed prior to Year 0.
Stage 2 construction / sales years	Yr 3 / Yr 4	Yr 3 / Yr 4	14 lots: 13 × 2ha + 1 × 4ha. Stage 2 is the primary revenue event — approximately 44% of total gross proceeds under both scenarios. Internal road construction required.
Stage 3 construction / sales years	Yr 5 / Yr 6	Yr 5 / Yr 6	10 lots: 8 × 2ha + 2 × 4.5ha. All 29 lots sold by Year 6. Cumulative cashflow reaches its final positive position at Year 6.
Year 0 definition	Project start	Project start	Year 0 does not correspond to a fixed calendar year. Each year represents a 12-month period from project commencement. Programme assumes continuous delivery without extended delays between stages.
Key Exclusions and Limitations			
Western Power headworks	Excluded	Excluded	Per BC cost schedule. Cost quantum unknown — subject to Western Power assessment. Represents a latent cost risk that should be quantified prior to project commitment. Could increase development costs materially.
Off-site works	Excluded	Excluded	No off-site road upgrades, intersection works or utility extensions assumed. Any such requirement identified through

			detailed design would increase total development costs.
Land holding costs / opportunity cost	Excluded	Excluded	No imputed land value or holding cost applied. The Shire already owns the subject lots. Inclusion of an opportunity cost would reduce the modelled return.
Latent ground conditions	Excluded	Excluded	Standard ground conditions assumed throughout. Rock, unsuitable fill, contamination or dewatering requirements could increase development costs materially and are not reflected in the current estimates.
Retaining structures	Excluded	Excluded	Per BC cost schedule. If topographic survey identifies significant cut-and-fill requirements, additional structural costs may apply.
Social and community value	Excluded	Excluded	The financial model captures direct cashflows only. The broader social, housing supply and economic development value of the project is not quantified. A formal Cost Benefit Analysis is recommended and is expected to demonstrate material additional public value.

11.2	**WORKFORCE PLAN 2022-2027 – PROGRESS REPORT**
Location(s):	N/A
Proponent:	N/A
Date of Report:	July 2026
Business Unit:	Strategy and Governance
Responsible Officer:	Ciara Wise – HR & Contracts Manager
Responsible Officer:	David Nicholson – Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Shire of Gnowangerup Workforce Plan 2022-2027 final progress report.

PURPOSE OF THE REPORT

For Council to note the final review of the Workforce Plan including the Final Progress Report.

BACKGROUND

Council is required to adopt a Workforce Plan under Section 5.56 of the LG Act 1995 and Section 19DA (3) c of the Local Government (Administration) Regulations 1996.

COMMENTS

A revised Workforce Plan 2020 was adopted by Council in April 2020.

Due dates and progress updates have been removed from the Final Progress Report, as progress will be dealt with against the new Workforce Plan for 2026-2031 in future.

Moore Australia has developed a new Long-Term Financial Plan, and from this, a new Workforce Plan for the Shire of Gnowangerup. This report is the Final Progress Report on the 2022-2027, before the new Workforce Plan for 2026-2031 is introduced.

CONSULTATION

Update on progress against the current Workforce Plan report was presented at the Council Agenda Meeting on 12 November 2025.

LEGAL AND STATUTORY REQUIREMENTS

LG Act 1995 s5.56 and Local Government (Administration) Regulations 1996:

19DA. Corporate business plans, requirements for (Act s. 5.56)

(1) A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.

(2) A corporate business plan for a district is to cover the period specified in the plan, which is to be at least 4 financial years.

(3) A corporate business plan for a district is to —

(a) set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and

(b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and

(c) develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

Theme	Leadership and Governance
Strategy	4.2 An efficient and effective organisation, providing appropriate services to our community
	4.2.3 Provide a safe and positive workplace, supporting development and growth

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Primary Strategic Risk Category	Leadership
Description	Risk of ineffective strategic leadership of Council. This includes the relationship between Council and the CEO.
Residual Risk: (Low, Moderate, High, Extreme)	High
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

It is a legislative requirement to adopt a Workforce Plan.

CONCLUSION
The Workforce Plan 2022-2027 is an important document as it provides clear actions to ensure the Shire remains an employer of choice and ultimately is able to meet its community commitments.

VOTING REQUIREMENTS
Simple Majority

OFFICER RECOMMENDATION

0726. That Council:

1. **Notes the achievements against the actions in the 2022-2027 Workforce Plan.**
2. **Directs the CEO to publish the attached report on the Shire's web page.**

Final progress report on Shire of Gnowangerup Workforce Plan 2022-2027		
Workforce Plan Priority	**Actions**	**Workforce Plan Update / Comments**
1. Recruitment and selection systems.	Design and implement an accurate recruitment and selection system that will attract new employees with the right skills and knowledge to help deliver the Strategic Community Plan. Includes review of policies and procedures.	Comment – the Shire's current recruitment process is fit for purpose, and no further work is required.
2. Staff retention	Creation of retention strategy that includes promotion of positive workplace culture, support for employee well-being and prioritisation of professional development	To be incorporated into the new workforce plan developed in conjunction with the Shire's Long-Term Financial Plan.
3. Improve recruitment outcomes including onboarding process.	Train managers / supervisors in efficient recruitment and selection techniques.	With the engagement of a HR & Contracts Manager, recruitment outcomes have been improved and new staff onboarded using a new onboarding process developed by the HR & Contracts Manager, with new staff onboarding commencing in advance of their first day at the Shire.
4. Prospective employee attraction	Develop strategy to create a positive image as an attractive regionally preferred employer.	This initiative has been addressed through the following actions: 1. Review of the Shire's Vision, Values and Purpose. 2. Improving the town's amenity through street-scaping and beautification. Maintaining Shires assets including roads and buildings. 3. Facilitating events and profiling the Shire to the wider community. 4. Supporting community groups. 5. Profiling the Shire through social media.

Final progress report on Shire of Gnowangerup Workforce Plan 2022-2027		
Workforce Plan Priority	**Actions**	**Workforce Plan Update / Comments**
5. New employee inductions.	Design, test and implement compliant employee inductions. Make the induction an integral part of the recruitment process.	Employee inductions are being completed through in-person on-the-job training for role-specific information, use of the Skytrust system using modules developed by the Safety & Emergency Coordinator and facility tours.
6. Work / life balance	Review and design working arrangements where appropriate for office staff, including hours, conditions etc.	Workload for senior staff can be unreasonable, reflecting increasing legislative requirements and budget constraints. Where operational requirements permit, employees are able to adjust their start and finish times, and work from home.
7. Regular employee satisfaction surveys.	Monitor employees views on several work-related topics, issues and concerns through an annual survey.	A staff survey was undertaken by Moore in July 2025, in which 87% of employees agreed or strongly agreed that they were satisfied with their employment at the Shire of Gnowangerup. In a survey conducted by Catalyse in May 2024, 91% of employees rated the Shire as a good place to work. This was a reduction from the survey undertaken in 2022 where the score was 100%. The results of the Moore survey were discussed with staff at the most recent Town Hall meeting.
8. Remuneration and reward	Ensure the Shire offers an attractive and competitive salary which retains and attracts skilled employees. Prioritise remuneration review for skill shortage positions.	A new EBA for the Operational Works Crew has been entered into and took effect on 19 June 2025. The Shire regularly reviews salaries to ensure they are competitive and attracting skilled employees.

Final progress report on Shire of Gnowangerup Workforce Plan 2022-2027		
Workforce Plan Priority	**Actions**	**Workforce Plan Update / Comments**
9. Training and development.	Provide and promote learning and development opportunities for employees to enable them to help deliver the Strategic Community Plan.	The 2025 performance reviews were termed "Annual Development Reviews". The reviews started with identification of the employee's achievements in the past 12 months, then asked the reviewers (employee and supervisor) to identify skills the employee could develop, and training that the employee could undertake, such as obtaining more licences, workshops or more formal qualifications. A training matrix has also been developed and brought to MANEX identifying training that is completed or to be undertaken by staff.
10. Internal promotions.	Design and implement a formal process that encourages staff to seek opportunities for internal promotion where available.	The Shire is too small to warrant a formal internal promotions process. Promotions and opportunities are discussed with each staff member as part of the annual performance review. Two staff members have been promoted internally as part of this process.
11. Identifying and addressing skills gap.	Complete full Training Needs Assessment (TNA) to verify training gaps possibly previously identified by employees. Develop training strategy to address Shire needs.	A Training Needs Assessment will be undertaken following the next annual development review, as this will involve a review of position description, which will highlight training, knowledge and duties gaps.
12. HR Policies and Procedures, and Knowledge loss	Audit, review and develop policies consistent with current legislation and Shire's goals. Document all relevant procedures and work instructions that are currently not recorded.	HR Policies are being developed and rolled out via Sharepoint and communications with employees. Procedures are regularly being developed throughout administration as staff turnover takes place to reduce knowledge loss. Areas of expertise such as governance are being shared across job roles to reduce knowledge loss when a single employee leaves and to increase teamwork and productivity.

Final progress report on Shire of Gnowangerup Workforce Plan 2022-2027		
Workforce Plan Priority	**Actions**	**Workforce Plan Update / Comments**
13. HR system and process gaps to be addressed.	Review all manual and electronic HR data collection processes currently used. Standardise and implement compatible systems.	This is a large project and fits in with the Shire's need to review all systems and processes.
14. Position description review audit and review.	Ensure each employee has an accurate and up to date position description.	Position descriptions are reviewed as part of the annual appraisal process and when positions are advertised. All are up to date
15. Position descriptions maintenance.	Ensure all PDs are kept up-to-date, and each employee has access to a copy.	Position descriptions are reviewed as part of the annual appraisal process and when positions are advertised. All are up to date
16. Exit interviews.	Design, test and implement an exit interview process and questionnaire.	Staff turnover is low and when appropriate, reasons for leaving are discussed. A formal process is not required.
17. WHS Management	Audit and review WHS policy / plans and make appropriate adjustments.	WHS Committee Terms of Reference have been reviewed, WHS Policy also subject to regular review by Safety & Emergency Coordinator.
18. Imminent retirements	Devise and implement strategies to support a well-managed transition to retirement.	This transition is being managed through identification during the annual development reviews and training up of current staff members to avoid knowledge loss.
19. Traineeships	Appoint trainees in areas of Shire (Admin / Works) include mentoring strategies.	Trainees currently in Administration and Works.
20. Succession planning	Identify vulnerable positions and develop succession strategy plan.	As the workforce is small transition is managed as part of the annual appraisal process.

Final progress report on Shire of Gnowangerup Workforce Plan 2022-2027		
Workforce Plan Priority	**Actions**	**Workforce Plan Update / Comments**
21. Job redesign	Investigate job redesign feasibility / possibilities for applicable positions.	All positions are reviewed as part of the annual appraisal process or when recruiting.

11.3	**PROPOSAL TO ADOPT A REVISED COMMUNITY EMERGENCY SERVICES MANAGER (CESM) STAFFING MODEL**
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	23rd June 2026
Business Unit:	Corporate & Community Services
Responsible Officer:	David Nicholson – Chief Executive Officer
Author:	Anrie van Zyl – Safety & Emergency Coordinator
Disclosure of Interest:	Nil

ATTACHMENTS

- Nil

PURPOSE OF THE REPORT

The purpose of this report is to seek Council approval to adopt the revised Community Emergency Services Manager (CESM) staffing model following the completion of negotiations with the Department of Fire and Emergency Services (DFES) and participating local governments.

Council previously resolved to support, in principle, the transition from the existing one CESM shared across three local governments model to a revised arrangement and requested that a further report be presented outlining the final financial implications and proposed agreement.

BACKGROUND

At its Ordinary Council Meeting held on 25 March 2026, Council considered a report regarding the sustainability of the existing Community Emergency Services Manager (CESM) model, whereby one CESM provides services to the Shires of Gnowangerup, Cranbrook and Kojonup.

Council resolved to support continued negotiations with DFES and neighbouring local governments regarding a revised staffing arrangement and requested that the final proposal be returned to Council for consideration prior to implementation.

Following those negotiations, DFES has confirmed a revised regional model whereby one CESM will service two participating local governments under a revised regional staffing arrangement. This revised arrangement is intended to improve service delivery, increase officer availability and provide greater operational support to volunteer brigades and emergency management functions.

DFES has also confirmed the ongoing funding arrangement, with the CESM position to be funded through a contribution of 35% by DFES and 65% collectively by the participating local governments.

New Memoranda of Understanding (MOU) will be prepared by DFES for review and execution by the participating local governments once Council endorsement has been obtained.

COMMENTS

The revised CESM model represents a significant improvement in emergency management capability for participating local governments.

The transition to a one CESM shared between two local governments will provide:

- Increased availability of the CESM within each participating Shire.
- Improved support for volunteer bushfire brigades and emergency service volunteers.
- Enhanced capacity to deliver emergency management planning, compliance and mitigation activities.
- Greater responsiveness during emergency incidents.
- Improved resilience through a more sustainable staffing model.

Following discussions with DFES, the indicative cost of the revised arrangement has now been provided.

Provision for this expenditure has already been incorporated into the 2026/27 Annual Budget, adopted by Council on 17 June 2026.

Accordingly, adoption of the revised model will not require any additional budget allocation.

CONSULTATION

Consultation has occurred with:

- Department of Fire and Emergency Services (DFES)
- Participating local governments
- Chief Executive Officers of the participating local governments
- Great Southern Regional DFES representatives

DFES has confirmed the revised funding model and advised that new Memoranda of Understanding will be prepared for review by the participating local governments.

LEGAL AND STATUTORY REQUIREMENTS

There are no legislative implications associated with Council approving the revised staffing model.

Implementation of the revised arrangement will occur through a Memorandum of Understanding between DFES and the participating local governments.

POLICY IMPLICATIONS

There are no direct policy implications.

FINANCIAL IMPLICATIONS

The revised CESM model will be funded as follows:

- DFES contribution – 35%
- Local Government contribution – 65%

Based on the indicative costings provided by DFES, the combined annual Local Government contribution is estimated to be approximately $108,000 (excluding GST), to be shared equally between the two participating local governments. Final costs will be confirmed following completion of the Memorandum of Understanding and associated funding arrangements.

Provision for the Shire's contribution to the revised CESM model was included in the 2026/27 Annual Budget adopted by Council on 17 June 2026. Based on the current indicative costings, no additional budget variation is required.

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

Theme	1.	Our Community
Strategy	1.1	Support an active, healthy and inclusive community culture
Activity	1.1.5	Work collaboratively to ensure our emergency services and disaster recovery arrangements are appropriate, support and encourage volunteering across the district.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Adoption of the revised CESM model will reduce strategic and operational risks by improving emergency management capacity, increasing support to volunteers and strengthening compliance with emergency management obligations.

Failure to adopt the revised model may result in reduced service levels, decreased operational capacity and increased organisational risk.

The risk is assessed as High, particularly regarding operational continuity and brigade support.

Risk description	**Not to endorse the officer's recommendation**
Primary Strategic Risk Category	**Community Disruption**
Primary Strategic Risk Category Description	**Failure to adequately prepare and respond to events that cause disruption to the local community**
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY

The revised staffing model will significantly improve organisational capacity by providing increased access to CESM services and improving support across emergency management planning, volunteer engagement, mitigation activities and operational preparedness.

The revised arrangement is expected to provide a more sustainable service model capable of meeting increasing legislative and operational expectations.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Option 1 – Adopt the Revised CESM Model (Preferred)
Implications:
- Improved emergency management capability.
- Increased CESM availability.
- Sustainable long-term staffing model.
- Budget provision already included within the adopted 2026/27 Budget.

Option 2 – Retain the Existing Arrangement
Implications:
- Reduced CESM availability.
- Continued pressure on emergency management resources.
- Increased operational risk.
- Does not align with the regional model supported by DFES.

CONCLUSION
Council previously endorsed progressing negotiations regarding a revised CESM staffing model and requested that the final proposal be returned for approval.

Those negotiations have now concluded, with DFES confirming a revised one CESM to two local government model together with an ongoing funding arrangement of 35% DFES and 65% Local Government.

The Shire's financial contribution has been incorporated into the adopted 2026/27 Annual Budget, meaning no additional budget allocation is required.

The revised model will strengthen emergency management capability, improve support for volunteer brigades and provide a more sustainable regional service into the future.

Accordingly, it is recommended that Council formally adopt the revised CESM staffing model and authorise the Chief Executive Officer to execute the necessary Memorandum of Understanding once prepared by DFES.

This report fulfils Council's previous request that the final staffing model, funding arrangements and financial implications be returned for formal consideration prior to implementation.

VOTING REQUIREMENTS
Simple Majority

OFFICER RECOMMENDATION

0726. That Council:

1. **Adopts the revised Community Emergency Services Manager (CESM) staffing model whereby one CESM position is shared between two participating local governments.**
2. **Notes that the Department of Fire and Emergency Services will contribute 35% of the cost of the position, with the remaining 65% funded by the participating local governments in accordance with the new regional funding arrangement.**
3. **Notes that the Shire's financial contribution has been included within the adopted 2026/27 Annual Budget.**
4. **Authorises the Chief Executive Officer to execute the Memorandum of Understanding and any associated documentation with the Department of Fire and Emergency Services and the participating local government required to give effect to the revised CESM staffing model.**

11.4	**DISABILITY ACCESS AND INCLUSION PLAN 2021-2026**
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	22nd July 2026
Business Unit:	Community Development
Responsible Officer:	Rick Miller – Executive Manager, Infrastructure and Assets, Stuart Drummond – Community and Economic Development Manager
Author:	Stuart Drummond – Community and Economic Development Manager
Disclosure of Interest:	Nil

ATTACHMENTS

- Disability Access and Inclusion Plan (DAIP) 2021-2026.
- DAIP Implementation Plan 2021-2026.

PURPOSE OF THE REPORT

To review and finalise the Disability Access and Inclusion Plan (DAIP) 2021-2026 and consider the process to introduce a new DAIP.

BACKGROUND

The Disability Access and Inclusion Plan (DAIP) is a statutory document required following the Disability Services Act 1993 (amended 2004). Its aim is to provide a significant mechanism to assist public authorities identify and remove barriers for people with disability to their services, events, information, buildings and facilities and consultation processes.

Furthermore, The Shire's Council Plan 2025-2035 has, as a priority under Strategy 1.2 Accessibility to all community spaces and facilities, activity 1.2.1 – Plan for access and inclusive services and facilities across the district.

The current DAIP runs over a five-year period, from 2021 – 2026 and is therefore due to expire at the end of the year. The DAIP is required to address and aim towards seven outcomes. The DAIP implementation Plan contains the actions, decided by Council, that will be delivered to meet the required outcomes. Progress on the Implementation Plan is reported to the State Government every year.

COMMENTS

Almost all the actions in the DAIP Implementation Plan 2021-2026 have been completed and/or are ongoing. Carrying out these actions has served to improve the Shire's corporate understanding and delivery of access and inclusion issues and challenges.

It is now time to create a new DAIP for the period 2027-2032. It will be based upon the same seven statutory outcomes and aim to have a range of actions that will further improve disability access and inclusion within the Shire.

Public consultation will be carried out to inform priorities for the new DAIP. A draft DAIP and Implementation Plan will be presented to Council later in the year.

CONSULTATION
Public consultation will take place to inform the new DAIP. Every effort will be made to ensure the opinions of people with disabilities in the Shire will form the basis of the information used to prioritise the actions in the new Implementation Plan.

LEGAL AND STATUTORY REQUIREMENTS
It is a statutory requirement, under the Disability Services act 1993, that every Local government has a DAIP and report on its progress annually.

POLICY IMPLICATIONS
None

FINANCIAL IMPLICATIONS
There may be financial implications attached to the Implementation Plan of a new DAIP which have been or will be included in the annual budget.

STRATEGIC IMPLICATIONS
As per Integrated Strategic Plan

Theme	Our Community
Community Priority	1.2.1 Plan for access and inclusive services and facilities across the district

STRATEGIC RISK MANAGEMENT CONSIDERATIONS
This item has been evaluated against the current Council approved Risk Management Register.

Risk description	**Not to endorse the officer's recommendation**
Primary Strategic Risk Category	**Community Leadership**
Primary Strategic Risk Category **Description**	The Shire would be failing in its statutory duty to ensure accessibility and inclusivity for people in the community with disabilities
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Almost Certain

IMPACT ON CAPACITY
Officer time will be needed to devise the new DAIP and Implementation Plan. It is unknown at this stage, to what extent the new Implementation Plan will draw on officer capacity.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS
None

CONCLUSION
The Shire has successfully completed almost all the actions contained in the Implementation Plan of the DAIP 2021-2026 and gained valuable insight into access and inclusion issues in the community. This experience, along with input from the community, will be used to inform the creation of a new DAIP. It will be accompanied by an Implementation Plan that will prioritise actions designed to make a positive difference to people with disabilities in the community.

VOTING REQUIREMENTS
Simple Majority

OFFICER RECOMMENDATION

0726. That Council:

1. **Notes progress against the Disability Access and Inclusion Plan (DAIP) 2021-2026, and its accompanying Implementation Plan.**
2. **Notes that a new DAIP covering the period 2027-2031 will be developed over the coming months and presented to Council for endorsement before submitting to the Department of Communities.**

Heart of the Stirlings

SHIRE OF GNOWANGERUP

DISABILITY ACCESS AND INCLUSION PLAN (DAIP)

2021-2026

This plan is available in alternative formats such electronic, hard copy in both standard and large print, by email and on the Shire of Gnowangerup website.

Contents

1. BACKGROUND

1.1 Shire of Gnowangerup

The Shire of Gnowangerup is situated in the Great Southern region of Western Australia, approximately 354 kilometers from Perth and 140 kilometers from Albany via Chester Pass Road.

It covers an area of approximately 5,000 square kilometers and is a prosperous grain growing and sheep producing area. The area is noted Australia wide for its merino sheep and attracts large crowds to the annual Stud Field Days.

There are three towns in the Shire of Gnowangerup (Gnowangerup, Ongerup and Borden) which service the local community and a growing tourism node at the edge of the Stirling Range National Park.

The Shire of Gnowangerup provides the community with a range of services including infrastructure such as roads, public buildings, drainage infrastructure and a sealed airstrip. The Shire also provides community services such as 3 sport and recreation centers and a public swimming pool, library services, parks and economic and community development services.

1.2 The Shire of Gnowangerup's Role

The Shire of Gnowangerup is responsible for a wide range of functions, facilities and services. These include the provision of roads, footpaths and waste collection. Facilities include:

- Gnowangerup and Ongerup Libraries;
- Borden Pavilion, Gnowangerup Sporting Complex and Ongerup Sporting Complex;
- Gnowangerup Community Swimming Pool;
- Gnowangerup Shire Medical Practice;
- Gnowangerup Aerodrome; and
- Gnowangerup and Ongerup Cemeteries.

3

The development and implementation of this Plan aligns with the Shire of Gnowangerup Strategic Community Plan 2021-31, particularly the Objective: Shire of Gnowangerup will ensure residents feel safe and confident in their ability to travel and socialise within their community.

Outcomes identified in this Plan will be integrated into a number of the Shire's Strategic Plans such as (but not limited to) the Strategic Community Plan, Corporate Business Plan and Asset Management Plan.

1.3 People with disability in the Shire of Gnowangerup

According to the Australian Bureau of Statistics (ABS) 2016 census, the residential population of the Shire of Gnowangerup is approximately 1215. In Australia there are 4.4 million people living with disability. This represents 17.7% of the population.

If the 17.7% percent of Australian living with disability is extrapolated onto the Shire of Gnowangerup population, it can be assumed that 215 people within the Shire are living with disability.

1.4 Progress

The Shire has reported on its progress towards meeting the outcomes of its DAIP in its Annual Report, in accordance with the revised requirements. Since the adoption of the 2017-2021 DAIP, the Shire has implemented a number of initiatives to improve access. The following is a sample of the Shire's progress and achievements under the relevant DAIP outcome headings in improving access for people with disability.

Outcome 1 - People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.

- Development of the Shire's OSH Contractors Management Policy. This document was developed to assist Shire of Gnowangerup Officers in addressing the issue of managing contractor safety.
- Implementing E-Resources at the Gnowangerup and Ongerup Library. Library members now have access to Kanopy, BorrowBox, RBDigital Magazines, and Emagazines from their computer, mobile or tablet device. Having this resource allows people with disability to access the library service from their home.
- The access path to the Yongergnow Malleefowl Centre was upgraded due to feedback from a community member that uses a walking frame. The pathway was a high steep climb. This has now been rectified which resolved in a much better feedback.
- A new footpath was constructed between the Gnowangerup Sporting Complex and Gnowangerup Cemetery. This pathway will assist with access to the cemetery for funerals being held at the Gnowangerup Sporting Complex

Outcome 2 - People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.

- We recently upgraded our public amenities at the Shire Administration Office. The upgrade of the toilet block will make it easier access for people with disability and now has non-slip flooring.
- We have also installed a new public toilet at our Gnowangerup Cemetery. This is a disabled access toilet that will be open to the whole community. Previously there were no toilets at the cemetery and the closest toilet was 1km away. Having this disabled access toilet enables visitors to the Cemetery to stay longer.

Outcome 3 - People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.

- We have recently designed a new Shire of Gnowangerup website. The new website has a clearer layout and will make it easier for residents to use. It now has the option to provide feedback through the website so people don't need to attend the office.

Outcome 4 - People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.

- During the facility closures for COVID-19 our community library in Gnowangerup was closed to the public. We commenced a Mystery Box service. This was a box of 10 books that was delivered to our residents and left on their doorstep. This service to our community ensured everyone was included and able to have this important service during the unfortunate pandemic.

Outcome 5 - People with disability have the same opportunities as other people to make complaints to a public authority.

- The Shire continues to ensure all people have the same opportunity to make complaints. We accept written and verbal complaints through the Administration office, either over the phone, in person or mailed.
- The addition of a feedback form on the new website will allow residents to contact us without attending the office or phoning.

5

Outcome 6 - People with disability have the same opportunities as other people to participate in public consultation by a public authority.

- No new activities commenced. The Shire continues to ensure everyone has the opportunity to participate in public consultation. Our surveys are provided both in hard copy and digital formats. When holding community meetings for consultation, these are always held in a disabled friendly location.

Outcome 7 - People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

- The Shire continues to ensure all employment advertisements and packages are available in a range of print and electronic formats.

2. DISABILITY ACCESS AND INCLUSION PLAN POLICY STATEMENT

The Shire of Gnowangerup is committed to furthering the principles and objectives featured in this report. These principles and objectives are an important step in improving the lives of people with disability, their families and carers by achieving the desired outcomes that will allow equity for all community members.

3. DEVELOPMENT OF THE DISABILITY ACCESS AND INCLUSION PLAN 2021-2026

3.1 Responsibility for Planning Process

The responsibility for developing , monitoring, implementing, reviewing and amending the DAIP sits with the Shire's Community Development Coordinator and Managers and Executives Committee (MANEX).
All managers are responsible for ensuring the plan is rolled out throughout the organisation and that actions are integrated into the relevant council areas.

3.2 Community Consultation

In 2021, the Shire reviewed its Disability Access and Inclusion Plan with the assistance from the community to draft a new plan to further guide improvements to access and inclusion and meet the requirements of the Disability Services Act 1993.

The consultation process included:

- A review of the Shire's current DAIP;
- Consultation with the community and Shire staff members via a community survey and at targeted engagement sessions;
- The review of the current DAIP was workshopped at the Shires Managers and Executives Committee and Council Meeting; and
- Examination of other Councils documents.

3.3 Findings from the consultation

The consultation process provided feedback from the community on access and inclusion within the Shire of Gnowangerup.

Access Barriers

- The Shire needs to budget for repairing footpaths throughout Shire;
- The Shire should commit to regular reviews and upgrading of footpaths in towns;
- Policies should be reviewed, in particular, employment related policies, position descriptions and advertising to eliminate potential barriers to people with disability;
- Some Shire buildings are difficult to enter, particularly in a wheelchair, footpaths around town are not conducive to a pleasant experience in a wheelchair;
- Additional mental health facilities are needed within the Shire; and
- The Shire needs to ensure all business comply with disability access requirements.

The Shire of Gnowangerup's priority in this plan is to address the community feedback above that we received from the Community Survey.

Survey Highlights

- 50% of survey respondents indicated that their disability affects the way they access Shire services;
- 44.4% of people use parking facilities at Shire buildings such as the Swimming Pool, Town Hall, Shire Office, and Library;
- 88.8% of respondents use the Shire website; and
- Although respondents indicated that they were able to easily lodge complaints and provide feedback to the Shire, respondents also indicated that they had mixed experiences when interacting with Shire staff. On the whole most interactions were positive but additional action could be taken to improve customer service interactions.

3.4 Communicating the plan to staff, elected members and people with disability

Once adopted by the Council, this plan will be lodged with the Department of Communities.

The Shire of Gnowangerup makes its current DAIP available to the community via website, Facebook page, Library and Shire Office. Upon request, alternative formats such as electronic, hard copy in both large print and standard print and via email are available.

A public notice will be published on the website, Facebook Page and in the three newsletters within the Shire advising when the final DAIP is endorsed by Council.

3.5 Responsibility for implementing the DAIP

Implementation of the DAIP is the responsibility of all areas of the Shire. The *Disability Services Act (1993)* requires all public authorities to take all practical measures to ensure that the DAIP is implemented by its officers, employees, agents and contractors.

4. DISABILITY ACCESS AND INCLUSION PLAN REPORTING

The Department of Communities sets out the minimum reporting requirements for public authorities in relation to DAIPs.

The Shire of Gnowangerup will report on the implementation of its DAIP through its annual report and on the prescribed progress report template to the Department of Communities each year, outlining:

- Its progress towards the desired outcomes of its DAIP;
- The progress of its agents and contractors towards meeting the seven desired outcomes; and
- The strategies it used to inform its agents and contractors of its DAIP.

5. QUESTIONS

Any questions relating to this plan can be addressed to the Community Development Coordinator, Shire of Gnowangerup by calling 08 9827 1007 or emailing gnpshire@gnowangerup.wa.gov.au.

SHIRE OF GNOWANGERUP

DISABILITY ACCESS AND INCLUSION PLAN (DAIP)

IMPLEMENTATION PLAN

2021-2026

APPENDIX 1 – IMPLEMENTATION PLAN 2021 – 2026

DAIP OUTCOME 1: People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.

ITEM	STRATEGY	RESP. Off.	2021/22	2022/23	2023/24	2024/25	2025/26	STATUS	PROGRESS
1.1	Ensure that people with disability are provided with an opportunity to comment on access to services.	CDC	✓	✓	✓	✓	✓		
1.2	Incorporate the objectives of the DAIP into the Shire's Strategic Community Plan, Corporate Business Plan, Asset Management Plan, budgeting processes and other relevant plans and strategies.	EXEC STAFF	✓	✓	✓	✓	✓		
1.3	Ensure that events are organised so that they are accessible to people with disability.	CDC	✓	✓	✓	✓	✓		
1.4	Promote Shire-run community services to people with disability.	CDC	✓	✓	✓	✓	✓		

DAIP OUTCOME 2: People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.

ITEM	STRATEGY	RESP. Off.	2021/22	2022/23	2023/24	2024/25	2025/26	STATUS	PROGRESS
2.1	Ensure that all buildings and facilities are physically accessible to people with disability by completing a buildings audit.	AWMC	✓	✓	✓	✓	✓		
2.2	Ensure that all premises leased by the Shire in the future are accessible.	AWMC	✓	✓	✓	✓	✓		
2.3	Ensure that all new premises and other infrastructure are accessible.	AWMC	✓	✓	✓	✓	✓		
2.4	Ensure that ACROD parking meets the needs of people with disability in terms of quantity and location.	MW	✓	✓	✓	✓	✓		
2.5	Complete an initial footpath audit do identify repairs and additional footpaths required throughout the Shire. Include in Long Term Financial Plan.	MW	✓	✓	✓	✓	✓		
2.6	Complete annual footpath audit throughout the Shire.	MW	✓	✓	✓	✓	✓		

DAIP OUTCOME: People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.

ITEM	STRATEGY	RESP. Off.	2021/22	2022/23	2023/24	2024/25	2025/26	STATUS	PROGRESS
3.1	Improve current staff awareness of accessible information needs and how to obtain information in other formats.	CDC	✓	✓	✓	✓	✓		
3.2	Increase awareness about the Shire's website and Facebook page to improve communications and methods of accessing Shire information for people with a disability.	CDC	✓	✓	✓	✓	✓		
3.3	Provide documentation regarding services, facilities and customer feedback in an appropriate format and using clear and concise language.	CDC	✓	✓	✓	✓	✓		
3.4	Ensure that the Shire's website meets contemporary good practice.	CDC	✓	✓	✓	✓	✓		

DAIP OUTCOME 4: People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.

ITEM	STRATEGY	RESP. Off.	2021/22	2022/23	2023/24	2024/25	2025/26	STATUS	PROGRESS
4.1	Continue to improve staff awareness of disability and access issues and improve skills to provide a good service to people with disability.	✓	✓	✓	✓	✓	✓		
4.2	Source funding and partner with local organisations / service providers to deliver Disability Access and Inclusion training to Shire and other service providers' staff.	✓	✓	✓	✓	✓	✓		

DAIP OUTCOME 5: People with disability have the same opportunities as other people to make complaints to a public authority.

ITEM	STRATEGY	RESP. Off.	2021/22	2022/23	2023/24	2024/25	2025/26	STATUS	PROGRESS
5.1	Evaluate current grievance mechanisms to make sure they are accessible for people with disability.	DCEO	✓	✓	✓	✓	✓		
5.2	Improve staff knowledge so they can facilitate the receipt of complaints from people with disability).	CDC	✓	✓	✓	✓	✓		
5.3	Ensure that grievance mechanism processes and outcome satisfaction survey forms are available in formats to meet the needs of people with disability.	CDC	✓	✓	✓	✓	✓		

DAIP OUTCOME 6: People with disability have the same opportunities as other people to participate in public consultation by a public authority.

ITEM	STRATEGY	RESP. Off.	2021/22	2022/23	2023/24	2024/25	2025/26	STATUS	PROGRESS
6.1	Improve community awareness about consultation processes in place.	CDC	✓	✓	✓	✓	✓		
6.2	Commit to ongoing monitoring of the DAIP to ensure implementation and satisfactory outcomes.	CDC	✓	✓	✓	✓	✓		
6.3	Improve access for people with disability to the established consultative processes of the Shire i.e. Strategic Community Plan, Infrastructure projects, etc.	CDC	✓	✓	✓	✓	✓		
6.4	Ensure a broad range of views on disability and access issues are collected from the community.	CDC	✓	✓	✓	✓	✓		

DAIP OUTCOME 7: People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

ITEM	STRATEGY	RESP. Off.	2021/22	2022/23	2023/24	2024/25	2025/26	STATUS	PROGRESS
7.1	Commit to using inclusive recruitment practices when advertising new positions.	DCEO	✓	✓	✓	✓	✓		
7.2	Ensure policies and procedures are regularly reviewed.	DCEO	✓	✓	✓	✓	✓		

DAIP OUTCOME 1: People with disabilities have the same opportunities as other people to access the services of, and any events organised by, a public authority.

Strategy	Responsible	Update
1.1 Ensure that people with disability are provided with an opportunity to comment on access to services.	CEDM	**Current:** **2025/26** - Front office staff assist with filling out forms when needed also assisting the elderly and people with disability to ensure they have the right access to our services **Past:** **2024/25** - Front office staff will assist with physical customer form completion as required. Snap, Send, Solve is frequently advertised to allow another avenue for commenting on access. Community strategic planning surveys are available in DAIP approved formats online and as a physical copy. Face to face workshops is also DAIP aware. **2023/24** - We have customer forms available and inclusively accessible on our website and as a hardcopy at our office. Community can also call and/or email to create comments to the Shire. **2022/23** - Possible wheelchair access to front of town hall if we are allowed to being a historic building. As discussed at council 8 March the Disability act will win over the heritage listing if the matter goes to court.
1.2 Incorporate the objectives of the DAIP into the Shire's Strategic Community Plan, Corporate Business Plan, Asset Management Plan, budgeting processes and other relevant plans and strategies.	DCEO	**Current:** **2025/26** - Completed **Past:** **2024/25** **2023/24** - Funding will be allocated in the 24/25 budget to undertake an audit of the Shire footpath network, provide a staged plan for implementation, and commence repairs and upgrades.

DAIP OUTCOME 1: People with disabilities have the same opportunities as other people to access the services of, and any events organised by, a public authority.		
Strategy	**Responsible**	**Update**
1.3 Ensure that events are organized so that they are accessible to people with disability.	CEDM	**Current:** **2025/26** - Ongoing and considered as part of every event. **Past:** **2024/25** - It was ensured at the Fields & Fortunes Forum 2025 that disabled toilets and ramps were available for access. Presentation slides are available to those that require information in print format. Wild Gravel 2024 - UA portable toilets on site and UA chalet made available to wheel chaired participants. All social media and marketing DAIP approved. Feedback on our UA chalet functionality was sourced from users. **2023/24** - We have disability outdoor games which we take to Shire events. All venues that events are being held have disabled access. Youth week held in April 2024 was all inclusive and had activities for all ages and abilities. **2022/23 –** Events usually held at the complex which has wheelchair access.
1.4 Promote Shire-run community services to people with disability.	CEDM	**Current:** **2025/26** - ongoing and regular. **Past:** **2024/25** - We now have a dedicated communication manager who ensures promotion is DAIP accessible. **2023/24** - Shire run community services are promoted to all members of our community including those with disabilities. We promote our services on several community run platforms that are accessed by those with disabilities. **2022/23** - We invite all community members.

DAIP OUTCOME 2: **People with disabilities have the same opportunities as other people to access the buildings and other facilities of a public authority.**		
Strategy	**Responsible**	**Update**
2.1 Ensure that all buildings and facilities are physically accessible to people with disability by completing a buildings audit.	AWMC Building Surveyor EMIA	**Current:** **2025/26** - Review and collate any existing audits data and carry out new audit in later half of 2026. **Past:** **2024/25** **2023/24** - Complete the audit of Shire buildings to identify and undertake upgrades to enable improved accessibility for people with disabilities. Investigate the engagement of an external consultant to perform the audit. **2022/23 -** Buildings are in the process of being assessed.
2.2 Ensure that all premises leased by the Shire in the future are accessible.	AWMC	**Current:** **2025/26** - Continue to ensure where practical, that all buildings leased from external parties for Shire use are compliant with disability access requirements prior to tenancy. **Past:** **2024/25** **2023/24** - Ensure all buildings leased from external parties for Shire use are compliant with disability access requirements prior to tenancy. **2022/23** - This should apply to newly build infrastructure as old buildings may not be able to be made compliant
2.3 Ensure that all new premises and other infrastructure are accessible.	AWMC	**Current:** - Ongoing **2025/26** **Past:** **2024/25** **2023/24** - It is ensured through our procurement policy that all new Shire buildings, (either built or purchased) will comply with disability access building codes.

DAIP OUTCOME 2: People with disabilities have the same opportunities as other people to access the buildings and other facilities of a public authority.

Strategy	Responsible	Update
2.4 Ensure that ACROD parking meets the needs of people with disabilities in terms of quantity and location.	EMIA	**Current:** **2025/26** An audit in all townsites of existing locations and possible future suitable locations is complete. Existing sites in Gnowangerup upgraded to current standards and a new bay to be installed in shire administration office carpark was completed in June 2026. Existing bay in Ongerup Main Street was also remarked. Identified sites in other towns to be further investigated for demand and to costed and listed for future works. **Past:** **2024/25** **2023/24** - Commence a detailed review of current ACROD parking allocations and provide a staged plan to achieve compliancy. Allocate funds in the 24/25 budget to begin stage 1 works. **2022/23** - A low-level audit of signage, line marking, parking bay specification etc. has indicated a high incidence of non-compliance.
2.5 Complete an initial footpath audit to identify repairs and additional footpaths required throughout the Shire. Include in Long Term Financial Plan.	EMIA	**Current:** **2025/26** Carry out new inspection audit to identify hazards for repairs. Prepare a pathway plan for each townsite in 2026/27. **Past:** **2024/25** **2023/24** - Commence a detailed audit of the Shires footpath network and provide a staged plan of upgrades and repairs to make compliant with current technical specifications. Allocate funds in the 24/25 budget to begin stage 1 works. **2022/23 -** A low-level inspection of footpaths has highlighted the following issues and work is required: 1) Uneven surface. 2) Cracked or missing pavers. 3) Footpaths width is not compliant with Australian Standards. 4) Pedestrian ramps have lips on them that are a trip hazard. 5) Pedestrian ramps are not aligned with each other. 6) Pedestrian ramps are not wide enough and have no taper on them. 7) Pedestrian ramps have no side wings.

DAIP OUTCOME 2: **People with disabilities have the same opportunities as other people to access the buildings and other facilities of a public authority.**		
Strategy	**Responsible**	**Update**
2.6 Complete annual footpath audit throughout the Shire.	EMIA	**Current:** **2025/26** Audit scheduled for completion in Q3 2026 June 2026 develop/update maintenance and improvement plan. **Past:** **2024/25** **2023/24** - Commence a detailed audit of the Shires footpath network and provide a staged plan of upgrades and repairs to make compliant with current technical specifications. Allocate funds in the 24/25 budget to begin stage 1 works. **2022/23** - A low-level inspection was completed.

DAIP OUTCOME 3: People with disabilities receive information from a public authority in a format that will enable them to access information as readily as other people are able to access it.

Strategy	Responsible	Update
3.1 Improve current staff awareness of accessible information needs and how to obtain information in other formats.	CEDM	**Current:** **2025/26** - Ongoing **Past:** **2024/25** - Our CD officers were upskilled at a regional community development meeting about important resources for CALD communities. Leaders of our CALD communities were issued these resources in their preferred languages. Research into staff training ongoing. **2023/24** - Include information and resources at public functions to create awareness around information formatting. Ongoing research into staff awareness training and ensuring new employees are briefed on DAIP strategies. **2022/23** - In place.
3.2 Increased awareness about the Shire's website and Facebook page to improve communications and methods of accessing Shire information for people with a disability.	CEDM	**Current:** **2025/26** - Completed and ongoing. **Past:** **2024/25** - The Shire has had an increased presence at local events. By using our marquee and trade booth of information, we have improved how we deliver information to everyone. Our Shire President has continued to share information through our social media via the use of reels, information posts and interviews. **2023/24** - Include information and resources at public functions to create awareness around information formatting. Ongoing research into staff awareness training and ensuring new employees are briefed on DAIP strategies. **2022/23** - Google translate to be added to website.

DAIP OUTCOME 3: People with disabilities receive information from a public authority in a format that will enable them to access information as readily as other people are able to access it.

Strategy	Responsible	Update
3.3 Provide documentation regarding services, facilities and customer feedback in an appropriate format and using clear and concise language.	CEDM	**Current:** **2025/26** - Completed. **Past:** **2024/25** - our 2023/2024 Annual report was DAIP compliant. Our Community Welcome Pack is also DAIP compliant and regularly updated. **2023/24** - A quick link has been added to create ease of customer feedback. All forms use clear language and are in large writing. Our 2022/23 Annual Report was formatted to be DAIP compliant so that information could be shared with all community members. **2022/23 -** Forms on website and in office are easy to understand.
3.4 Ensure that the Shire's website meets contemporary good practice.	CEDM	**Current:** **2025/26** - Completed. **Past:** **2024/25** - The Shire website refresh will be completed by June 2025. The modernisation of the Shire logo will improve visibility and recognition. To be completed by June 2025. **2023/24** - The website had been designed with good practice in mind. The Shire is looking into a redesign of the website next year. This cost will be added into the 24/25 budget. **2022/23** - The website had been designed with good practice in mind.

DAIP OUTCOME 4: People with disabilities receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.

Strategy	Responsible	Update
4.1 Continue to improve staff awareness of disability and access issues and improve skills to provide a good service to people with disabilities	DCEO	**Current:** **2025/26** - Better staff training and inductions needed, will address in new DAIP. **Past:** **2024/25** **2023/24** - Managerial staff will continue to research appropriate training courses for the 24/25 budget for customer service officers. All new employees are provided information about disability and access strategies, via the staff induction process.
4.2 Source funding and partner with local organisations / service providers to deliver Disability Access and Inclusion training to Shire and other service providers' staff.	DCEO	**Current:** **2025/26** - Not completed, no direct training delivered. **Past:** **2024/25** **2023/24** - We will explore state government programs and add the expected fees in the 24/25 budget. A needs analysis across other local organisations and service providers, will be undertaken to ensure there is a training gap we can partner on.

DAIP OUTCOME 5: People with disabilities have the same opportunities as other people to make complaints to a public authority.

Strategy	Responsible	Update
5.1 Evaluate current grievance mechanisms to make sure they are accessible to people with disability.	DCEO	**Current:** **2025/26** – Completed **Past:** **2024/25** **2023/24** - We currently have a Customer Complaint form and associated strategy in place. This document has been designed with disability accessible formatting and is available on the 'easy access' toolbar of our website. We will always accept disability advocation, in the situation that self-advocacy is difficult. We have recently started using the 'Snap, Send, Solve" app. This allows those with a smartphone to easily alert staff to an issue they notice in our community, without the need to call, come to the office or complete paperwork. **2022/23** - In place.
5.2 Improve staff knowledge so they can facilitate the receipt of complaints from people with disability.	CEDM	**Current:** **2025/26** - Implementation of DAIP training as part of inductions and annual reviews. **Past:** **2024/25** - Investigation into training ongoing. **2023/24** - Managerial staff will continue to research appropriate training courses for the 24/25 budget for customer service officers. **2022/23** - In place.

DAIP OUTCOME 5: People with disabilities have the same opportunities as other people to make complaints to a public authority.

Strategy	Responsible	Update
5.3 Ensure that grievance mechanism processes and outcome satisfaction survey forms are available in formats to meet the needs of people with disability.	CEDM	**Current:** **2025/26** – **C**ompleted. **Past:** **2024/25** - In place. ICSP survey (online and physical copies) is DAIP compliant. The survey was also posted to all residents PO box, improving access to those who may find navigating an online survey difficult. **2023/24** - As per 5.1, we currently have a Customer Complaints form that is DAIP compliant. We will endeavour to distribute feedback satisfaction surveys in a format suitable to those with a disability.

DAIP OUTCOME 6: People with disability have the same opportunities as other people to participate in public consultation by a public authority.

Strategy	Responsible	Update
6.1 Improve community awareness about consultation processes in place.	CEDM	**Current:** **2025/26** - Completed and ongoing. **Past:** **2024/25** - Refresh to CEO's advertising for Community Engagement. **2023/24** - We advertise our CEO's monthly Community Consultation Meetings in several formats (digitally and in print) so that accessibility is inclusive. All buildings for community consultation meetings have disability access. **2022/23** - Working towards.
6.2 Commit to ongoing monitoring of the DAIP to ensure implementation and satisfactory outcomes.	CEDM	**Current:** **2025/26** – Completed. **Past:** **2024/25** - Discussed by management every 6 months. **2023/24** - Discussed by management every 6 months. **2022/23** - Discussed by management every quarter.
6.3 Improve access for people with disability to the established consultative processes of the Shire i.e. Strategic Community Plan, Infrastructure projects, etc.	CEDM	**Current:** **2025/26** - Completed. **Past:** **2024/25** - SCP in discussion for new updates. **2023/24** - The Shire ensures that all our community consultations and engagements are hosted in buildings where disability access is available.

DAIP OUTCOME 6: People with disability have the same opportunities as other people to participate in public consultation by a public authority.

Strategy	Responsible	Update
6.4 Ensure a broad range of views on disability and access issues are collected from the community.	CEDM	**Current:** **2025/26** - Consultation will be carried out for the new DAIP. **Past:** **2024/25** - the last survey was conducted in 2021 with only 8 responses. A new survey needs to be developed. Information may also be raised throughout the ISCP consultation process. **2022/23** - We will disperse a survey to the broader community to collect views of disabled, elderly and people with prams over the next 6 months.

DAIP OUTCOME 7: People with disabilities have the same opportunities as other people to obtain and maintain employment with a public authority.		
Strategy	**Responsible**	**Update**
7.1 Commit to using inclusive recruitment practices when advertising new positions.	DCEO	**Current:** **2025/26** - Completed. **Past:** **2024/25** **2023/24** - We are inclusive with our employment advertising and encourage everyone to apply. We advertise on multiple platforms to ensure ease of accessibility. Our employment adverts posted to our website, have features for vision and hearing impaired to enhance user access.
7.2 Ensure policies and procedures are regularly reviewed	DCEO	**Current:** **2025/26** - Completed. **Past:** **2024/25** **2023/24** - Our policies were reviewed in October 2023 and our procedures are regularly reviewed amongst managerial staff.

11.5	**COUNCIL PLAN 2025-2035 PROGRESS REPORT**
Location:	N/A
Proponent:	N/A
Date of Report:	30th June 2026
Business Unit:	Strategy and Governance
Responsible Officer:	David Nicholson – Chief Executive Officer
Author:	David Nicholson – Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Council Plan 2025-2035 Progress Report covering the period February 2026 to July 2026.

PURPOSE OF THE REPORT

For Council to note the progress of actioning the initiatives documented in the Council Plan 2025-2035.

BACKGROUND

Council adopted the Council Plan 2025-2035 as part of their meeting 23 July 2025. This was in accordance with section 5.56 of the local Government Act 1995. The Council Plan was developed following community consultation that occurred in the first half of 2025. The consultation process identified the community's priorities which form the basis to the Council Plan 2025-2035. These priorities were consolidated into four themes:

1. Our Community;
2. Our Environment;
3. Local Economy;
4. Leadership and Governance.

A traffic light-based progress report is produced to update Council and the Community on progress.

COMMENTS

The report confirms that the Shire is making satisfactory progress towards its commitments.

CONSULTATION

The attached progress report was discussed at Council Agenda Briefing 8 July 2026.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

5.56. Planning for the future

(1) A local government is to plan for the future of the district.

(2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

Local Government (Administration) Regulations 1996:
19C. Strategic community plans, requirements for (Act s. 5.56)

(4) A local government is to review the current strategic community plan for its district at least once every 4 years.

POLICY IMPLICATIONS
Nil

FINANCIAL IMPLICATIONS
Costs associated with delivering the initiatives documented in this plan have been included in the 2025/26 budget. The 2025/26 budget was adopted by Council 30 July 2025.

STRATEGIC IMPLICATIONS
As per the Council Plan 2025-2035.

Strategic Objective	Leadership and Governance
Strategy	An efficient and effective organisation, providing appropriate services to our community.
Activity	Provide services aligned with our community requirements.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS
This item has been evaluated against the current Council approved Risk Management Register.

Risk description	Not to note progress against executing the community's priorities.
Primary Strategic Risk Category	Leadership
Primary Strategic Risk Category Description	Risk of ineffective strategic leadership of Council. This includes the relationship between Council and the CEO. • Loss of strategic direction
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY
Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS
Council can choose not to endorse this report and request the CEO to provide more detail and explanation. This will require report redrafting and consumption of executive and ultimately Council time.

In accordance with Regulation 19C of the Local Government (Administration) Regulations, Council could also ask the CEO to undertake further community consultation and represent the findings for Councils consideration. This would take considerable time and result in the Shire incurring significant unbudgeted costs.

CONCLUSION
The attached update is a simple way to report to Council on the progress against community commitments. Adoption of this progress report reinforces Council's commitment to meaningful strategic planning and provides a sound basis for continual improvement within the Shire.

VOTING REQUIREMENTS
Simple Majority

OFFICER RECOMMENDATION

0726. That Council:

1. **Notes the achievements against the actions in the attached Council Plan 2025-2035 progress report February 2026 – July 2026;**
2. **Directs the CEO to publish the attached report on the Shire's web page.**

COUNCIL PLAN – PROGRESS REPORT February 2026 – July 2026

STATUS TRAFFIC LIGHT:

Not Commenced	In Progress	Completed

1. Our Community

Vibrant, connected community, promoting well-being and inclusion

Strategy	Activities	Term	Status
1.1 Support an active, healthy and inclusive community culture.	1.1.1 Deliver and support community events and activities.	2025-2029	• Grant application to the Department of Creative Industries, Tourism and Sport to deliver a weekly youth programmes / activities designed to increase school attendance and decrease youth crime approved. Activities will include basketball, water, pickleball, yoga, Pilates, gymnastics, golf, martial-arts, dancing, rollerblading, skating and BMX-riding. • Proposed Gnowangerup community recreation precinct approved by Council December 2025. Funding now being sourced. • Community consultation to upgrade Weir Park in Ongerup commenced December 2025. • Bloom 2025 opening event held in Ongerup Saturday, 27 September. • Wild Gravel 2025 held over the weekend 10-11 October. Over 560 participants and a further 400 volunteers and spectators. • Numerous CITS-funded activities have taken place including basketball, soccer, martial arts, dance, pickleball, water activities, all attracting good numbers of participants. • Comedy workshop took place during youth week. • Supported Fly-in Fair, attended with Wild Gravel tent. • Attended Gnowangerup sports with Wild Gravel tent.
	1.1.2 Engage with community, seek opportunities to celebrate our diverse culture, aboriginal heritage and promote inclusion and connection across the district.	2025-2029	• A grant to document the Shire's heritage has been applied for. In part this will also be used to start the process of updating the Shire's history book. • Shire CEO is a member of the Rec-WA working group to promote indigenous recognition. • A project team created to support indigenous employment. • Part of first regional Reconciliation Action Plan. • Promoted shire-wide activities for NAIDOC week.
	1.1.3 Advocate for and support appropriate health and medical services, community support services, facilities and programmes locally.	2025-2029	• Meeting held with NDIS provider (Hireup) December 2025 to understand their services and opportunities. • The Shire's Public Health Plan 2022-2027 forms the basis for delivering, promoting and supporting community health and medical services. The Shire's CEO attends the quarterly Central Great Southern WACHS Advisory Committee meetings to advocate for improved community health and welfare.

1. Our Community

Vibrant, connected community, promoting well-being and inclusion

Strategy	Activities	Term	Status
	1.1.4 Seek appropriate compensation for health and medical services locally.	2025-2029	• Meeting held with WACH CEO, 17 November 2025 and a meeting with the Minister for Health (Hon Meredith Hammat) 15 January 2026. • The Shire is a member of the Local Government Rural Health Funding Alliance. This Alliance has made a submission to the Federal Government as part of the 2026/27 Budget preparation. • National Rural Health Alliance is advocating on our behalf. They have sent the WA Alliance report to the Australian Department of Health, Disability and Ageing and CEO WACHS. • In recent month's the Shire CEO and President have had meetings with multiple State and Federal politicians to raise the profile of this issue including meetings in Canberra. This is an important strategic issue that is likely to take several years to resolve.
	1.1.5 Work collaboratively to ensure our emergency services and disaster recovery arrangements are appropriate, support and encourage volunteering across the district.	2025-2029	• Local Emergency Management Committee, and Bushfire Advisory Committee meetings are held every six months. • Bushfire volunteer training is proactively managed and volunteer bushfire training is compulsory. • Mitigation Activity Funding (MAF) proactively managed by the Bushfire Risk Mitigation Coordinator (BRMC). • New position (Safety and Emergency Coordinator) created to support the Community Emergency Support Manager (CESM) and Local Recovery Coordinator. • Volunteering encouraged as part of Wild Gravel. • The staffing model of CESM program has been revised to a two (2) local government to one (1) CESM model; previous program was a three (3) local government to one (1) CESM model. The new model will be: → Increase availability of the CESM within each participating Shire. → Improve support for volunteer bushfire brigades and emergency service volunteers. → Enhance capacity to deliver emergency management planning, compliance and mitigation activities. → Greater responsiveness during emergency incidents. → Improve resilience through a more sustainable staffing model.

1. Our Community

Vibrant, connected community, promoting well-being and inclusion

Strategy	Activities	Term	Status
1.2 Accessibility to all community spaces and facilities.	1.2.1 Plan for access and inclusive services and facilities across the district.	2025-2027	• All projects and initiatives are developed with access and inclusion in mind. For example, the Shire's annual report is now produced to allow ease of reading. • Disability access footpath ramps upgraded at selected intersections in Yougenup Road. • Current DAIP completed and reviewed; new DAIP being developed.
	1.2.2 Undertake appropriate planning to support the health and well-being of our community.	2026-2028	• An addendum to the Shire's Public Health Plan is being developed for Council endorsement Q1 2026. This addendum is designed to reset the current initiatives to ensure these are relevant and achievable. • The Shire's Public Health Plan 2022-2027 forms the basis for planning and supporting community health initiatives and services. Priorities include providing opportunities for youth, strengthening the sense of place, supporting local volunteers, and supporting emergency services and planning.

2. Our Environment

Healthy natural environment and well-maintained infrastructure for current and future generations' enjoyment

Strategy	Activities	Term	Status
2.1 Valuing our natural environment and working collaboratively to protect and enhance our natural assets.	2.1.1 Collaborate for the conservation, management and maintenance of our natural environment.	**2025-2029**	• The Shire CEO is working with the Gnowangerup Aboriginal Corporation (GAC) to develop an access agreement to Cowalellup Reserve. This will help facilitate the teaching of traditional ways and preservation of the land. • GAC Rangers assist the Bushfire Risk Management Coordinator (BRMC) in fire mitigation work helping share traditional methods of fire control. • Providing funding to North Stirlings Pallinup Natural Resources.
	2.1.2 Maintain our public streetscapes, showcasing our beautiful towns.	2025-2029	• Ongerup community do-over supported in August / September as part of hosting the Bloom festival. This included assisting revamp the Eldridge Street pocket park and gardens at the Town Hall. • Supported Ongerup Town Team to apply for Streets Alive funding for traffic calming measures next to Weir Park. • Prepare Weir Park (Ongerup) Development Plan and construct stage 1 including turfing and reticulation system in 2026/27.
	2.1.3 Provide waste management services and facilities, meeting the needs of our community and promoting waste reduction and recycling.	2025-2029	• The 2025/26 budget includes updating the Shire's strategic waste plan. The current plan was produced in 2012. • Community awareness on the use of the rubbish tips promoted following the tip fire in Ongerup, October 2025. • Successful in obtaining $190,700 grant to establish hard stand purpose built recycling collection areas at each Waste Facility and large bins. This will encourage and increase recycling of plastics and cardboard and divert more waste from the landfill sites. To be delivered by Q2 2027.
	2.1.4 Plan for water security, drought resilience and climate change risks.	2026-2029	• The Shire is participating in a Great Southern Development initiative of developing non-potable water strategies for each Great Southern local government. This will result in the identification of current and future water needs and will include identifying shortfalls and opportunities to address gaps including alternate water supply options, infrastructure requirements, and available technology and funding opportunities. • Water for Future Strategy for the Shire of Gnowangerup has been commissioned. A draft has been received and is being considered. The plan is focused on non-potable water needs and supplies and includes a list of recommendations.

2. Our Environment

Healthy natural environment and well-maintained infrastructure for current and future generations' enjoyment

Strategy	Activities	Term	Status
2.2 Infrastructure is well planned and maintained to support our community.	2.2.1 Plan, maintain and manage assets through effective asset management.	2025-2029	• Audit of the condition of playground equipment undertaken February 2025. This is now being actioned. • The part time position of Asset Officer has been created in the Shire's organisational structure. This role will be considered as part of preparing the 2026/27 budget and to be advertised in Q3 2026. • Updated Asset Management Plans for Roads, Drainage and Pathways to be developed and delivered in Q3 2026. • New and updated Asset Management Plans for other infrastructure and Assets (Buildings, Parks Reserves, Airports and Waste etc) to be developed and delivered in Q2 2027.
	2.2.2 Provide appropriate road and transport network and associated infrastructure.	2025-2029	• The 2025/26 budget includes development of a Strategic Gravel Resource Plan and undertake a Road Network Audit 10-year renewal plan. • To improve the timeliness of road maintenance programmes the Shire's budget is now presented to Council for earlier approval. This allows road work to occur in a more timely basis. • Existing Road Hierarchy and Road Strategy documents to be reviewed and updated with completion scheduled for Q4 2026.
	2.2.3 Maintain Local Planning Scheme to ensure growth is appropriately managed.	2026-2027	• The Shire's Local Planning Strategy is being redrafted to replace the existing strategy developed in 2014 and the Amelup strategy developed in 2009. Once this is adopted by Council the Scheme will be updated. • A new draft Local Planning Strategy has been developed, initiated by Council and sent to the Department of Planning, Lands and Heritage with a request for approval to advertise.
	2.2.4 Protect and preserve our heritage assets.	2025-2029	• A grant to document the Shire's heritage has been submitted. In part this will also be used to start the process of updating the Shire's history book. • A strategic approach to history and heritage-related matters has been devised. • Funding sought for an oral histories project. • Working with GAC regarding opening their museum.

3. Local Economy

An innovative and diverse local economy with a strong agricultural industry

Strategy	Activities	Term	Status
3.1 Attract diverse investment in the district, strengthening local businesses to build a resilient economy.	3.1.1 Promote our region, attracting new business, industry and residents.	2025-2029	• Joyce-air are relocating their crop spraying business to Gnowangerup. Construction of their hangar at Gnowangerup airport commenced January 2026. • Fields & Fortunes business leaders forum held 19 February 2026. This is the third year this event has been delivered by the Shire. Theme for 2026 was Smart Business, Strong Communities. • Fields & Fortunes included in WALGA case studies document. • New Economic Development strategy in draft.
	3.1.2 Promote tourism with a particular focus on Koi Kyeunu-Ruff (Stirling Range) and the towns of Borden, Gnowangerup and Ongerup and the locality of Amelup.	2026-2029	• New economic Development strategy recognises importance of tourism. • Wild Gravel 2026 promotes tourism to the area.
3.2 Develop and advocate for essential infrastructure and services to enable and promote growth.	3.2.1 Advocate for residential and industrial land release, supporting development opportunities.	2025-2027	• Work with Development WA (DevWA) has resulted in six residential blocks and six light industrial blocks being released to the market in Gnowangerup, November 2025. • Work continues with the Department of Planning, Lands and Heritage (DPLH) to release Lot 183 Buncle Street, Ongerup. DPLH have confirmed DevWA are supportive, but a flora and fauna survey is required before approval can be granted. DPLH also advised they would like the Shire to consider relinquishing the Management Order over Reserve 49134 which is in close proximity to Lot 183. • Discussions continue with DevWA about the release of residential land adjacent to Cuneo Close in Gnowangerup. Work towards releasing land in Buncle Street Ongerup is progressing. This will commence by identifying cultural heritage sites and subject to the outcome of this work, a flora and fauna study will be undertaken.

3. Local Economy

An innovative and diverse local economy with a strong agricultural industry

Strategy	**Activities**	**Term**	**Status**
	3.2.2 Advocate for the provision of appropriate essential services and infrastructure.	2025-2027	• In 2024/25 the Shire was allocated $1.45m as part of the Great Southern Secondary Freight Network funding to undertake work on the Borden-Bremer Bay Road. • Work with Regional Road Group (RRG) has resulted in three road projects being listed for 2026/27, with Main Roads contributing $530k towards the work. This compares to $114k in 2025/26. In addition, Walsh Street in Gnowangerup has been listed in the Main Roads Western Australia Roads 2040 Strategy document as a local road of significance. Walsh Street is also a road supported by RRG for sealing with this being listed as a reserve project in 2026/27 should funding become available. • Main Roads are supportive of the initiative to reduce the speed limit on Yougenup Road, Gnowangerup. Community consultation will take place before seeking final approval. • NBN are installing a telecommunications tower in Gnowangerup to improve broadband services and mobile phone coverage. • The Shire is participating in an infrastructure audit facilitated by the Great Southern Development Commission to identify constraints associated with existing service infrastructure, land use, zoning and service coverage. This will include infrastructure requirements to support economic growth.
	3.2.3 Establish a tourism and heritage precinct in Gnowangerup.	2025-2027	• Application for a grant with Regional Precincts Partnerships Programme (rPPP) lodged September 2025. This application covers work associated with the Recreation Precinct in Yougenup Road, upgrades to the Gnowangerup Town Hall, repairs to footpaths leading to the mineral springs and signage, and improved signage at the Gnowangerup tourist bay. • The Shire won a Local Government award for place-based innovation, relating to the tourism and heritage precinct strategy, developed in partnership with GNP360.

4. Leadership and Governance

Providing strategic leadership and effective advocacy for the advancement of our district

Strategy	Activities	Term	Status
4.1 Effectively represent, promote and advocate for the advancement of our district.	4.1.1. Provide strategic leadership and advocate on behalf of the community.	Ongoing	• The Shire is strongly advocating for recognition of the additional burden it bears in relation to the cost of GP services. This is being undertaken via an alliance of six local governments and has included submissions and meetings with senior bureaucrats in Perth and Canberra, and government ministers. The issue was also presented to the WALGA and ALGA AGMs with it being supported in both instances. • The Shire President and CEO are vocal advocates for the district and ensure issues are raised at appropriate forums such as WALGA Zone meetings, and ALGA Conventions.
	4.1.2 Foster strong community connections through inclusive engagement and meaningful communication.	Ongoing	• Council endorsed the Shire's new Purpose (Mission) in 2025. The Purpose is now *Connecting Community*; this being achieved by fostering community engagement and a sense of belonging. This purpose drives and supports Council's actions. • The Shire hosts Dandjoo Day, an event where volunteers are recognised and their achievements celebrated. This event was first held in 2025 and is planned again for March 2026. • The Shire produces a monthly newsletter which includes updates from the Shire President and CEO. This initiative commenced in 2023. • Regular community consultation is undertaken when initiatives that may impact the community are being considered. For example, closure of a portion of Alymore Street, creation of a Recreation Precinct in Gnowangerup, upgrade of Weir Park in Ongerup, change of speed limits in Yougenup Road, and development of the Shire's Council Plan 2025-2035. • Six consultation workshops held during the development of economic development strategy. • Community development team member works for half day per week from Gnowangerup Aboriginal Corporation Office.
4.2 An efficient and effective organisation, providing appropriate services to our community.	4.2.1 Provide services aligned with our community requirements.	Ongoing	• The strong message that came from the community when developing the Council Plan 2025-2035 was to continue to support the community, have events, and maintain medical services. Areas requiring improvement included gravel road maintenance, releasing more land and better streetscapes. Fulfilling these needs can be seen in the CEOs KPIs. • There is a concerted focus on rebuilding the depot team. Given the shortage of housing this has required a more creative approach which should see improved change in 2026. • Several uplift projects have been initiated to ensure community expectations are met. This includes Depot Staff rebuild, Roads and Waste, and Assets Management. In addition, resources have been employed to ensure ongoing improvement in governance.

4. Leadership and Governance

Providing strategic leadership and effective advocacy for the advancement of our district

Strategy	Activities	Term	Status
	4.2.2 Ensure strong financial management through effective planning.	Ongoing	• The Shire has appointed two independent members to its Audit, Risk and Improvement Committee. • There is focus on producing the annual budget and statutory accounts sooner. Earlier completion of these documents provides more time to execute initiatives. • Concerted effort resulted in the Shire's 2026/27 budget being adopted by Council 17 June 2026. Early budget adoption allows early engagement of contractors to undertake essential work relating to the Shire's roads and waste management.
	4.2.3 Provide a safe and positive workplace, supporting development and growth.	Ongoing	• Focus is on culture which is underpinned by the Shire's values. These were refreshed in 2025 and now comprise Safety, Tenacity, Integrity and Collaboration. • The position of HR and Contracts Manager was created in 2025. This has improved organisational bench strength. • The position of Safety and Emergency Coordinator was created in 2025. This role is focused on staff safety, as well as community safety in times of emergency. • The Annual Staff Performance Review has been retitled to Annual Staff Development Review. This supports a culture of continuous improvement and opportunity. • A staff training matrix has been prepared, identifying ongoing training completion and opportunities for staff, and consistency in skills across teams. • Continued rollout of new staff policies, to promote consistent approaches to staff management.

11.6	**LIST OF PAYMENTS MADE FROM THE MUNICIPAL FUND AND TRANSACTION CARD ACCOUNTS FOR THE PERIOD 1 TO 30 JUNE 2026**
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	8th July 2026
Business Unit:	Corporate and Community Services
Responsible Officer:	Thomas Gorman – Deputy CEO
Author:	Venice Ampon – Finance Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- List of Payments for June 2026

PURPOSE OF THE REPORT

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

BACKGROUND

Nil

COMMENTS

The List of Payments for June 2026 covering the period 01/06/2026 to 30/06/2026 is as follows:

FUND	Amount
Municipal Fund - EFT 23934 - EFT 24076	1,118,501.68
Municipal Fund - Cheque 132	1,600.00
Municipal Fund - Direct Debits	$202,581.92
Credit Card	$5,266.62
TOTAL	$1,327,950.22

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

Theme	4.	Leadership and Governance
Strategy	4.2	An efficient and effective organisation, providing appropriate services to our community
Activity	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.

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

IMPACT ON CAPACITY
Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS
Nil

CONCLUSION
That Council notes the June 2026 of Payments as per the Officer's Recommendation.

VOTING REQUIREMENTS
Simple Majority

OFFICER RECOMMENDATION

0726. That Council:

Notes the payment of accounts for June 2026 totalling $1,327,950.22 consisting of:
EFT 23934 - 24076… totalling $1,118,501.68;
Cheque 132… totalling $1,600.00;
Superannuation and Direct Deposits totalling $202,581.92; and
Corporate Credit Card totalling $5,266.62

SHIRE OF GNOWANGERUP			
LIST OF PAYMENTS - JUNE 2026			
Chq/EFT	**Name**	**Amount**	**Date**
DD8155.1	BENDIGO COMMUNITY BANK	$ 36.30	01/06/2026
DD8155.12	DEPARTMENT OF TRANSPORT	$ 1,834.30	02/06/2026
DD8155.7	BENDIGO COMMUNITY BANK	$ 741.91	02/06/2026
DD8115.1	SYNERGY	$ 651.50	03/06/2026
DD8115.2	TELSTRA	$ 1,254.00	03/06/2026
DD8120.1	AWARE SUPER	$ 12,787.57	03/06/2026
DD8120.10	ANZ SMART CHOICE SUPER	$ 751.98	03/06/2026
DD8120.11	THE TRUSTEE FOR MLC SUPER FUND	$ 120.96	03/06/2026
DD8120.12	REST SUPERANNUATION	$ 90.84	03/06/2026
DD8120.13	AUSTRALIAN RETIREMENT TRUST	$ 298.64	03/06/2026
DD8120.14	ACCLAIM WEALTH	$ 131.26	03/06/2026
DD8120.2	FORMULAE 1 PTY LTD ATF THE ISAIAH4110 SUPERANNUATION FUND	$ 423.15	03/06/2026
DD8120.3	PANORAMA SUPERANNUATION FUND	$ 216.45	03/06/2026
DD8120.4	CBUS	$ 2,158.92	03/06/2026
DD8120.5	MERCER SUPER FUND	$ 464.42	03/06/2026
DD8120.6	WALGS PLAN	$ 47.88	03/06/2026
DD8120.7	CARE SUPER	$ 1,583.04	03/06/2026
DD8120.8	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	$ 2,145.04	03/06/2026
DD8120.9	AUSTRALIAN SUPER	$ 3,127.28	03/06/2026
DD8155.19	DEPARTMENT OF TRANSPORT	$ 566.60	03/06/2026
DD8123.1	WA TREASURY CORPORATION	$ 12,104.70	04/06/2026
DD8155.28	BENDIGO COMMUNITY BANK	$ 7.65	04/06/2026
DD8155.34	WATER CORPORATION	$ 1,305.09	04/06/2026
EFT23934	KELLY PEAKALL	$ 51,818.18	04/06/2026
DD8155.2	WATER CORPORATION	$ 1,732.24	05/06/2026
DD8155.3	BENDIGO COMMUNITY BANK	$ 4.15	05/06/2026
DD8155.4	HOUSING AUTHORITY	$ 210.00	05/06/2026
DD8155.5	DEPARTMENT OF TRANSPORT	$ 4,920.60	05/06/2026
DD8155.6	DEPARTMENT OF TRANSPORT	$ 310.90	08/06/2026
DD8162.3	HOUSING AUTHORITY	$ 480.00	08/06/2026
DD8155.10	DEPARTMENT OF TRANSPORT	$ 671.50	09/06/2026
DD8155.8	WATER CORPORATION	$ 4,207.37	09/06/2026
DD8155.11	SYNERGY	$ 144.62	10/06/2026

Chq/EFT	Name	Amount	Date
DD8155.13	DEPARTMENT OF TRANSPORT	$ 851.40	10/06/2026
DD8155.9	WATER CORPORATION	$ 2,861.68	10/06/2026
DD8162.2	SYNERGY	$ 361.66	10/06/2026
DD8149.1	TELSTRA	$ 50.00	11/06/2026
DD8155.14	SYNERGY	$ 946.51	11/06/2026
DD8155.16	FINRENT PTY LTD	$ 320.99	11/06/2026
DD8155.17	DEPARTMENT OF TRANSPORT	$ 3,290.45	11/06/2026
DD8155.18	BENDIGO COMMUNITY BANK	$ 6.60	11/06/2026
EFT23935	ADMIN SOCIAL CLUB	$ 140.00	11/06/2026
EFT23936	AFGRI EQUIPMENT AUSTRALIA PTY LTD	$ 734.89	11/06/2026
EFT23937	AMPAC DEBT RECOVERY (WA) PTY LTD	$ 4,471.90	11/06/2026
EFT23938	ANNA MARIA VAN ZYL	$ 616.00	11/06/2026
EFT23939	ARMADILLO GROUP	$ 205.77	11/06/2026
EFT23940	AUSTRALIA POST	$ 184.80	11/06/2026
EFT23941	BAREFOOT CLOTHING MANUFACTURERS	$ 4,053.00	11/06/2026
EFT23942	BECKS TRANSPORT	$ 780.00	11/06/2026
EFT23943	BEST OFFICE SYSTEMS	$ 49.50	11/06/2026
EFT23944	BGL SOLUTIONS	$ 13,579.18	11/06/2026
EFT23945	BLACK AND GOLD SOCIAL CLUB	$ 100.00	11/06/2026
EFT23946	BOOKEASY AUSTRALIA PTY LTD	$ 554.30	11/06/2026
EFT23947	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	$ 9,730.80	11/06/2026
EFT23948	DIRT 2 DUST MECHANICAL	$ 1,529.00	11/06/2026
EFT23949	EYERITE SIGNS	$ 3,121.80	11/06/2026
EFT23950	GEORGINA WEBB	$ 731.25	11/06/2026
EFT23951	GLENISE BAILEY	$ 400.00	11/06/2026
EFT23952	GNOWANGERUP COMMUNITY RESOURCE CENTRE	$ 2,302.10	11/06/2026
EFT23953	GNOWANGERUP IGA	$ 32.69	11/06/2026
EFT23954	GNP HARDWARE	$ 2,098.50	11/06/2026
EFT23955	GREAT SOUTHERN FUEL SUPPLIES	$ 2.75	11/06/2026
EFT23956	GREAT SOUTHERN TOYOTA	$ 305.00	11/06/2026
EFT23957	HAYNES ROBINSON LAWYERS	$ 2,524.50	11/06/2026
EFT23958	IPWEA NATIONAL OFFICE	$ 2,090.00	11/06/2026
EFT23959	JANINE MAREE THORNTON - THE SOUL VAN	$ 550.00	11/06/2026
EFT23960	LARRIKIN HOUSE PTY LTD	$ 101.19	11/06/2026
EFT23961	LGRCEU	$ 168.00	11/06/2026

Chq/EFT	Name	Amount		Date
EFT23962	LINKUP PTY LTD	$	15,972.00	11/06/2026
EFT23963	LIVINGSTON MEDICAL	$	23,796.67	11/06/2026
EFT23964	LO-GO APPOINTMENTS	$	61.42	11/06/2026
EFT23965	MCLEODS LAWYERS PTY LTD	$	26.40	11/06/2026
EFT23966	MESSAGEMEDIA	$	479.48	11/06/2026
EFT23967	NUTRIEN AG SOLUTIONS	$	4,499.00	11/06/2026
EFT23968	OFFICEWORKS	$	705.87	11/06/2026
EFT23969	SHIRE OF JERRAMUNGUP	$	250.00	11/06/2026
EFT23970	SOLUTIONS IT	$	10,427.65	11/06/2026
EFT23971	STEWART AND HEATON CLOTHING PTY LTD	$	3,845.47	11/06/2026
EFT23972	STUART FRASER DRUMMOND	$	130.67	11/06/2026
EFT23973	TEAM GLOBAL EXPRESS PTY LTD	$	146.10	11/06/2026
EFT23974	THINK WATER GREAT SOUTHERN	$	260.00	11/06/2026
EFT23975	VISIMAX SAFETY PRODUCTS	$	1,381.74	11/06/2026
EFT23976	WA CONTRACT RANGER SERVICES	$	2,252.25	11/06/2026
EFT23977	WARREN BLACKWOOD WASTE	$	10,421.10	11/06/2026
EFT23978	WESTRAC EQUIPMENT PTY LTD	$	1,865.64	11/06/2026
DD8155.15	SYNERGY	$	1,189.36	12/06/2026
DD8155.20	BENDIGO COMMUNITY BANK	$	4.00	12/06/2026
DD8155.21	HOUSING AUTHORITY	$	610.00	12/06/2026
DD8155.22	DEPARTMENT OF TRANSPORT	$	245.30	12/06/2026
DD8130.1	BENDIGO COMMUNITY BANK	**$**	**5,266.62**	14/06/2026
DD8155.23	DEPARTMENT OF TRANSPORT	$	587.90	15/06/2026
DD8155.24	DEPARTMENT OF TRANSPORT	$	506.35	16/06/2026
DD8162.7	SYNERGY	$	328.75	16/06/2026
DD8100.1	WA TREASURY CORPORATION	$	12,903.45	17/06/2026
DD8132.1	AWARE SUPER	$	12,003.77	17/06/2026
DD8132.10	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	$	2,164.79	17/06/2026
DD8132.11	AUSTRALIAN SUPER	$	3,162.92	17/06/2026
DD8132.12	ANZ SMART CHOICE SUPER	$	658.64	17/06/2026
DD8132.13	THE TRUSTEE FOR MLC SUPER FUND	$	125.28	17/06/2026
DD8132.14	REST SUPERANNUATION	$	99.92	17/06/2026
DD8132.15	AUSTRALIAN RETIREMENT TRUST	$	388.59	17/06/2026
DD8132.16	ACCLAIM WEALTH	$	134.21	17/06/2026
DD8132.2	FORMULAE 1 PTY LTD ATF THE ISAIAH4110 SUPERANNUATION FUND	$	425.70	17/06/2026

Chq/EFT	Name	Amount	Date
DD8132.3	PANORAMA SUPERANNUATION FUND	$ 299.70	17/06/2026
DD8132.4	CBUS	$ 2,178.36	17/06/2026
DD8132.5	MERCER SUPER FUND	$ 462.98	17/06/2026
DD8132.6	PRIME SUPER	$ 166.23	17/06/2026
DD8132.7	UNISUPER	$ 6.52	17/06/2026
DD8132.8	WALGS PLAN	$ 31.92	17/06/2026
DD8132.9	CARE SUPER	$ 1,468.08	17/06/2026
DD8155.25	DEPARTMENT OF TRANSPORT	$ 7,017.85	17/06/2026
DD8162.6	SYNERGY	$ 460.94	17/06/2026
DD8155.26	BENDIGO COMMUNITY BANK	$ 8.40	18/06/2026
DD8155.27	DEPARTMENT OF TRANSPORT	$ 478.75	18/06/2026
DD8162.8	SYNERGY	$ 98.54	18/06/2026
DD8155.29	HOUSING AUTHORITY	$ 210.00	19/06/2026
DD8155.30	BENDIGO COMMUNITY BANK	$ 4.00	19/06/2026
DD8155.31	DEPARTMENT OF TRANSPORT	$ 8,335.30	19/06/2026
DD8162.4	SYNERGY	$ 130.85	19/06/2026
DD8155.32	BENDIGO COMMUNITY BANK	$ 0.15	22/06/2026
DD8155.33	DEPARTMENT OF TRANSPORT	$ 802.35	22/06/2026
DD8162.1	HOUSING AUTHORITY	$ 480.00	22/06/2026
EFT23980	AUSTRALIAN TAXATION OFFICE	$ 23,272.00	22/06/2026
DD8154.1	BENDIGO COMMUNITY BANK	$ 0.15	23/06/2026
DD8154.2	DEPARTMENT OF TRANSPORT	$ 1,173.90	23/06/2026
EFT23981	WELLINGTON & REEVES	$ 1,000.00	23/06/2026
DD8149.2	TELSTRA	$ 348.23	24/06/2026
DD8154.3	SYNERGY	$ 364.17	24/06/2026
DD8154.4	BENDIGO COMMUNITY BANK	$ 4.00	24/06/2026
DD8154.5	DEPARTMENT OF TRANSPORT	$ 1,199.45	24/06/2026
132	KNUD NYMANN T/A Nymann Strathaven	$ 1,600.00	25/06/2026
DD8154.6	SYNERGY	$ 3,922.95	25/06/2026
DD8154.7	DEPARTMENT OF TRANSPORT	$ 1,418.80	25/06/2026
DD8154.8	BENDIGO COMMUNITY BANK	$ 8.55	25/06/2026
DD8163.1	AUSTRALIAN TAXATION OFFICE	$ 33,706.00	25/06/2026
EFT23982	ABA SECURITY	$ 1,978.90	25/06/2026
EFT23983	AFGRI EQUIPMENT AUSTRALIA PTY LTD	$ 3,905.74	25/06/2026
EFT23984	AIR LIQUIDE	$ 131.76	25/06/2026

Chq/EFT	Name	Amount		Date
EFT23985	ALBANY ENGINEERING	$	560.81	25/06/2026
EFT23986	ARMADILLO GROUP	$	1,950.47	25/06/2026
EFT23987	ASHLEY MARK EADES	$	115.00	25/06/2026
EFT23988	AUSSIE OUTBACK SUPPLIES	$	429.46	25/06/2026
EFT23989	BCITF	$	6,183.91	25/06/2026
EFT23990	BUNNINGS ALBANY	$	126.35	25/06/2026
EFT23991	BUNNINGS GROUP LTD T/AS TOOL KIT DEPOT	$	150.00	25/06/2026
EFT23992	CORSIGN WA	$	7,737.18	25/06/2026
EFT23993	DEPARTMENT OF LOCAL GOVERNMENT INDUSTRY REGULATION AND SAFETY	$	171.25	25/06/2026
EFT23994	DIANA ROSE OJASTRO DAMPIL	$	89.50	25/06/2026
EFT23995	DIRT 2 DUST MECHANICAL	$	90,064.44	25/06/2026
EFT23996	FULTON HOGAN INDUSTRIES WA	$	471,752.23	25/06/2026
EFT23997	FVS FIRE PTY LTD T/A PROTECTOR FIRE SERVICES PTY LTD	$	732.82	25/06/2026
EFT23998	G&K TRUCK & 4X 4 PTY LTD	$	8,561.93	25/06/2026
EFT23999	**GNOWANGERUP FUEL SUPPLIES**	**$**	**298.74**	25/06/2026
EFT24000	GNOWANGERUP IGA	$	313.79	25/06/2026
EFT24001	GNOWANGERUP SPORTING COMPLEX	$	22,082.45	25/06/2026
EFT24002	GNP HARDWARE	$	4,715.45	25/06/2026
EFT24003	GREAT SOUTHERN TOYOTA	$	390.00	25/06/2026
EFT24004	HOWSON TECHNICAL	$	2,986.50	25/06/2026
EFT24005	JANINE MAREE THORNTON - THE SOUL VAN	$	550.00	25/06/2026
EFT24006	JERRAMUNGUP ELECTRICAL SERVICE	$	811.52	25/06/2026
EFT24007	KELLY PEAKALL	$	1,022.56	25/06/2026
EFT24008	LG CONSULTING SOLUTIONS	$	5,225.39	25/06/2026
EFT24009	LIVINGSTON MEDICAL	$	368.50	25/06/2026
EFT24010	MAJOR MOTORS PTY LTD	$	1,045.20	25/06/2026
EFT24011	MOORE AUSTRLIA (WA) PTY LTD	$	3,025.00	25/06/2026
EFT24012	OFFICEWORKS	$	490.61	25/06/2026
EFT24013	ONE SCHOOL GLOBAL WA LTD	$	1,423.24	25/06/2026
EFT24014	ONGERUP FARM SUPPLIES	$	68.55	25/06/2026
EFT24015	ONGERUP SPORTING COMPLEX	$	3,731.55	25/06/2026
EFT24016	ONGERUP TYRES & AUTOMOTIVE	$	1,650.25	25/06/2026
EFT24017	PETER GERARD CALLAGHAN	$	877.24	25/06/2026
EFT24018	POWER HOUSE SIGNS PTY LTD FOR THE QUARTERMAINE FAMILY TRUST T/A RAY FORD SIGNS	$	6,872.80	25/06/2026
EFT24019	PREMIER SMASH REPAIRS	$	1,650.00	25/06/2026

Chq/EFT	Name	Amount	Date
EFT24020	QHSE INTEGREATED SOLUTIONS PTY LTD	$ 603.90	25/06/2026
EFT24021	ROBERT CHARLES MINITER	$ 780.03	25/06/2026
EFT24022	ROCKETT PTY LTD as trustee for The Leter Trust trading as JJ & AE Letter	$ 26,400.00	25/06/2026
EFT24023	SHIRE OF JERRAMUNGUP	$ 500.00	25/06/2026
EFT24024	SKN CONTRACTING	$ 5,126.00	25/06/2026
EFT24025	SOCIETYCYCLING PTY LTD T/A SOCIETY	$ 1,100.00	25/06/2026
EFT24026	SOLUTIONS IT	$ 830.50	25/06/2026
EFT24027	SOUTH REGIONAL TAFE	$ 53.60	25/06/2026
EFT24028	SOUTHERN TOOL AND FASTENER CO	$ 13.60	25/06/2026
EFT24029	STAR SALES & SERVICE	$ 3,035.70	25/06/2026
EFT24030	STUART FRASER DRUMMOND	$ 320.18	25/06/2026
EFT24031	TEAM GLOBAL EXPRESS PTY LTD	$ 337.85	25/06/2026
EFT24032	THE WEST AUSTRALIAN	$ 440.00	25/06/2026
EFT24033	THE WOOLY SHEEP CAFE & GIFT SHOP	$ 100.00	25/06/2026
EFT24034	TIRITIRI MATANGI ATF THE J G HOLLAD TRUST, T/AS BRIGHTHOUSE	$ 9,141.80	25/06/2026
EFT24035	TRAFFIC FORCE	$ 1,658.00	25/06/2026
EFT24036	VENICE ALTHEA AMPON	$ 268.86	25/06/2026
EFT24037	WARREN BLACKWOOD WASTE	$ 9,251.10	25/06/2026
EFT24038	WILSON MACHINERY PTY LTD	$ 13,200.00	25/06/2026
DD8164.1	HOUSING AUTHORITY	$ 610.00	26/06/2026
DD8164.2	DEPARTMENT OF TRANSPORT	$ 30,336.70	26/06/2026
DD8164.3	DEPARTMENT OF TRANSPORT	$ 230.40	29/06/2026
DD8161.1	TELSTRA	$ 1,254.00	30/06/2026
DD8164.4	BENDIGO COMMUNITY BANK	$ 5.70	30/06/2026
DD8164.5	DEPARTMENT OF TRANSPORT	$ 332.30	30/06/2026
EFT24039	ABA SECURITY	$ 634.33	30/06/2026
EFT24040	ADMIN SOCIAL CLUB	$ 130.00	30/06/2026
EFT24041	ADRIAN NICOLL	$ 242.88	30/06/2026
EFT24042	ADVANCE PRESS PTY LTD	$ 1,925.00	30/06/2026
EFT24043	ALBANY AUTOS	$ 478.76	30/06/2026
EFT24044	AMPAC DEBT RECOVERY (WA) PTY LTD	$ 2,394.40	30/06/2026
EFT24045	AUTOSMART (WA) SOUTH WEST & GREAT SOUTHERN	$ 288.55	30/06/2026
EFT24046	BCITF	$ 6,456.11	30/06/2026
EFT24047	BEST OFFICE SYSTEMS	$ 49.50	30/06/2026
EFT24048	BGL SOLUTIONS	$ 13,579.18	30/06/2026

Chq/EFT	Name	Amount		Date
EFT24049	BLACK AND GOLD SOCIAL CLUB	$	100.00	30/06/2026
EFT24050	COURTNEY ANNALISE MARIE MINITER	$	105.95	30/06/2026
EFT24051	DEPARTMENT OF PREMIER AND CABINET	$	79.95	30/06/2026
EFT24052	DIRT 2 DUST MECHANICAL	$	1,124.48	30/06/2026
EFT24053	**GNOWANGERUP FUEL SUPPLIES**	**$**	**1,344.53**	**30/06/2026**
EFT24054	GNOWANGERUP IGA	$	787.86	30/06/2026
EFT24055	GNOWANGERUP SPORTING COMPLEX	$	45,140.88	30/06/2026
EFT24056	GNP HARDWARE	$	72.45	30/06/2026
EFT24057	GREAT SOUTHERN LINE MARKING	$	9,333.50	30/06/2026
EFT24058	IT VISION SOFTWARE PTY LTD T/A READY TECH	$	7,205.00	30/06/2026
EFT24059	JOANNE LUCY HEMLEY	$	3,538.00	30/06/2026
EFT24060	KATE EMMA O'KEEFFE	$	23,925.00	30/06/2026
EFT24061	LANDGATE	$	8,805.83	30/06/2026
EFT24062	LGRCEU	$	168.00	30/06/2026
EFT24063	LINKUP PTY LTD	$	4,840.00	30/06/2026
EFT24064	MICHAEL CREAGH	$	7,075.00	30/06/2026
EFT24065	ONGERUP TYRES & AUTOMOTIVE	$	7,484.00	30/06/2026
EFT24066	PETER GERARD CALLAGHAN	$	7,075.00	30/06/2026
EFT24067	REBECCA ANNE O'MEEHAN	$	9,883.50	30/06/2026
EFT24068	REBECCA KIDDLE	$	7,075.00	30/06/2026
EFT24069	ROBERT CHARLES MINITER	$	7,075.00	30/06/2026
EFT24070	SOLUTIONS IT	$	7,095.00	30/06/2026
EFT24071	SOUTHERN TOOL AND FASTENER CO	$	1,600.00	30/06/2026
EFT24072	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	$	2,700.00	30/06/2026
EFT24073	STEWART AND HEATON CLOTHING PTY LTD	$	562.98	30/06/2026
EFT24074	STUART FRASER DRUMMOND	$	133.06	30/06/2026
EFT24075	THE RUSTIC CHICKEN	$	9.85	30/06/2026
EFT24076	WA CONTRACT RANGER SERVICES	$	2,079.00	30/06/2026
				$ 1,327,950.22

BREAKDOWN OF CREDIT CARD EXPENDITURE		BENDIGO COMMUNITY BANK - CREDIT CARD	
Reddy Express	1/06/2026	$	90.58
Katanning Beta Home	7/06/2026	$	84.00
Landgate	10/06/2026	$	32.60
Bp Narrogin	10/06/2026	$	50.00
Starlink	10/06/2026	$	295.00
Godaddy	11/06/2026	$	281.44

BREAKDOWN OF CREDIT CARD EXPENDITURE	BENDIGO COMMUNITY BANK - CREDIT CARD		
SP Leatherman tools	11/06/2026	$	1,179.75
Peel	13/06/2026	$	304.94
Nicholls Machinery	17/06/2026	$	842.80
SP OZW Ashroom	18/06/2026	$	1,038.62
Western power	20/06/2026	$	498.91
Swan	22/06/2026	$	52.71
ACT CABS	24/06/2026	$	19.95
ACT CABS	24/06/2026	$	17.90
ACT CABS	25/06/2026	$	29.66
Starlink	25/06/2026	$	139.00
Subiaco	26/06/2026	$	11.98
Taxipay	27/06/2026	$	67.52
Starlink	29/06/2026	$	150.00
CARD FEE	29/06/2026	$	8.00
AMPOL	30/06/2026	$	71.26
		$	**5,266.62**

EFT23999 - EFT 24053	GNOWANGERUP FUEL SUPPLIES	$	1,643.27
Card 118 – GN.00	CHIEF EXECUTIVE OFFICER	$	460.94
Card 119 – GN.001	DEPUTY CHIEF EXECUTIVE OFFICER	$	253.07
Card 120 – GN.002	POOL VEHICLE	$	167.69
Card 612 1IHK617	COMMUNITY & ECONOMIC DEVELOPMENT MANAGER	$	462.83
Card 120 - GN.006	DR VEHICLE		
Card 121 – BFB1	BUSHFIRE BRIGADE		
Card 122 – BFB2	BUSHFIRE BRIGADE		
Card 123 – P6000	DEPOT - SMALL PLANT		
Card 124 – A6000	ADMIN OFFICE ADDITIONAL CARD		
CARD - ISUZU	COMMUNITY & ECONOMIC DEVELOPMENT MANAGER		
Card 410 - Depot	DEPOT ADDITIONAL CARD		
Truck	GNOWANGERUP SES	$	148.09
Troopy	GNOWANGERUP SES	$	150.65
Card 67 - GNOSES	TRUCK		
Card 68 - GNOSES	UTE		
Card 69 - GNOSES	ULP		
		$	**1,643.27**

11.7	**JUNE 2026 – MONTHLY FINANCIAL STATEMENTS**
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	7th July 2026
Business Unit:	Corporate and Community Services
Responsible Officer:	Thomas Gorman – Deputy Chief Executive Officer
Author:	Stephanie Karafilis – Senior Finance Officer
Disclosure of Interest:	Nil

ATTACHMENTS
June 2026 Monthly Financial Report ending 30th June 2026

PURPOSE OF THE REPORT
For Council to receive the June 2026 Monthly Financial Report for the period of 1st June to 30th June 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 30th 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 30th June 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.

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

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

This is a preliminary report to 30 June 2026 and is subject to change as end-of-year figures are finalised including transfers to and from reserves, final calculation of depreciation and provisions. Council will receive a final Annual Financial Report for the year ended 30 June 2026 following completion of the annual audit due to commence 19th October 2026.
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

OFFICER RECCOMENDATION

0726. That Council:

Receives the Monthly Financial Statements for the month of June 2026.

13 July 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 30 June 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 30 June 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

SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

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

For the period ended 30 June 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

	Note	Amended Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		5,346,719	5,346,719	**5,350,870**	4,151	0.08%	
Grants, subsidies and contributions		2,090,005	2,090,005	**3,488,073**	1,398,068	66.89%	▲
Fees and charges		515,280	515,280	**632,978**	117,698	22.84%	▲
Interest revenue		217,816	217,816	**243,744**	25,928	11.90%	▲
Other revenue		281,022	281,022	**312,236**	31,214	11.11%	▲
Profit on asset disposals		62,569	62,569	**89,991**	27,422	43.83%	▲
		8,513,411	**8,513,411**	**10,117,892**	**1,604,481**	18.85%	
Expenditure from operating activities							
Employee costs		(4,137,858)	(4,137,858)	**(3,586,686)**	551,172	13.32%	▲
Materials and contracts		(4,580,685)	(4,580,685)	**(3,107,579)**	1,473,106	32.16%	▲
Utility charges		(169,944)	(169,944)	**(174,808)**	(4,864)	(2.86%)	
Depreciation		(4,592,489)	(4,592,489)	**(4,584,022)**	8,467	0.18%	
Finance costs		(7,052)	(7,052)	**(6,957)**	95	1.35%	
Insurance		(240,644)	(240,644)	**(236,226)**	4,418	1.84%	
Other expenditure		(358,020)	(358,020)	**(305,308)**	52,712	14.72%	▲
Loss on asset disposals		(13,245)	(13,245)	**(4,085)**	9,160	69.16%	▲
		(14,099,937)	**(14,099,937)**	**(12,005,671)**	**2,094,266**	14.85%	
Non cash amounts excluded from operating activities	2(c)	4,543,165	4,543,165	**4,498,116**	(45,049)	(0.99%)	▼
Amount attributable to operating activities		**(1,043,361)**	**(1,043,361)**	**2,610,337**	**3,653,698**	350.19%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		3,461,777	3,461,777	**1,718,274**	(1,743,503)	(50.36%)	▼
Proceeds from disposal of assets		315,035	315,035	**188,528**	(126,507)	(40.16%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		15,183	15,183	**15,183**	0	0.00%	
		3,791,995	**3,791,995**	**1,921,985**	**(1,870,010)**	(49.31%)	
Outflows from investing activities							
Payments for property, plant and equipment		(1,574,531)	(1,574,531)	**(1,369,374)**	205,157	13.03%	▲
Payments for construction of infrastructure		(4,322,590)	(4,322,590)	**(3,093,791)**	1,228,799	28.43%	▲
		(5,897,121)	**(5,897,121)**	**(4,463,165)**	**1,433,956**	24.32%	
Amount attributable to investing activities		**(2,105,126)**	**(2,105,126)**	**(2,541,180)**	**(436,054)**	(20.71%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		249,939	249,939	**140,174**	(109,765)	(43.92%)	▼
		249,939	**249,939**	**140,174**	**(109,765)**	(43.92%)	
Outflows from financing activities							
Payments for principal portion of lease liabilities		(377)	(377)	**(377)**	0	0.00%	
Repayment of borrowings		(102,089)	(102,089)	**(102,089)**	0	0.00%	
Transfer to reserves		(364,108)	(364,108)	**(238,347)**	125,761	34.54%	▲
		(466,574)	**(466,574)**	**(340,813)**	**125,761**	26.95%	
Amount attributable to financing activities		**(216,635)**	**(216,635)**	**(200,639)**	**15,996**	7.38%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	3,365,122	3,365,122	**3,365,122**	0	0.00%	
Amount attributable to operating activities		(1,043,361)	(1,043,361)	**2,610,337**	3,653,698	350.19%	▲
Amount attributable to investing activities		(2,105,126)	(2,105,126)	**(2,541,180)**	(436,054)	(20.71%)	▼
Amount attributable to financing activities		(216,635)	(216,635)	**(200,639)**	15,996	7.38%	
Surplus or deficit after imposition of general rates		**0**	**0**	**3,233,640**	**3,233,640**	0.00%	▲

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 30 JUNE 2026

	Actual 30 June 2025	Actual as at 30 June 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	7,599,442	7,561,344
Trade and other receivables	308,728	463,812
Other financial assets	15,184	0
Inventories	21,307	50,881
Contract assets	109,277	0
Other assets	39,213	0
TOTAL CURRENT ASSETS	8,093,151	8,076,037
NON-CURRENT ASSETS		
Trade and other receivables	135,150	135,150
Other financial assets	87,281	87,281
Property, plant and equipment	32,986,789	33,017,032
Infrastructure	136,755,667	136,501,945
TOTAL NON-CURRENT ASSETS	169,964,887	169,741,408
TOTAL ASSETS	178,058,038	177,817,445
CURRENT LIABILITIES		
Trade and other payables	440,347	363,044
Other liabilities	965,314	1,069,484
Lease liabilities	409	0
Borrowings	102,088	0
Employee related provisions	332,440	336,952
TOTAL CURRENT LIABILITIES	1,840,598	1,769,480
NON-CURRENT LIABILITIES		
Borrowings	222,599	222,598
Employee related provisions	44,892	44,892
TOTAL NON-CURRENT LIABILITIES	267,491	267,490
TOTAL LIABILITIES	2,108,089	2,036,970
NET ASSETS	**175,949,949**	**175,780,475**
EQUITY		
Retained surplus	42,170,396	41,902,749
Reserve accounts	2,974,744	3,072,917
Revaluation surplus	130,804,809	130,804,809
TOTAL EQUITY	**175,949,949**	**175,780,475**

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

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 09 July 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 POLICES
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

2 NET CURRENT ASSETS INFORMATION

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

	Note	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 June 2026
		$	$	$
Current assets				
Cash and cash equivalents		7,599,442	7,599,442	7,561,344
Trade and other receivables		308,728	308,728	463,812
Other financial assets		15,184	15,184	0
Inventories		21,307	21,307	50,881
Contract assets		109,277	109,277	0
Other assets		39,213	39,213	0
		8,093,151	8,093,151	8,076,037
Less: current liabilities				
Trade and other payables		(440,347)	(440,347)	(363,044)
Other liabilities		(965,314)	(965,314)	(1,069,484)
Lease liabilities		(377)	(409)	0
Borrowings		(102,088)	(102,088)	0
Employee related provisions		(332,440)	(332,440)	(336,952)
		(1,840,566)	(1,840,598)	(1,769,480)
Net current assets		6,252,585	6,252,553	6,306,557
Less: Total adjustments to net current assets	2(b)	(2,887,463)	(2,887,431)	(3,072,917)
Closing funding surplus / (deficit)		**3,365,122**	**3,365,122**	**3,233,640**

(b) Current assets and liabilities excluded from budgeted deficiency

	Note	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 June 2026
Adjustments to net current assets				
Less: Reserve accounts		(2,974,744)	(2,974,744)	(3,072,917)
Less: Financial assets at amortised cost - self supporting loans		(15,184)	(15,184)	0
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of lease liabilities		377	409	0
- Current portion of borrowings		102,088	102,088	0
Total adjustments to net current assets	2(a)	**(2,887,463)**	**(2,887,431)**	**(3,072,917)**

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2026	YTD Budget Estimates 30 June 2026	YTD Actual 30 June 2026
	$	$	$
Adjustments to operating activities			
Less: Profit on asset disposals	(62,569)	(62,569)	(89,991)
Add: Loss on asset disposals	13,245	13,245	4,085
Add: Depreciation	4,592,489	4,592,489	4,584,022
Total non-cash amounts excluded from operating activities	**4,543,165**	**4,543,165**	**4,498,116**

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.

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. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions	**1,398,068**	**66.89%**	▲
$1,398,068 favourable (67% above budget). The favourable result was driven mainly by the Financial Assistance Grant from the WA Local Government Grants Commission, which was received well above budget (around $1.77 million more than expected across the general-purpose and local-road components). This was partly offset by a number of other grants received below budget by 30 June, reflecting the timing of grant claims.			
Fees and charges	**117,698**	**22.84%**	▲
$117,698 favourable (23% above budget). Higher-than-budgeted income came mainly from chalet rentals, asbestos and rubbish disposal fees, planning application fees and the Virginia land lease, partly offset by lower Government Regional Officer Housing (GROH) rental reimbursements.			
Interest revenue	**25,928**	**11.90%**	▲
$25,928 favourable (12% above budget), reflecting higher returns on reserve funds and investments and additional penalty interest on overdue rates.			
Other revenue	**31,214**	**11.11%**	▲
$31,214 favourable (11% above budget). The variance is largely attributable to proceeds on the disposal of assets recognised within this line; other revenue was otherwise close to budget.			
Profit on asset disposals	**27,422**	**43.83%**	▲
$27,422 favourable (44% above budget), as assets sold during the year realised higher gains than anticipated.			
Expenditure from operating activities			
Employee costs	**551,172**	**13.32%**	▲
$551,172 favourable (13% under budget). The underspend was concentrated in Corporate and Community Services salaries and gross salaries and wages, partly offset by higher Governance and Strategy salaries and a lower-than-budgeted recovery of salaries allocated to works and services.			
Materials and contracts	**1,473,106**	**32.16%**	▲
$1,473,106 favourable (32% under budget). The main underspends were in bushfire hazard-reduction works, road maintenance, strategy and governance costs, consultants and funded recreation programs, partly offset by a lower value of materials and contracts allocated out to services.			
Other expenditure	**52,712**	**14.72%**	▲
$52,712 favourable (15% under budget), mainly because no doubtful-debts expense was required and conference costs, community donations and grants and members' allowances were below budget, partly offset by a higher rates discount.			
Loss on asset disposals	**9,160**	**69.16%**	▲
$9,160 favourable (69% under budget), as fewer assets were sold at a loss than budgeted.			
Non cash amounts excluded from operating activities	**(45,049)**	**(0.99%)**	▼
$45,049 unfavourable. This is a non-cash accounting adjustment that removes items such as the profit and loss on asset disposals from the operating result when calculating the funding position; it follows from the disposal variances noted above and has no direct cash impact.			

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. %	
	$	%	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	**(1,743,503)**	**(50.36%)**	▼
$1,743,503 unfavourable (50% below budget), reflecting the timing of capital grant claims. The largest shortfalls were on the Wheatbelt Secondary Freight Route, Regional Road Group and Roads to Recovery road grants, where funding is claimed as the related road projects progress.			
Proceeds from disposal of assets	**(126,507)**	**(40.16%)**	▼
$126,507 unfavourable (40% below budget), as some planned asset disposals were not completed by 30 June.			
Outflows from investing activities			
Payments for property, plant and equipment	**205,157**	**13.03%**	▲
$205,157 under budget (13%). Spending on buildings, land and plant and equipment was lower than budgeted, reflecting purchases not fully completed by year end.			
Payments for construction of infrastructure	**1,228,799**	**28.43%**	▲
$1,228,799 under budget (28%). The largest underspend was on the roads program ($972,304), with further underspends on other infrastructure and sewerage assets, reflecting works incomplete or carried forward at 30 June.			
Inflows from financing activities			
Transfer from reserves	**(109,765)**	**(43.92%)**	▼
$109,765 unfavourable (44% below budget). Less reserve cash was drawn down than planned, consistent with the lower level of reserve-funded capital works completed during the year.			
Outflows from financing activities			
Transfer to reserves	**125,761**	**34.54%**	▲
$125,761 favourable (transfers to reserves were 35% below budget for the year).			
Surplus or deficit after imposition of general rates	**3,233,640**	**0.00%**	▲
The Shire closed the year with a funding surplus of $3,233,640 against a budgeted nil closing position. This mainly reflects the stronger operating result - driven by the Financial Assistance Grant received above budget and underspends in employee costs and materials and contracts - partly offset by capital grants received below budget.			

SHIRE OF GNOWANGERUP

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

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.

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	$0.00 M	$3.23 M	$3.23 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$7.56 M	% of total
Unrestricted Cash	$4.49 M	59.4%
Restricted Cash	$3.07 M	40.6%

Refer to 3 - Cash and Financial Assets

Payables

	$0.36 M	% Outstanding
Trade Payables	$0.16 M	
0 to 30 Days		97.3%
Over 30 Days		2.7%
Over 90 Days		2.6%

Refer to 9 - Payables

Receivables

	$0.18 M	% Collected
Rates Receivable	$0.28 M	90.9%
Trade Receivable	$0.18 M	% Outstanding
Over 30 Days		8.3%
Over 90 Days		5.2%

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)	($1.04 M)	$2.61 M	$3.65 M

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$5.35 M	
YTD Budget	$5.35 M	0.1%

Grants and Contributions

		% Variance
YTD Actual	$3.49 M	
YTD Budget	$2.09 M	66.9%

Refer to 13 - Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$0.63 M	
YTD Budget	$0.52 M	22.8%

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)
($2.11 M)	($2.11 M)	($2.54 M)	($0.44 M)

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.19 M	
Amended Budget	$0.32 M	(40.2%)

Refer to 6 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$3.09 M	
Amended Budget	$4.32 M	(28.4%)

Refer to 5 - Capital Acquisitions

Capital Grants

		% Received
YTD Actual	$1.72 M	
Amended Budget	$3.46 M	(50.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.22 M)	($0.22 M)	($0.20 M)	$0.02 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	($0.10 M)
Interest expense	($0.01 M)
Principal due	$0.22 M

Refer to 10 - Borrowings

Reserves

Reserves balance	$3.07 M
Net Movement	$0.10 M

Refer to 4 - Cash Reserves

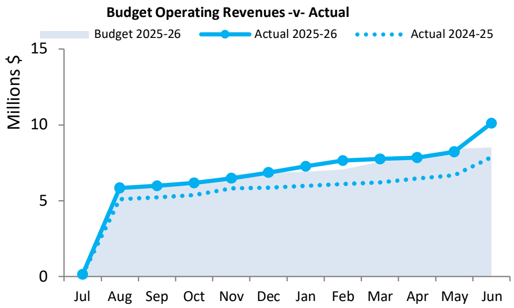
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

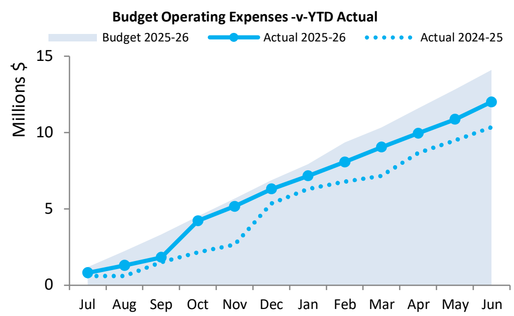
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

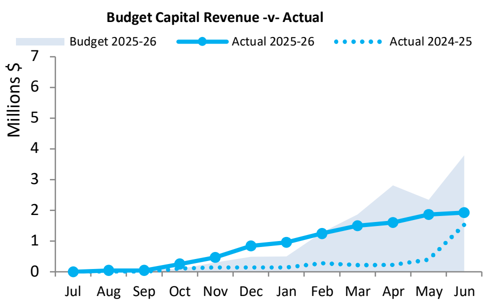


OPERATING EXPENSES

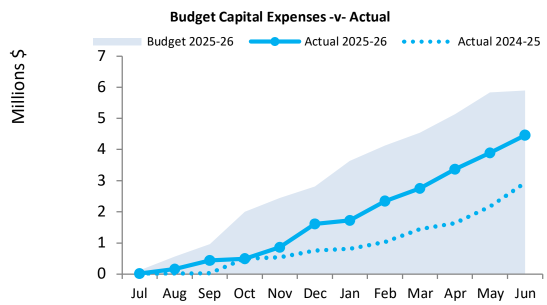


INVESTING ACTIVITIES

CAPITAL REVENUE

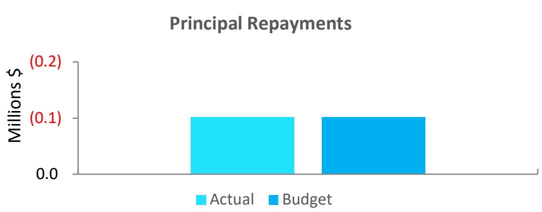


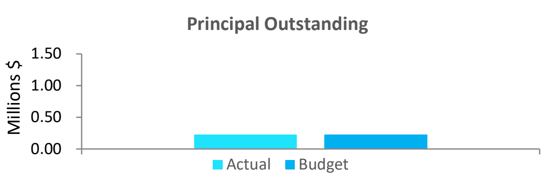
CAPITAL EXPENSES



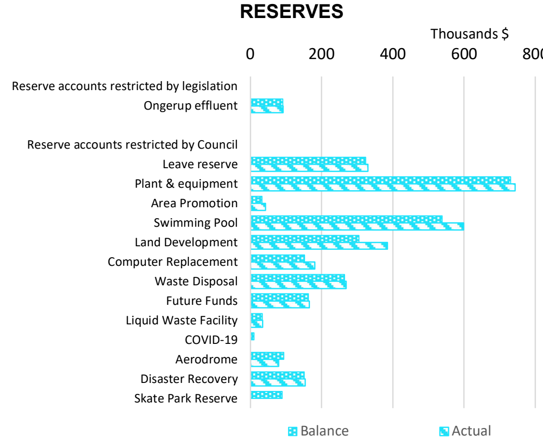
FINANCING ACTIVITIES

BORROWINGS

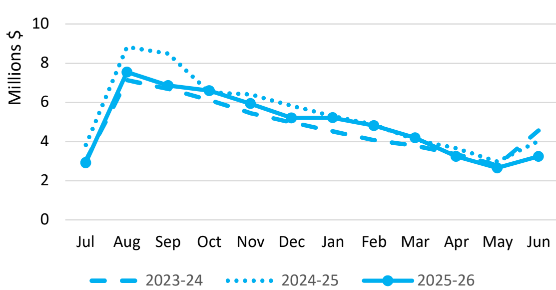




RESERVES



Closing funding surplus / (deficit)



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

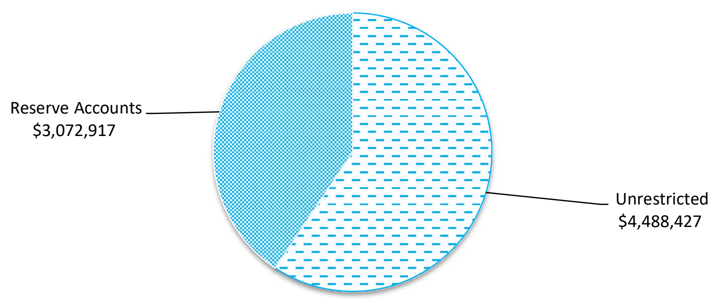
3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		$	$	$			
Municipal Fund Bank - Bendigo	Cash and cash equivalents	1,978,917	0	1,978,917	Bendigo	Variable	NA
Petty Cash	Cash and cash equivalents	600	0	600	Cash on hand	NA	NA
Reserve Fund Bank	Cash and cash equivalents	0	2,100,000	2,100,000	Bendigo	4.80%	Aug-26
Reserve Fund Bank	Cash and cash equivalents	0	800,000	800,000	Bendigo	4.65%	Jul-26
Municipal Fund Bank - Investments	Cash and cash equivalents	301,045	0	301,045	Bendigo	4.80%	Sep-26
Municipal Fund Bank - Investments	Cash and cash equivalents	707,865	0	707,865	WATC	4.30%	At call
Municipal Fund Bank - Investments	Cash and cash equivalents	1,500,000	0	1,500,000	Bendigo	4.65%	Aug-26
Reserve Fund Bank	Cash and cash equivalents	0	172,917	172,917	Bendigo	NA	At call
Total		**4,488,427**	**3,072,917**	**7,561,344**			
Comprising							
Cash and cash equivalents		4,488,427	3,072,917	7,561,344			
		4,488,427	**3,072,917**	**7,561,344**			

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 30 JUNE 2026

4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	**Opening Balance**	**Transfers In (+)**	**Transfers Out (-)**	**Closing Balance**	**Opening Balance**	**Transfers In (+)**	**Transfers Out (-)**	**Closing Balance**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Reserve accounts restricted by legislation								
Ongerup effluent	90,425	1,976	(50,000)	42,401	90,425	1,667	0	92,092
Reserve accounts restricted by Council								
Leave reserve	323,658	7,072	0	330,730	323,658	5,967	0	329,625
Plant & equipment	730,114	15,953	0	746,067	730,114	13,461	0	743,575
Area Promotion	32,235	10,847	0	43,082	32,235	10,703	0	42,938
Swimming Pool	537,930	61,754	0	599,684	537,930	60,284	0	598,214
Land Development	304,918	195,845	(29,765)	470,998	304,918	79,811	0	384,729
Computer Replacement	152,111	53,324	(25,000)	180,435	152,111	53,169	(25,000)	180,280
Waste Disposal	263,818	5,765	(30,000)	239,583	263,818	4,864	0	268,682
Future Funds	162,637	3,554	0	166,191	162,637	2,999	0	165,636
Liquid Waste Facility	33,470	731	0	34,201	33,470	617	0	34,087
COVID-19	9,926	0	(9,926)	0	9,926	0	(9,926)	0
Aerodrome	93,040	2,033	(15,921)	79,152	93,040	1,714	(15,921)	78,833
Disaster Recovery	151,434	3,309	0	154,743	151,434	2,792	0	154,226
Skate Park Reserve	89,028	1,945	(89,327)	1,646	89,028	299	(89,327)	0
	2,974,744	**364,108**	**(249,939)**	**3,088,913**	**2,974,744**	**238,347**	**(140,174)**	**3,072,917**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Land	139,765	139,765	83,984	(55,781)
Buildings	563,863	563,863	447,162	(116,701)
Furniture & Equipment	30,585	30,585	31,088	503
Plant & Equipment	840,318	840,318	807,140	(33,178)
Acquisition of property, plant and equipment	**1,574,531**	**1,574,531**	**1,369,374**	**(205,157)**
Roads	3,776,078	3,776,078	2,803,774	(972,304)
Parks & Ovals	26,000	26,000	22,742	(3,258)
Sewerage Assets	50,000	50,000	0	(50,000)
Infrastructure - Solid Waste	30,000	30,000	6,922	(23,078)
Infrastructure - Aerodrome	100,800	100,800	105,481	4,681
Infrastructure - Other	339,712	339,712	154,872	(184,840)
Acquisition of infrastructure	**4,322,590**	**4,322,590**	**3,093,791**	**(1,228,799)**
Total capital acquisitions	**5,897,121**	**5,897,121**	**4,463,165**	**(1,433,956)**
Capital Acquisitions Funded By:				
Capital grants and contributions	3,461,777	3,461,777	1,718,274	(1,743,503)
Other (disposals & C/Fwd)	315,035	315,035	188,528	(126,507)
Reserve accounts				
Ongerup effluent	50,000	50,000	0	(50,000)
Land Development	29,765	29,765	0	(29,765)
Computer Replacement	25,000	25,000	25,000	0
Waste Disposal	30,000	30,000	0	(30,000)
Aerodrome	15,921	15,921	15,921	0
Skate Park Reserve	89,327	89,327	89,327	0
Contribution - operations	1,880,296	1,880,296	2,426,115	545,819
Capital funding total	**5,897,121**	**5,897,121**	**4,463,165**	**(1,433,956)**

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

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

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

	Account Description	Current Budget	Amended Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Land					
23064	Quinn St Precinct Development (Capital)(Land)	110,000	110,000	82,984	(27,016)
62034	LOT 17 STONE ST BORDEN - VACANT LAND	29,765	29,765	1,000	(28,765)
Land Total		**139,765**	**139,765**	**83,984**	**(55,781)**
Buildings					
05044	ONG Fire Station (Capital)(Buildings - SP)	160,250	160,250	118,621	(41,629)
31024	GNP Town Hall (Capital)(Buildings - SP)	201,113	201,113	199,749	(1,364)
39004	GNP Depot (Capital)(Buildings - SP)	20,000	20,000	5,940	(14,060)
46004	GNP Caravan Park Chalets (Capital)(Buildings - SP)	10,000	10,000	126	(9,874)
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	26,838	(23,162)
58004	2 CECIL STREET - CAPITAL WORKS	75,000	75,000	74,719	(281)
50014	Economic Development Strategy	37,500	37,500	12,506	(24,994)
Buildings Total		**563,863**	**563,863**	**447,162**	**(116,701)**
Furniture & Equipment					
04004	COMPUTER EQUIPMENT & SOFTWARE	30,585	30,585	31,088	503
Furniture & Equipment Total		**30,585**	**30,585**	**31,088**	**503**
Plant & Equipment					
07074	Townsite Smiley speed signs	50,000	50,000	40,020	(9,980)
32054	Pool Heat Pump Replacement	32,082	32,082	32,083	1
32064	Pool Vacuum	20,000	20,000	19,131	(869)
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	210,700	0
40734	Plant Trailer Low Loader	80,000	80,000	43,608	(36,392)
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
40464	Minor Plant Purchases (Capital)(P&E)	0	0	32,151	32,151
Plant & Equipment Total		**840,318**	**840,318**	**807,140**	**(33,178)**
Roads					
38004	RRG - Project Grant Works (Capital)(Inf Rds)	1,065,624	1,065,624	1,018,668	(46,956)
38014	R2R Grant Works (Capital)(Inf Rds)	912,860	912,860	807,458	(105,402)
38094	Council Funded Roads Program (Capital)(Inf Rds)	321,296	321,296	406,017	84,721
38104	Council Funded - Road Works (Capital)(Inf Rds)	26,298	26,298	23,165	(3,133)
38124	Secondary Freight Network Program (Capital)(Inf Rds)	1,450,000	1,450,000	548,466	(901,534)
Roads Total		**3,776,078**	**3,776,078**	**2,803,774**	**(972,304)**
Parks & Ovals					
32074	Pool Banner Mesh Fence	9,000	9,000	14,800	5,800
33154	Weir Park Stage 1 (Capital)(Inf Parks)	17,000	17,000	7,942	(9,058)
Parks & Ovals Total		**26,000**	**26,000**	**22,742**	**(3,258)**

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

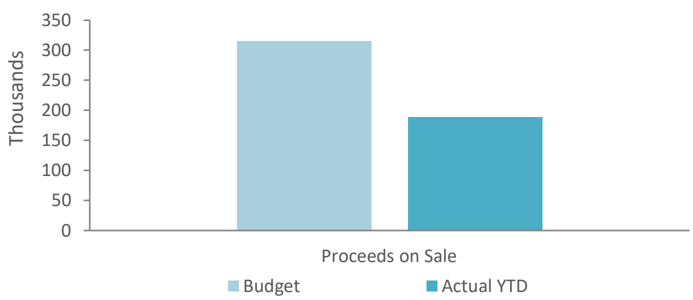
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Amended Current Budget	Amended Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Sewerage Assets					
26014	ONG Wast Water Ponds (Capital)(Inf Sew)	50,000	50,000	0	(50,000)
Sewerage Assets Total		**50,000**	**50,000**	**0**	**(50,000)**
Infrastructure - Solid Waste					
25044	GNP ONP BDN Waste Sites various upgrades	30,000	30,000	6,922	(23,078)
Infrastructure - Solid Waste Total		**30,000**	**30,000**	**6,922**	**(23,078)**
Infrastructure - Aerodrome					
43044	Aerodrome - Water Tanks & Control Unit	32,600	32,600	35,261	2,661
43054	Aerodrome - Runway strip drainage	68,200	68,200	70,220	2,020
Infrastructure - Aerodrome Total		**100,800**	**100,800**	**105,481**	**4,681**
Infrastructure - Other					
38624	GNP Depot Wash Down Bay Improvements	20,000	20,000	12,348	(7,652)
38644	GNP Depot water standpipe	25,000	25,000	12,570	(12,430)
38604	Footbridge (Capital)(Inf Oth)	42,000	42,000	55,649	13,649
51084	MAGITUP DAM OTHER INFRASTRUCTURE CAPITAL	152,712	152,712	73,330	(79,382)
33804	Other Rec & Sport (Capital)(Oth Inf)	100,000	100,000	975	(99,025)
Infrastructure - Other Total		**339,712**	**339,712**	**154,872**	**(184,840)**
Grand Total		**5,897,121**	**5,897,121**	**4,463,165**	**(1,433,956)**

Please refer to the compilation report

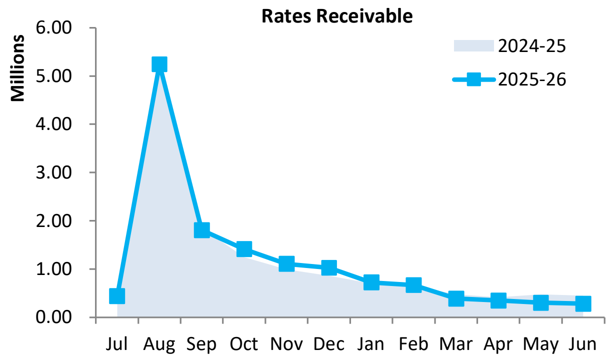
6 DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Land								
	Various	145,000	145,000	0	0	0	0	0	0
	Plant and equipment								
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)	22,192	45,465	23,273	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
		265,711	**315,035**	**62,569**	**(13,245)**	**102,622**	**188,528**	**89,991**	**(4,085)**



7 RECEIVABLES

Rates receivable	30 June 2025	30 June 2026
	$	$
Opening arrears previous year	337,939	238,927
Levied this year	4,901,399	5,350,870
Less - collections to date	(4,768,339)	(5,080,468)
Gross rates collectable	**470,999**	**509,329**
Allowance for impairment of rates receivable	(232,072)	(229,858)
Net rates collectable	**238,927**	**279,471**
% Collected	91.0%	90.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(471)	83,492	1,562	1,290	4,752	90,625
Percentage	(0.5%)	92.1%	1.7%	1.4%	5.2%	
Balance per trial balance						
Trade receivables						90,625
Other receivables						3,080
GST receivable						90,636
Total receivables general outstanding						**184,341**

Amounts shown above include GST (where applicable)

KEY INFORMATION

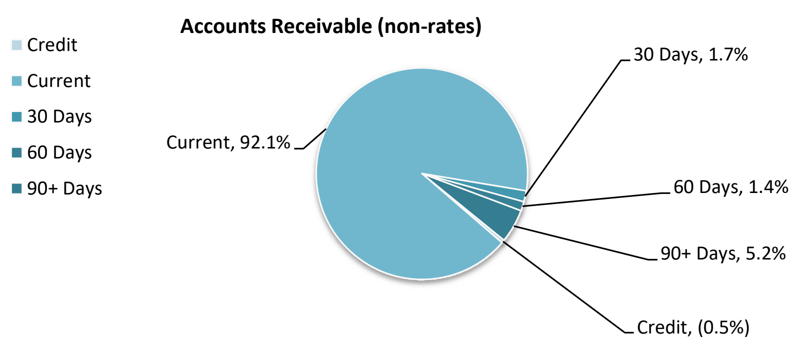
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 30 June 2026
	$	$	$	$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	15,184	0	(15,184)	0
Inventory				
Fuel, oil & materials	21,307	281,814	(252,240)	50,881
Other assets				
Accrued income	39,213	0	(39,213)	0
Contract assets				
Contract assets	109,277	353,823	(463,100)	0
Total other current assets	**184,981**	**635,637**	**(769,737)**	**50,881**

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.

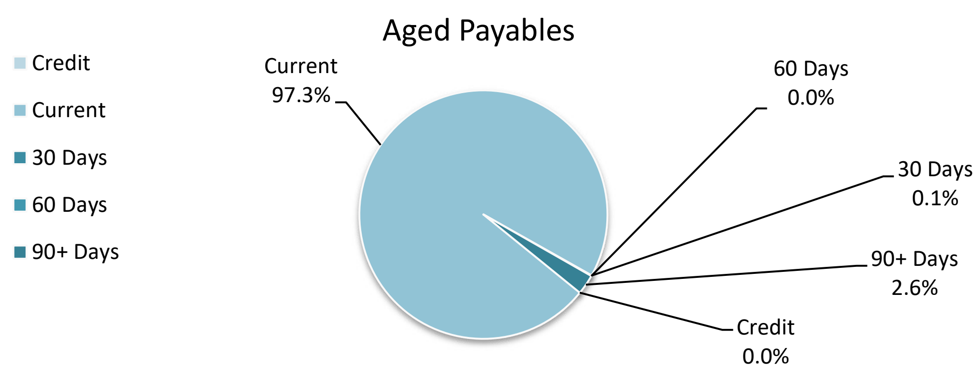
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	154,048	135	0	4,128	158,311
Percentage	0.0%	97.3%	0.1%	0.0%	2.6%	
Balance per trial balance						
Sundry creditors						158,311
ATO liabilities						41,963
Bonds and deposits held						30,757
Prepaid rates						136,342
ESL payable						(4,329)
Total payables general outstanding						**363,044**

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			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Loan No.**	**1 July 2025**	**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	(24,659)	(24,659)	0	0	(1,107)	(1,149)
Gnowangerup Synthetic Surface	279	67,540	0	0	(21,578)	(21,578)	45,962	45,962	(2,697)	(2,631)
		301,843	0	0	(86,906)	(86,906)	214,937	214,937	(6,699)	(6,814)
Self supporting loans										
Ongerup Bowls Club	283	22,844	0	0	(15,183)	(15,183)	7,661	7,661	(255)	(235)
		22,844	0	0	(15,183)	(15,183)	7,661	7,661	(255)	(235)
Total		**324,687**	**0**	**0**	**(102,089)**	**(102,089)**	**222,598**	**222,598**	**(6,954)**	**(7,049)**
Current borrowings		102,089					0			
Non-current borrowings		222,598					222,598			
		324,687					**222,598**			

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			New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		$	$	$	$	$	$	$	$	$
Photocopier Lease	02	377	0	0	(377)	(377)	0	0	(3)	(3)
Total		**377**	**0**	**0**	**(377)**	**(377)**	**0**	**0**	**(3)**	**(3)**
Current lease liabilities		409					0			
		409					**0**			

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

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2026
		$	$	$	$	$
Other liabilities						
Contract liabilities		134,663	0	192,050	(190,326)	136,387
Capital grant/contributions liabilities		830,651	0	1,213,685	(1,111,239)	933,097
Total other liabilities		965,314	0	1,405,735	(1,301,565)	1,069,484
Employee Related Provisions						
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
Total Provisions		332,440	0	4,512	0	336,952
Total other current liabilities		**1,297,754**	**0**	**1,410,247**	**(1,301,565)**	**1,406,436**

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 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2026	Current Liability 30 Jun 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
WA Local Government Grants Commission - FAG - General	0	0	0	0	0	509,592	509,592	1,455,572
WA Local Government Grants Commission - FAG - Roads	0	0	0	0	0	433,016	433,016	1,258,446
DFES - Local Government Grants - BushFire Brigades	0	0	0	0	0	82,000	82,000	81,973
Other Fire Prevention - Mitigation Activity	50,733	91,750	(90,116)	52,367	52,367	405,763	405,763	90,116
DFES - Local Government Grants - Emergency Services	0	0	0	0	0	31,044	31,044	30,517
Dept of Communities - GFSA grant income	25,000	0	(25,000)	0	0	25,000	25,000	25,000
Other Rec & Sport - Wild Gravel	29,136	0	(29,136)	0	0	276,300	276,300	249,851
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	(16,987)	12,807	12,807	0	0	16,987
AWARE Grant Revenue	0	0	0	0	0	4,353	4,353	4,353
Community Youth Engagement program grants	0	69,700	(29,087)	40,613	40,613	69,700	69,700	29,087
Grants for community - WAPF Cyclesafe	0	30,600	0	30,600	30,600	0	0	
	134,663	**192,050**	**(190,326)**	**136,387**	**136,387**	**2,079,405**	**2,079,405**	**3,486,973**
Contributions								
Other Goverance - Grants, Subsidies & Contributions	0	0	0	0	0	3,000	3,000	0
Reimbursements	0	0	0	0	0	6,500	6,500	0
GNP Library Income	0	0	0	0	0	1,100	1,100	1,100
	0	**0**	**0**	**0**	**0**	**10,600**	**10,600**	**1,100**
TOTALS	**134,663**	**192,050**	**(190,326)**	**136,387**	**136,387**	**2,090,005**	**2,090,005**	**3,488,073**

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2026	Current Liability 30 Jun 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
Fire Prevention - Ongerup Fire Shed	0	0	0	0	0	155,250	155,250	0
Regional Road Group	30,213	200,067	(230,280)	0	0	646,712	646,712	470,502
Roads to Recovery	220,438	663,618	(783,458)	100,598	100,598	912,860	912,860	783,458
Local Roads & Community Infrastructure - (LRCI)	0	0	0	0	0	161,753	161,753	247,694
Wheatbelt Secondary Freight Route	580,000	350,000	(97,501)	832,499	832,499	1,450,000	1,450,000	97,501
GNP Aerodrome - CWSP & RADS	0	0	0	0	0	56,920	56,920	93,025
Toompup/Magitup Dam grant	0	0	0	0	0	78,282	78,282	26,094
	830,651	**1,213,685**	**(1,111,239)**	**933,097**	**933,097**	**3,461,777**	**3,461,777**	**1,718,274**

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			$	$	$	$
Budget adoption						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
Materials and contracts	22/04/2026 - item 11.2	Operating expenses	0	64,500	0	64,500
Materials and contracts	22/04/2026 - item 11.2	Operating expenses	0	0	(64,500)	0
Property, plant and equipment	17/06/2026 - item 12.1	Capital expenses	0	0	(29,765)	(29,765)
Transfers from reserve accounts	17/06/2026 - item 12.1	Capital revenue	0	29,765	0	0
				3,972,769	**(3,972,769)**	**0**

REPORT FOR DECISION – CONFIDENTIAL ITEM

PROCEDURAL MOTION

0726. That Council:

Closes the meeting to members of the public to consider Items 12.1 in accordance with Section 5.23 of the Local Government Act 1995 as revealing the budget amount could affect the tender process, negotiations, or commercial interests.

12.1 COUNCIL AUTHORISATION TO CALL FOR TENDERS – MAJOR PROJECTS

Location:	N/A
Proponent:	N/A
Date of Report:	22nd July 2026
Business Unit:	Infrastructure and Assets
Responsible Officer:	Rick Miller – Executive Manager Infrastructure and Assets
Author:	Rick Miller – Executive Manager Infrastructure and Assets
Disclosure of Interest:	Nil

ATTACHMENTS

2026/27 Capital Works Program (Budget extract)

PURPOSE OF THE REPORT

To seek Council authorisation to call for tenders for major capital works projects included within the 2026/27 Capital Works Program adopted 17 June 2026.

BACKGROUND

Council has adopted the 2026/27 Annual Budget, which includes a number of major capital works projects to be delivered during the financial year. These projects are critical to maintaining and improving the Shire's infrastructure assets, including roads.

Given the size and value of these projects, procurement is to be undertaken through a tender process.

Delegation 1.2.4 Clause 2.1 provides that the Chief Executive Officer may invite tenders for works and services above the prescribed tender threshold up to a maximum value of $600,000.

Council delegates its authority and power to the Chief Executive Officer to:

2.1 Call tenders for goods or services with others in respect to supply of goods or services exceeding $250,000 [F&G r.11(1)] up to max $600,000.

Therefore, if a tender is likely to exceed $600,000 in total value, Council is required to authorise the call for tenders.

COMMENTS

The major capital projects identified for delivery in 2026/27 include (but are not limited to):

a) Tieline Rd Floodway Upgrades and Widening Various Locations– Reconstruction
b) Ongerup Pingrup Rd – Upgrades Patching Various Locations – Reconstruction
c) Gravel Resheet Program – Corackerup Road, Magitup Road, Willemenup Road, Jackitup West Road and Jackitup North Road

To assist with value for money tendering, Tieline Road and Ongerup Pingrup Road would be issued as one tender.

Due to the value and complexity of these works, engaging suitably qualified contractors through a competitive tender process will:

- Ensure value for money
- Promote open and transparent procurement
- Achieve compliance with legislative procurement requirements
- Enable selection of contractors with appropriate capability and experience

Authorising the CEO to call tenders provides flexibility to issue tender documentation and progress procurement in line with project delivery timelines, without requiring separate Council resolutions for each individual project.

Tender evaluations will be undertaken in accordance with the Shire's procurement policies and a compliant evaluation process, with recommendations for contract award presented back to Council where required.

By approving this administrative function in the procurement process it will avoid any future potential delays of bringing items separately to Council for advertising. The dates for actual advertising will occur as tender documentation is finalised.

CONSULTATION

2026/27 Budget Workshops with councillors and staff to prepare the Shire budget.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995 s5.42 and s5.43
Local Government Act 1995 Pt 3, Div 5
Local Government (Functions and General) Regulations 1996 Pt 1B

POLICY IMPLICATIONS

Shire of Gnowangerup Delegation Register
4.1 Purchasing Policy

FINANCIAL IMPLICATIONS

All works to be tendered are included within the adopted 2026/27 Budget.

- Project costs will be managed within approved budget allocations
- Tendering process ensures competitive pricing and cost control
- No unbudgeted expenditure is proposed

The value of the proposed projects is expected to be greater than $250,000 which triggers tender requirements. The projects are expected to be above the provision to call for tender's threshold of $600,000 as per the Shire' Delegations Register (1.2.4 Expressions of Interest and Tenders for Goods and Services, paragraph 2.1).

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

Theme	Our Environment
Strategy	2.2 Infrastructure is well planned to support our community

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Risk description	**Council does not approve the call for tenders.**
Primary Strategic Risk Category	Community Disruption
Primary Strategic Risk Category Description	• Degradation of infrastructure • Loss of funding • Reputational damage
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Likely

IMPACT ON CAPACITY

Enables efficient delivery of capital works program without requiring repeated Council approvals, reducing administrative delays and supporting project timelines

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council may consider:

1. Not authorising the calling of tenders
    - Would delay delivery of capital works projects
    - Risk of non-compliance with procurement requirements
2. Authorise tenders on a project-by-project basis
    - Increased administrative burden
    - Potential delays to project delivery

CONCLUSION

It is recommended that Council authorises the call for tenders inviting submissions for the major projects and services allowed for in the 2026/27 Budget adopted 17 June 2026.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

0726. That Council:

AUTHORISES the CEO to call for tenders for the following major projects in the 2026/27 Budget adopted 17 June 2026.

a) Tieline Rd Floodway Upgrades and Widening – Reconstruction
b) Ongerup Pingrup Rd – Upgrades Patching – Reconstruction
c) Gravel Resheet Program –Roads as per budget program

PROCEDURAL MOTION

0726. That Council:

Reopens the meeting to members of the public.

THE PRESIDING MEMBER ANNOUNCED THE RESULTS

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, 26 August 2026**.

16. CLOSURE
The Shire President thanks Council, visitors and staff for their time and declares the meeting closed at ________ PM.