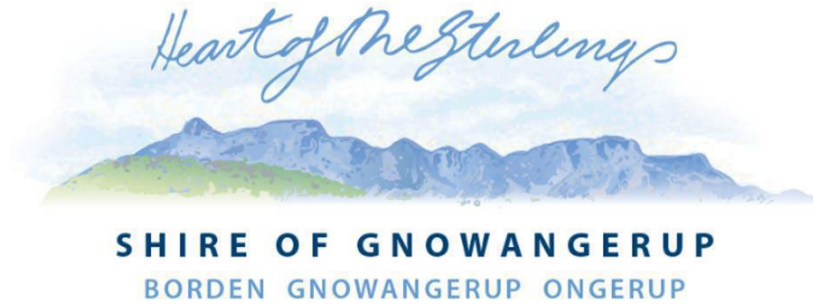




MINUTES

ORDINARY MEETING OF COUNCIL

23 April 2025
Commencing at 3:30pm

Shire of Gnowangerup Council Chambers
28 Youngenup Rd, Gnowangerup WA 6335

COUNCIL'S VISION

Gnowangerup Shire – A progressive, inclusive and prosperous community built on opportunity

Shire of Gnowangerup

NOTICE OF AN ORDINARY MEETING OF COUNCIL

Dear Council Member

The next Ordinary Meeting of the Shire of Gnowangerup will be held on Wednesday 23 April 2025, Shire of Gnowangerup Council Chambers, 28 Youngenup Road, Gnowangerup, WA 6335 commencing at 3:30pm.



Signed: _____

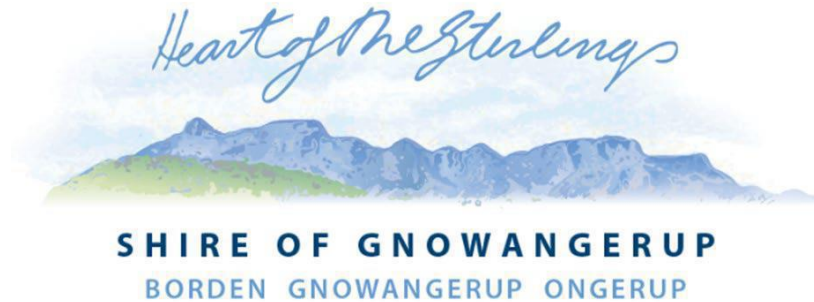
David Nicholson
CHIEF EXECUTIVE OFFICER

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

When Council uses this expression, it means that:

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

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



DISCLAIMER

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

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

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.

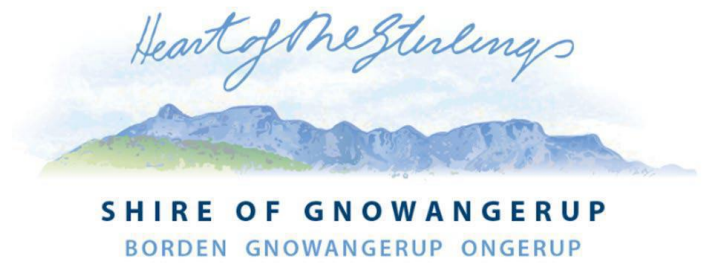
The Shire of Gnowangerup advises that anyone who has any application lodged with the Shire of Gnowangerup shall obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Gnowangerup in respect of the application.

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;

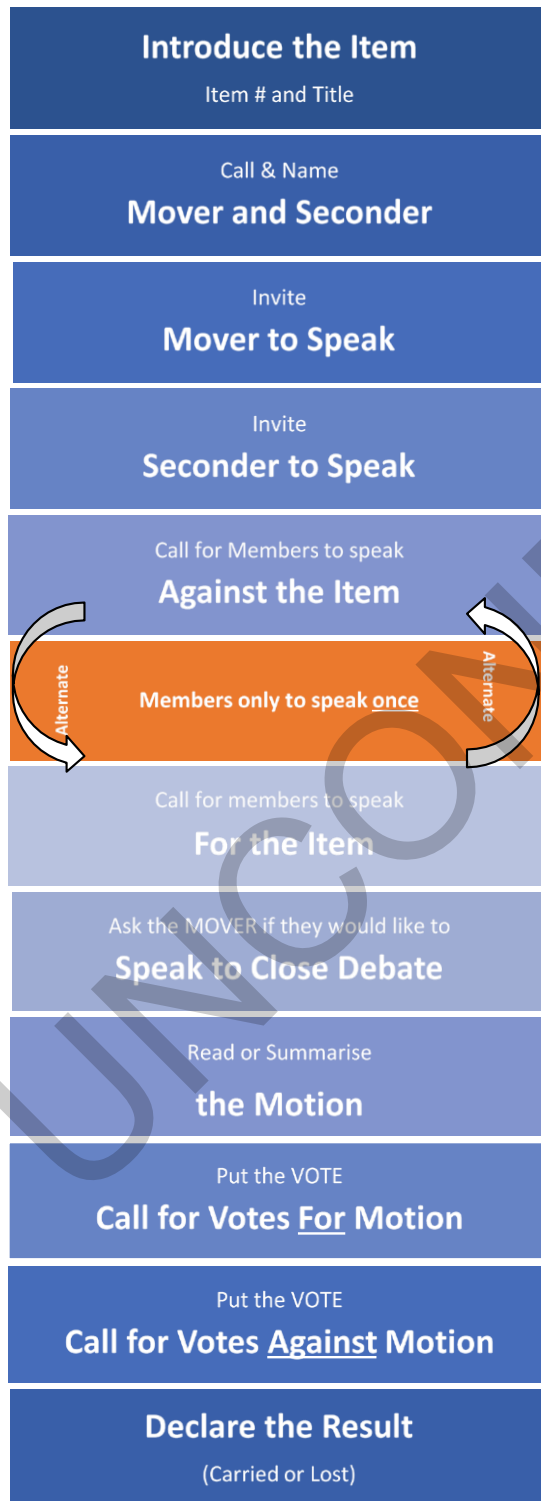
- (a) in a written notice given to the Chief Executive Officer before the meeting; or
- (b) at the meeting, immediately before the matter is discussed.

IMPACT OF AN IMPARTIALITY DISCLOSURE

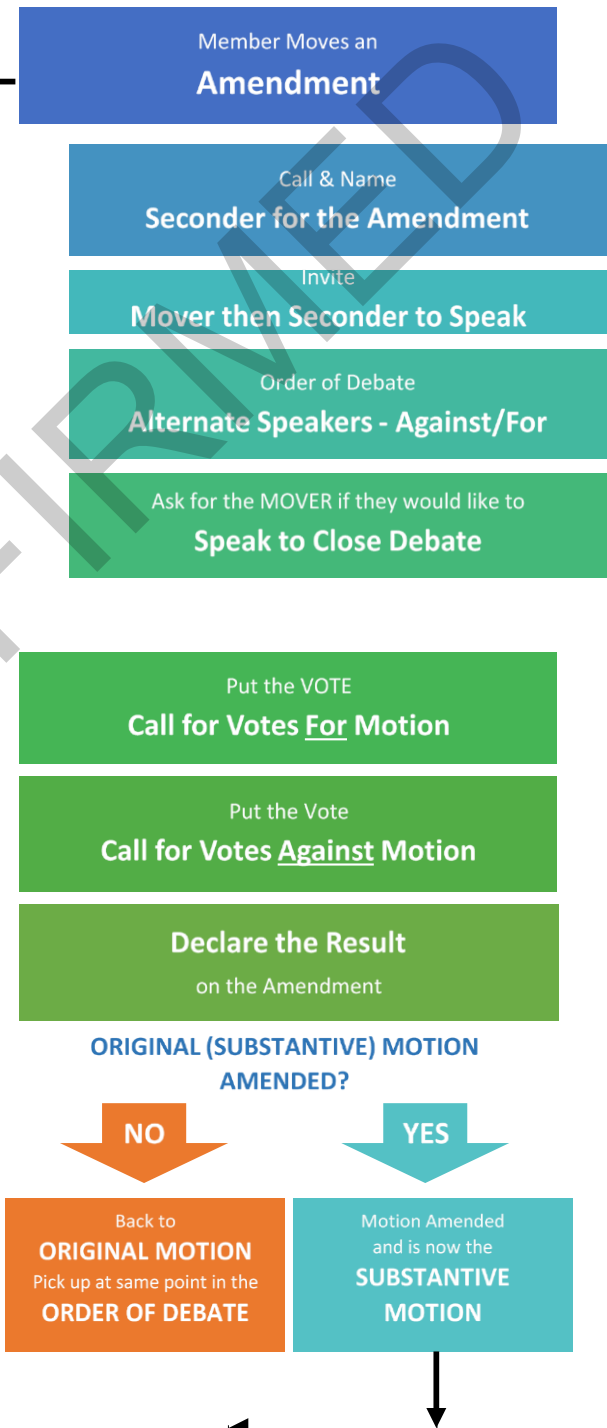
There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote. With the declaration of this new type of interest, the elected member 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

ORIGINAL MOTION

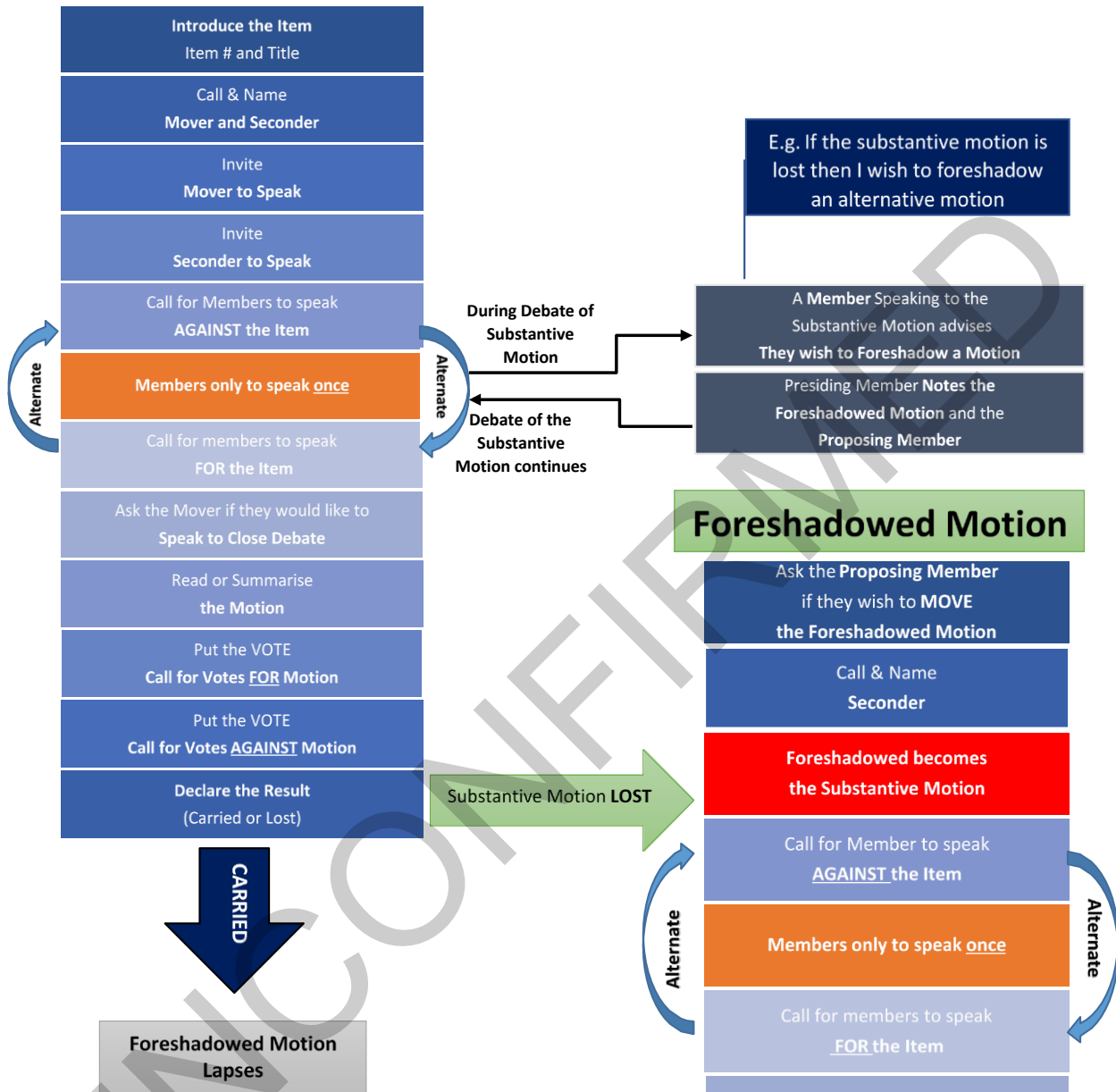


AMENDMENT



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

Substantive Motion



Note:

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

TABLE OF CONTENTS

OPENING PROCEDURES

1.	OPENING AND ANNOUNCEMENT OF VISITORS	1
2.	ACKNOWLEDGEMENT OF COUNTRY	1
3.	ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE	1
3.1.	ATTENDANCE	1
3.2.	APOLOGIES	1
3.3.	APPROVED LEAVE OF ABSENCE	1
4.	APPLICATION FOR LEAVE OF ABSENCE	1
5.	RESPONSE TO QUESTIONS TAKEN ON NOTICE	1
6.	PUBLIC QUESTION TIME	1
7.	DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY	1
8.	PETITIONS / DEPUTATIONS/ PRESENTATIONS	1
8.1.	PETITIONS	1
8.2.	DEPUTATIONS	1
8.3.	PRESENTATIONS	1
9.	CONFIRMATION OF PREVIOUS MEETING MINUTES	1
9.1	ORDINARY MEETING OF COUNCIL MINUTES 19 February 2025	1
10.	ANNOUNCEMENTS BY ELECTED MEMBERS WITHOUT DISCUSSION	2
10.1	ELECTED MEMBERS ACTIVITY REPORTS	2

REPORTS FOR DECISION

11.	REPORTS FOR DECISION	3
11.1	FEES AND CHARGES FOR WILD GRAVEL 2025	6
11.2	WILD GRAVEL 2025 – BUDGET AMENDMENT	18
11.3	CORPORATE BUSINESS PLAN PROGRESS REPORT	21
11.4	WORKFORCE PLAN 2022-2027	35
11.5	APPOINTMENT OF PRESIDING AND DEPUTY PRESIDING MEMBER OF RISK AND AUDIT COMMITTEE & CEO REVIEW COMMITTEE	45
11.6	FINANCIAL STATEMENTS FOR FEBRUARY 2025	49
11.7	FINANCIAL STATEMENTS FOR MARCH 2025	78
11.8	FINANCE PAYMENTS FOR MARCH 2025	107
12.	REPORT FOR DECISION - CONFIDENTIAL ITEMS	
12.1	IGA FIRE – EMERGENCY RELIEF – BUDGET AMENDMENT	NIL
12.2	LEASE AGREEMENT (BUILDING ENVELOPE – GNOWANGERUP AIRPORT)	NIL

OTHER BUSINESS AND CLOSING PROCEDURES

13.	URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL	117
14.	MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	117
15.	DATE OF NEXT MEETING	117
16.	CLOSURE	117

OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

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

2.ACKNOWLEDGEMENT OF COUNTRY

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

3.ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

3.1 ATTENDANCE

Cr Kate O'Keeffe JP	Shire President
Cr Rebecca O'Meehan	Deputy Shire
Cr Mick Creagh	
Cr Peter Callaghan	
Cr Rebecca Kiddle	
Cr Robert Miniter OAM	
Cr Lex Martin	
David Nicholson	Chief Executive Officer
Rick Miller	Exec Manager of Infrastructure and Assets
Anita Finn	Senior Governance and Risk Officer
Melanie Wilson	Executive Assistant
Neah Stewart	Wild Gravel Project Officer
Kerry Fisher	Chief Financial Officer

3.2 APOLOGIES

Cr Shelley Hmeljak
Chiara Galbraith

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
- 8.2 DEPUTATIONS
- 8.3 PRESENTATIONS

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

9.1 ORDINARY MEETING OF COUNCIL MINUTES 21 March 2025

9.2 COUNCIL RESOLUTION

9.3 **MOVED:** Cr R O'Meehan **SECONDED:** Cr R Kiddle

0425.01 That the minutes of the Ordinary Council Meeting held on 21 March 2025 be confirmed as a true record of proceedings.

UNANIMOUSLY CARRIED BY: 7/0

FOR: Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr L Martin,
Cr R Kiddle, Cr R Miniter, Cr P Callaghan

AGAINST: NIL

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1 ELECTED MEMBERS

ACTIVITY REPORT Date of

Report: April 2025

Councillors: Various

Attended the following meetings/events

Cr K O'Keeffe

21 March Information Briefing Session
21 March Ordinary Council Meeting
21 March Dandjoo Day
26 March Hawaiian Ride for Youth
27 March Interviews ABC, GWN & Albany Advisor
27 March Emergency Response Meeting
27 March Community BBQ
28 March Rapid Response Team lunch
28 March Rapid Response Team dinner
29 March Rapid Response Team lunch
30 March Rapid Response Team lunch
31 March Emergency Response Meeting
1 April GWN TV interview
2 April Gnowangerup CRC Fly in event
2 April Rapid Response Team dinner and wrap-up
3 April Emergency Response Meeting
4 April Meeting with Metcash rep re set up at Lessor Hall
06 April Opening of Mystic Muse
7 April Emergency Response Meeting
9 April WALGA Aboriginal Engagement Forum
10 April Leadership Matters Bfast with Hon. Peter Dutton MP
16 April Bus Tour
16 April Cowalellup Reserve Management Plan
16 April Hillam presentation on Concept Design Package for Quinn St Project
16 April Councillor and Executive Workshop
22 April Emergency Response Meeting
23 April Agenda Briefing
23 April Ordinary Council Meeting

Cr R O'Meehan:

21 March Information Briefing Session
21 March Ordinary Council Meeting
21 March Dandjoo Day
27 March Borden Pavilion Committee AGM
2 April Rapid Response Team lunch in Gnowangerup
5 April Rapid Response Lunch
9 April WALGA Aboriginal Engagement Forum
11 April WALGA meeting in Kojonup
15 April Meeting with Minister Reece Whitby
16 April Bus Tour
16 April Cowalellup Reserve Management Plan
16 April Councillor and Executive Workshop

16 April	Bus Tour
16 April	Cowalellup Reserve Management Plan
16 April	Hillam presentation on Concept Design Package for Quinn St Project
16 April	Councillor and Executive Workshop
23 April	Agenda Briefing
23 April	Ordinary Council Meeting

Cr R Miniter:

21 March	Information Briefing Session
21 March	Ordinary Council Meeting
21 March	Dandjoo Day
26 March	Hawaiian Ride for Youth
27 March	Emergency Response Meeting
27 March	Community BBQ
28 March	Rapid Response Team lunch
31 March	Emergency Response Meeting
28 March	Rapid Response Team dinner
31 March	Emergency Response Meeting
31 March	Minderoo grant meeting
3 April	Emergency Response Meeting
9 April	WALGA Aboriginal Engagement Forum
15 April	Meeting with Minister Reece Whitby
16 April	Bus Tour
16 April	Cowalellup Reserve Management Plan
16 April	Hillam presentation on Concept Design Package for Quinn St Project
16 April	Councillor and Executive Workshop
23 April	Agenda Briefing
23 April	Ordinary Council Meeting

Cr L Martin:

21 March	Information Briefing Session
21 March	Ordinary Council Meeting
21 March	Dandjoo Day
27 March	Emergency Response Meeting
27 March	Community BBQ
7 April	Emergency Response Meeting
16 April	Bus Tour
16 April	Cowalellup Reserve Management Plan
16 April	Hillam presentation on Concept Design Package for Quinn St Project
16 April	Councillor and Executive Workshop
23 April	Agenda Briefing
23 April	Ordinary Council Meeting

Cr M Creagh:

21 March	Information Briefing Session
21 March	Ordinary Council Meeting
21 March	Dandjoo Day
8 April	Bushfire Advisory Meeting
16 April	Bus Tour
16 April	Cowalellup Reserve Management Plan
16 April	Hillam presentation on Concept Design Package for Quinn St Project
16 April	Councillor and Executive Workshop

23 April Agenda Briefing
23 April Ordinary Council Meeting

Cr R Kiddle:

21 March Information Briefing Session
21 March Ordinary Council Meeting
21 March Dandjoo Day
4 April Rapid Response Lunch
9 April WALGA Aboriginal Engagement Forum
16 April Bus Tour
16 April Cowalellup Reserve Management Plan
16 April Hillam presentation on Concept Design Package for Quinn St Project
16 April Councillor and Executive Workshop
23 April Agenda Briefing
23 April Ordinary Council Meeting

Cr P Callaghan:

25 March Yongernow, Chair interview panel
26 March Hawaiian Ride for Youth
26 March CRC – Post Fly-in event
27 March Emergency Response Meeting
27 March Community BBQ
29 March Participate in RRT BBQ in Council carpark
31 March Emergency Response Meeting
2 April Last night RRT BBQ, Shire car park
3 April Emergency Response Meeting
8 April Western Power Community consultation, Gnowangerup Rec Centre.
16 April Bus Tour
16 April Cowalellup Reserve Management Plan
16 April Hillam presentation on Concept Design Package for Quinn St Project
16 April Councillor and Executive Workshop
23 April Agenda Briefing
23 April Ordinary Council Meeting

Cr S Hmeljak

16 April Bus Tour
16 April Cowalellup Reserve Management Plan
16 April Hillam presentation on Concept Design Package for Quinn St Project
16 April Councillor and Executive Workshop
23 April Agenda Briefing
23 April Ordinary Council Meeting

11.1 FEES AND CHARGES FOR WILD GRAVEL 2025

Location:

Proponent:

Date of Report: 7/4/2025

Business Unit: Finance

Responsible Officer: David Nicholson – Chief Executive Officer

Author: Neah Stewart – Wild Gravel Support Officer

Disclosure of Interest: Nil

ATTACHMENTS

2025 Wild Gravel Sponsorship Package

PURPOSE OF THE REPORT

The purpose of this report is for Council to approve the fees & charges for Wild Gravel 2025.

1. Sponsorship categories
2. Participant fees
3. Merchandise fees

BACKGROUND

Wild Gravel 2025 is to be held on Saturday the 11th October 2025, with a minor warm up event titled 'Gnowangerup Gravel' scheduled for Friday 10th October. Wild Gravel Project Officers have been working to determine the budget needed to run both events which involves sourcing income via sponsorship, merchandise and participant fees.

One of the larger gravel events, known as 'SeVen Gravel Race' is being held on 17th May 2025 in Nannup. We would like to open registrations immediately after this event to capture those riders looking to lock in their next event within the gravel riding circuit. This will also allow enough time to source sponsors and order merchandise before closing registrations in late September.

COMMENTS

Incorporate the following Sponsorship fees into the Schedule of Fees and Charges for Wild Gravel 2025.

Description of Fee/Charge	GST	Ex GST	GST (if applicable)	Includes GST (Where Applicable)
Headline Sponsor	Yes	\$10,000	\$1,000	\$11,000
Major Sponsor	Yes	\$5,000	\$500	\$5,500
Event Sponsors	Yes	\$1,500	\$150	\$1650
Community Partners	Yes	\$500	\$50	\$550
Product Sponsors	N/A	N/A	N/A	N/A
Service Sponsors	N/A	N/A	N/A	N/A

Incorporate the following participant fees into the Schedule of Fees and Charges for Wild Gravel 2025.

Description of Fee/Charge		GST	Ex GST	GST	Includes GST
EARLYBIRD PRICING					
Ride	12km	YES	\$30.00	\$3.00	\$33.00
Ride	30km	YES	\$40.00	\$4.00	\$44.00
Ride	60km	YES	\$70.00	\$7.00	\$77.00
Ride	100km	YES	\$100.00	\$10.00	\$110.00
Ride	150km	YES	\$130.00	\$13.00	\$143.00
Walk	5km	YES	\$25.00	\$2.50	\$27.50
Walk	12km	YES	\$40.00	\$4.00	\$44.00
Run	5km	YES	\$25.00	\$2.50	\$27.50
Run	12km	YES	\$40.00	\$4.00	\$44.00
Run	21km	YES	\$60.00	\$6.00	\$66.00
Run	42km	YES	\$100.00	\$10.00	\$110.00
Run+Ride	5k Run+12k Ride	YES	\$50.00	\$5.00	\$55.00
Run+Ride	12k Run+30k Ride	YES	\$75.00	\$7.50	\$82.50
Run+Ride	21k Run+60k Ride	YES	\$125.00	\$12.50	\$137.50
STANDARD PRICING					
Ride	12km	YES	\$35.00	\$3.50	\$38.50
Ride	30km	YES	\$45.00	\$4.50	\$49.50
Ride	60km	YES	\$80.00	\$8.00	\$88.00
Ride	100km	YES	\$110.00	\$11.00	\$121.00
Ride	150km	YES	\$150.00	\$15.00	\$165.00
Walk	5km	YES	\$30.00	\$3.00	\$33.00
Walk	12km	YES	\$45.00	\$4.50	\$49.50
Run	5km	YES	\$30.00	\$3.00	\$33.00
Run	12km	YES	\$45.00	\$4.50	\$49.50
Run	21km	YES	\$70.00	\$7.00	\$77.00
Run	42km	YES	\$110.00	\$11.00	\$121.00
Run+Ride	5k Run+12k Ride	YES	\$60.00	\$6.00	\$66.00
Run+Ride	12k Run+30k Ride	YES	\$85.00	\$8.50	\$93.50
Run+Ride	21k Run+60k Ride	YES	\$140.00	\$14.00	\$154.00
LATE ENTRY PRICING					
Ride	12km	YES	\$40.00	\$4.00	\$44.00
Ride	30km	YES	\$50.00	\$5.00	\$55.00
Ride	60km	YES	\$90.00	\$9.00	\$99.00
Ride	100km	YES	\$120.00	\$12.00	\$132.00
Ride	150km	YES	\$170.00	\$17.00	\$187.00
Walk	5km	YES	\$35.00	\$3.50	\$38.50

Walk	12km	YES	\$40.00	\$4.00	\$44.00
Run	5km	YES	\$35.00	\$3.50	\$38.50
Run	12km	YES	\$50.00	\$5.00	\$55.00
Run	21km	YES	\$80.00	\$8.00	\$88.00
Run	42km	YES	\$120.00	\$12.00	\$132.00
Run+Ride	5k Run+12k Ride	YES	\$70.00	\$7.00	\$77.00
Run+Ride	12k Run+30k Ride	YES	\$95.00	\$9.50	\$104.50
Run+Ride	21k Run+60k Ride	YES	\$150.00	\$15.00	\$165.00
GNOWANGERUP GRAVEL -STANDARD FEES ONLY					
Run	5km	YES	\$15.00	\$1.50	\$16.50
Ride	24km	YES	\$20.00	\$2.00	\$22.00
Ride	48km	YES	\$30.00	\$3.00	\$33.00

The following merchandise items will also be charged on a cost recovery basis through registration fees or sponsorship:

Description of Fee/Charge	GST	Ex GST	GST (if applicable)	Includes GST (Where Applicable)
T Shirt	Yes	\$27.00	\$2.70	\$29.70
Running Shirt	Yes	\$33.00	\$3.30	\$36.30
Hoodie	Yes	\$59.09	\$5.91	\$65
Cap	Yes	\$27.27	\$2.73	\$30
Volunteer Shirt	Yes	\$45	\$4.50	\$49.50
Collapsible cup	Yes	\$4.90	\$0.49	\$5.39

CONSULTATION

The pricing strategy for Wild Gravel 2025 has been carefully developed to ensure the event covers its costs, limiting the Shire's exposure to financial risk. The primary goal is to create a sustainable event that can continue to thrive in the future. The methodology for determining the entry fees, sponsorship categories and merchandise pricing is based on several key factors:

- **Historical costs:** We analysed the costs incurred during the 2024 event to establish a baseline. This includes expenses such as equipment purchase and rental, project management, event staffing, marketing, event day services and other logistical needs.
- **Estimated 2025 costs:** Anticipated costs for the 2025 event were projected, taking into account inflation, potential changes in vendor pricing, and additional requirements specific to this year's event which were identified in the post-2024 event washup meeting.
- **Benchmarking against similar events:** We compared our pricing with similar events, including SeVen, Backroads, Bike it to Ballidu Gravel, and the Perth Running Festival. This comparison helped ensure our pricing remains competitive and fair within the market.
- **Cost recovery objective:** The primary objective is to cover all event-related costs without an intention of making a profit. This includes accounting for variable estimates of entry numbers and the distribution of participants across different categories.

- Market competition: We considered the competitive landscape, recognising that other events might influence participant numbers and pricing sensitivity.
- Sponsorship and support: Expected sponsorship contributions and other forms of support were factored into the pricing model to help offset costs.
- Uncertainties and contingencies: We included a margin for unforeseen expenses and variations in participant numbers to ensure financial stability.
- Growth projections: We have allowed for expected significant growth compared to the 2024 event. This forward-looking approach is designed to set us up for future growth, ensuring that Wild Gravel can continue to expand and improve year after year.

By incorporating these elements, we aim to set entry fees, merchandise and sponsorship categories that are both reasonable for participants and sufficient to cover the event's costs. Our commitment is to provide a high-quality experience for all attendees while maintaining financial responsibility and fostering future growth.

LEGAL AND STATUTORY REQUIREMENTS

Sections 6.16 to 6.19 of the *Local Government Act 1995* govern how a local government may impose fee and charges for the provision of goods or services.

Section 6.16 states:

6.16. Imposition of fees and charges

- (1) *A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

*** Absolute majority required**

POLICY IMPLICATIONS

NIL

FINANCIAL IMPLICATIONS

These fees and charges will create a new income stream for the Shire which will be reflected in the 2025-2026 fees and charges, and the annual budget.

STRATEGIC IMPLICATIONS

As per Integrated Strategic Plan

Theme	Our Economy
Community Priority	Tourism Development – major event

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Risk description	Decline the fees and charges
Primary Strategic Risk Category	Financial impact of sustainability of Wild Gravel

Primary Strategic Risk Category Description	• Reduction of tourism
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	High
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Likely

IMPACT ON CAPACITY

Approving these fees and charges will determine the delivery of Wild Gravel (and associated events) in 2025.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

An alternative option would be to not to endorse the fees and charges for Wild Gravel 2025, and therefore be unable to charge participant fees, sell merchandise or accept sponsorship contributions. This would have a negative impact on the Wild Gravel budget and consequently it would not go ahead.

CONCLUSION

It is recommended that Council endorses this report for imposition of fees and charges for Wild Gravel 2025 and incorporate them into the 2025-2026 schedule of Fees and Charges.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

MOVED: Cr R Kiddle **SECONDED:** Cr P Callaghan

0425.02 That Council

1. Directs the CEO to advertise local public notice of intent to impose fees and charges for Wild Gravel 2025, effective from 1st May 2025 as detailed below:

Description of Fee/Charge	GST	Ex GST	GST (if applicable)	Includes GST (Where Applicable)
Headline Sponsor	Yes	\$10,000	\$1,000	\$11,000
Major Sponsor	Yes	\$5,000	\$500	\$5,500
Event Sponsors	Yes	\$1,500	\$150	\$1650
Community Partners	Yes	\$500	\$50	\$550
Product Sponsors	N/A	N/A	N/A	N/A
Service Sponsors	N/A	N/A	N/A	N/A

EARLYBIRD PRICING

Description of Fee / Charge		GST	Ex GST	GST (If Applicable)	Include GST (Where Applicable)
Ride	12km	YES	\$30.00	\$3.00	\$33.00
Ride	30km	YES	\$40.00	\$4.00	\$44.00
Ride	60km	YES	\$70.00	\$7.00	\$77.00
Ride	100km	YES	\$100.00	\$10.00	\$110.00
Ride	150km	YES	\$130.00	\$13.00	\$143.00
Walk	5km	YES	\$25.00	\$2.50	\$27.50
Walk	12km	YES	\$40.00	\$4.00	\$44.00
Run	5km	YES	\$25.00	\$2.50	\$27.50
Run	12km	YES	\$40.00	\$4.00	\$44.00
Run	21km	YES	\$60.00	\$6.00	\$66.00
Run	42km	YES	\$100.00	\$10.00	\$110.00
Run+Ride	5k Run+12k Ride	YES	\$50.00	\$5.00	\$55.00
Run+Ride	12k Run+30k Ride	YES	\$75.00	\$7.50	\$82.50
Run+Ride	21k Run+60k Ride	YES	\$125.00	\$12.50	\$137.50

STANDARD PRICING

Ride	12km	YES	\$35.00	\$3.50	\$38.50
Ride	30km	YES	\$45.00	\$4.50	\$49.50
Ride	60km	YES	\$80.00	\$8.00	\$88.00
Ride	100km	YES	\$110.00	\$11.00	\$121.00
Ride	150km	YES	\$150.00	\$15.00	\$165.00
Walk	5km	YES	\$30.00	\$3.00	\$33.00
Walk	12km	YES	\$45.00	\$4.50	\$49.50
Run	5km	YES	\$30.00	\$3.00	\$33.00
Run	12km	YES	\$45.00	\$4.50	\$49.50
Run	21km	YES	\$70.00	\$7.00	\$77.00
Run	42km	YES	\$110.00	\$11.00	\$121.00
Run+Ride	5k Run+12k Ride	YES	\$60.00	\$6.00	\$66.00
Run+Ride	12k Run+30k Ride	YES	\$85.00	\$8.50	\$93.50
Run+Ride	21k Run+60k Ride	YES	\$140.00	\$14.00	\$154.00

LATE ENTRY PRICING

Ride	12km	YES	\$40.00	\$4.00	\$44.00
Ride	30km	YES	\$50.00	\$5.00	\$55.00

Ride	60km	YES	\$90.00	\$9.00	\$99.00
Ride	100km	YES	\$120.00	\$12.00	\$132.00
Ride	150km	YES	\$170.00	\$17.00	\$187.00
Walk	5km	YES	\$35.00	\$3.50	\$38.50
Walk	12km	YES	\$40.00	\$4.00	\$44.00
Run	5km	YES	\$35.00	\$3.50	\$38.50
Run	12km	YES	\$50.00	\$5.00	\$55.00
Run	21km	YES	\$80.00	\$8.00	\$88.00
Run	42km	YES	\$120.00	\$12.00	\$132.00
Run+Ride	5k Run+12k Ride	YES	\$70.00	\$7.00	\$77.00
Run+Ride	12k Run+30k Ride	YES	\$95.00	\$9.50	\$104.50
Run+Ride	21k Run+60k Ride	YES	\$150.00	\$15.00	\$165.00
GNOWANGERUP GRAVEL -STANDARD FEES ONLY					
Run	5km	YES	\$15.00	\$1.50	\$16.50
Ride	24km	YES	\$20.00	\$2.00	\$22.00
Ride	48km	YES	\$30.00	\$3.00	\$33.00

2. Pursuant to Section 6.16 of the Local Government Act 1995, adopts the fees and charges for Wild Gravel, into the 2024-2025 schedule of fees and charges.

CARRIED BY ABSOLUTE MAJORITY: 8/0

**FOR: Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr L Martin,
Cr R Kiddle, Cr R Miniter, Cr P Callaghan**

AGAINST: NIL

KOI KYEUNU-RUFF
STIRLING RANGE NATIONAL PARK, WA

11 OCTOBER 2025



**2025
SPONSORSHIP
PACKAGE**



wildgravel.com.au



Sponsorship Proposal: Wild Gravel 2025

Unleash the Adventure. Align with the Energy. Be Part of the Movement.

Welcome to Wild Gravel

Wild Gravel is not just an event—it's an experience. A high-energy, high-impact, mass-participation cycling and running challenge set against the stunning backdrop of Koi Kyeunu-ruff (Stirling Range National Park) in Western Australia.

Launched in 2024, Wild Gravel made a bold entrance with overwhelming community interest. With even greater momentum building for 2025, this is your opportunity to connect your brand with an event that's growing fast, reaching far, and resonating deeply with adventure-seekers, health-conscious individuals, and regional champions alike.

Why Partner with Wild Gravel?

✓ Amplify Your Brand:

Showcase your business to a diverse, motivated, and engaged audience—from elite athletes and weekend warriors to families and regional supporters.

✓ Join a Movement with Meaning:

Support a grassroots initiative that's all about wellness, community spirit, and outdoor adventure, while boosting tourism and economic activity in the Great Southern region.

✓ Tailored to Maximise Value:

We offer flexible sponsorship packages, each crafted to deliver maximum exposure, engagement, and alignment with your brand goals.

Event Overview

- **Date:** Saturday, 11th October 2025
- **Location:** Stirling Range National Park, Koi Kyeunu-ruff (Shire of Gnowangerup)
- **Distances:**



- **Cycling:** 12km – 150km scenic gravel rides
 - **Running:** 5km, 12km, 21km, or 42km gravel runs
 - **Combo:** Run + Ride (Duathlon format)
 - **Experience:** A true test of endurance set among some of **Western Australia's most iconic and inspiring landscapes**
 - **Celebration:** Finish with a **vibrant post-event party** to connect, celebrate, and reflect
-

Sponsorship Opportunities

Headline Sponsor (Exclusive – 1 Available) *Price guide \$10,000*

- **Naming rights** for the Wild Gravel Event Village
- **Premium logo placement** on all event merchandise (shirts, guernseys, medallions)
- **VIP access:** Prime trade booth, reserved parking, and hospitality
- **Feature page** on the Wild Gravel website
- **Full-page ad** in the official event guide
- **Social media spotlight** (4+ dedicated posts across Facebook & Instagram)
- **Recognition** at all presentations and event promotions

Major Event Sponsors (4 Available) *Price guide \$5,000*

- **Naming rights** to a featured race or distance
 - e.g., “Wild Gravel [Your Brand] 150km Ride” or “Wild Gravel [Your Brand] Marathon Run”
- Logo on website, promotional materials, and race guides
- Sponsor tent at the Event Village
- Website backlink + social media shout-outs
- Recognition at the event

Supporting Sponsors *Price guide \$1,500*

- **Naming rights** for an on-course pit stop (e.g., “Wild Gravel [Your Brand] Pitstop”)



- Logo on website and event signage
- Sponsor tent space
- Social media shout-out

Additional Partnership Opportunities

Community Partner

Price guide \$500

- Sponsor individual race categories or provide branded giveaways
- Set up a branded tent at either:
 - Wild Gravel Event Village (Oct 11)
 - Gnowangerup Gravel Warm-Up Ride (Oct 10)
- Logo on website

Product Sponsor

- Donate goods or merchandise to help deliver the event
- Your logo on the website and displayed signage at the Event Village

Service Sponsor

- Offer a professional service to support event delivery (e.g., AV, logistics, first aid)
- Recognition online and on-site signage

The Wild Gravel Advantage

- ✓ Community Impact: Boost local pride, tourism, and wellbeing
- ✓ Brand Visibility: Reach a highly engaged regional and metro audience
- ✓ Positive Brand Association: Be known for supporting active lifestyles, resilience, and outdoor adventure
- ✓ Corporate Social Responsibility: A feel-good investment into health, community, and the environment



Let's Make Tracks – Together

This is your chance to ride the wave of one of WA's fastest-growing outdoor events. Whether you're a national brand or a regional business, we'll tailor a package that brings your sponsorship to life.

Join the Wild Gravel movement—where passion meets purpose.

Contact:

Neah Stewart

Wild Gravel Support Officer

wildgravel@gnowangerup.wa.gov.au

0429 637 045

11.2 WILD GRAVEL 2025 – BUDGET AMENDMENT

Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	15 April 2025
Business Unit:	Corporate and Community Services
Responsible Officer:	David Nicholson – Chief Executive Officer
Author:	Kerry Fisher – Chief Financial Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

This report is for Council to approve a budget amendment to enable the preparatory expenditure and income relating to the Wild Gravel 2025 event to be held in October 2025.

BACKGROUND

A very successful inaugural Wild Gravel event was held in 2024 and planning for the 2025 event is required to provide for future growth to ensure the continuation of an annual Wild Gravel.

COMMENTS

To enable the 2025 Wild Gravel event planning to take place an amendment to the 2024/25 budget is required. Materials and contracts expenditure will be adjusted to provide for project management, some initial marketing expenditure and the regulatory fees required for traffic management. Initial sponsorship income is also included in this amendment.

CONSULTATION

The Wild Gravel project team.

LEGAL AND STATUTORY REQUIREMENTS***LOCAL GOVERNMENT ACT 1995 - SECT 6.8******6.8 . Expenditure from municipal fund not included in annual budget***

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —*
- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or*
 - (b) is authorised in advance by resolution*; or*
 - (c) is authorised in advance by the mayor or president in an emergency.*

*** Absolute majority required.**

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The income and expenditure required to commence the planning phase of the project are an out of budget expense.

STRATEGIC IMPLICATIONS

As per Integrated Strategic Plan

Theme	Our Economy
Community Priority	Tourism Development – major event

IMPACT ON CAPACITY

Approval of the budget amendment will enable the planning for 2025/26 budget to deliver the Wild Gravel (and associated events) in 2025.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Risk description	Not to approve the budget amendment recommendation
Primary Strategic Risk Category	Financial impact of sustainability of Wild Gravel
Primary Strategic Risk Category Description	Reduction of tourism
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	High
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Likely

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

By not approving the budget amendment the Wild Gravel 2025 planning can't take place, and this could consequently see the event not take place.

CONCLUSION

It is recommended that Council approve the budget amendment to enable the initial plans for expenditure and income as per fees and charges proposed, to set the scene for Wild Gravel 2025.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

MOVED: Cr R O'Meehan **SECONDED:** Cr L Martin

0425.03 That Council:

- 1. Approves a budget amendment for expenditure to increase Wild Gravel material and contracts by \$11,000.**
- 2. Approves the increase to grant revenue for sponsorship of \$4,000.**
- 3. Approve a \$7,000 reduction in materials and contracts spend across other programs.**

ABSOLUTE MAJORITY BY: 7/0

FOR: Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr L Martin,
Cr R Kiddle, Cr R Miniter, Cr P Callaghan

AGAINST: NIL

Neah Stewart departed the meeting at 3:50pm and did not return

11.3	CORPORATE BUSINESS PLAN PROGRESS REPORT
Location:	N/A
Proponent:	N/A
Date of Report:	9 April 2025
Business Unit:	Strategy and Governance
Responsible Officer:	David Nicholson – Chief Executive Officer
Author:	Anita Finn – Senior Governance and Risk Management Officer
Disclosure of Interest:	NIL

ATTACHMENTS

- Corporate Business Plan Progress report from 1 October 2024 to 31 March 2025.

PURPOSE OF THE REPORT

For Council to note the attached Corporate Business Plan (CBP) Progress report of the actions/projects in the existing CBP.

BACKGROUND

Council adopted its Integrated Strategic Plan (Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025) in July 2021 in accordance with section 5.56 of the local Government Act 1995.

According to the adopted CBP a traffic light-based update progress report is produced to update Council and the Community on progress.

COMMENTS

The attached report was included in the Council Information Briefing Session 16 April 2025. This report confirms that the Shire is making satisfactory progress towards its Integrated Planning and Reporting (IPandR) commitments.

CONSULTATION

The attached Progress Report was discussed at the April Information Briefing Session on 16 April 2025.

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.

UNCONFIRMED

POLICY IMPLICATIONS

NIL

FINANCIAL IMPLICATIONS

NIL

STRATEGIC IMPLICATIONS

As per Integrated Strategic Plan

Theme	Our Organisation
Community Priority	Forward planning and implementation of plans to achieve strategic priorities

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Risk description	Not to note the CBP Progress report
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 decline to note the Corporate Business Plan Progress report.

CONCLUSION

The attached CBP update is a simple way to report to Council on the progress of the CBP actions. The 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

COUNCIL RESOLUTION

MOVED: Cr R Miniter **SECONDED:** Cr L Martin

0425.04 That Council

- 1. Notes the achievements against the actions in the attached Corporate Business Plan (CBP) Progress report for the period ending 31 March 2025.**
- 2. Directs the CEO to publish the attached Progress report on the Shire's web page.**

UNANIMOUSLY CARRIED BY: 7/0

FOR: Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr L Martin,
Cr R Kiddle, Cr R Miniter, Cr P Callaghan

AGAINST: NIL

CORPORATE BUSINESS PLAN – PROGRESS REPORT 1 October 2024 – 31 March 2025

STATUS TRAFFIC LIGHT:

Not Commenced

In Progress

Completed

1. Our community

Community Priority	Actions	Responsible	Quarterly Update
1.1 Identify and deliver opportunities for the young people across the Shire.	1.1.1 Engage with young people to determine programs and support that provide employment and activities for young people.	CDM	Current: - Grant application submitted to the Department of Local Government, Sport and Cultural Industries (DLGSC) to deliver year-long weekly youth programmes / activities designed to increase school attendance and decrease youth crime. Activities will include basketball, water, pickleball, yoga, pilates, gymnastics, golf, martial-arts, dancing, rollerblading, skating and BMX-riding. - Consultation undertaken with the school communities for the proposed community recreation precinct. Schematics received and consultation commenced to close a portion of Aylmore Street to allow expansion of Nobarach Park. Past: - Planning for relevant grant applications and design of the Community recreation precinct underway by CDO. Town Planner investigating road closure.
1.2 Facilitate and advocate for the provision of quality health services, health facilities and programs.	1.2.1 Advocate for and support mental health and social support services with a focus on vulnerable families.	CDC	Current: - Participating in the alliance of remote councils advocating for an increase if Financial Assistance Grants to offset the cost of General Practitioner services. Past: - Working in conjunction with Gnowangerup CRC to have the R U OK Day as an annual event. - Working with EYP (Early Years Program) to bring Mental Health First Aid training to Gnowangerup.
	1.2.2 Improve access and inclusion for disabled people by delivering the actions detailed in the Shire Disability Access and Inclusion Plan.	CDC	Current: - Automatic opening front door installed in the main administration building March 2025. Past: 2024/25 budget includes amount to install automatic front door to Administration building.

1.3 Strengthen the sense of place, culture and belonging through inclusive community partnerships.	1.3.1 Partner with local community and business groups to strengthen the relationship and communication between our three communities.	CDC	Current: • Fields and Fortunes held 21 February 2025 with 107 attendees and 17 trade booths representing tourism, finance, local businesses, government departments and not for profits. Catering provided by local businesses. • Community and Economic Development Managers position created. Past: • Community Development team working closely with Gnowangerup CRC. Collaborating on events and projects. Ensuring consistent communication and opportunities. • Planning underway for 2025 Business Leader's forum now called "Fields and Fortunes" to be held Feb 21st, 2025.
	1.3.2 Partner with local Noongars to record their history, build trust and to identify opportunities for engagement and employment.	CDC	Current: • Meetings held with Gnowangerup Aboriginal Corporation to: 1. Develop an employment model for local Rangers. 2. Assist in the implementation of the Cowalellup Reserve Management Plan. Past: • EOI to WA Police Department for funding to create a Yarning Circle.
1.4 Support local volunteer organisations through initiatives that reduce volunteer fatigue and strengthen their resilience.	1.4.1 Partner with community groups to support and deliver community events and workshops.	CDC	Current: • The Shire was the major sponsor for the Fly-in Fair held 15 March 2025. • Dandjoo Day (volunteer recognition event) held 21 March 2025. • The Shire facilitated the 1/8 mile drag racing event at the Gnowangerup aerodrome 29-30 March 2025. Past: • Planning for Volunteer event (Dandjoo Day) underway for March 2025. • Grant Writing workshop held in September, open to community.
	1.4.2 Develop a database of community resources and skills to support community development.	CDC	Current: • Nil Past: • Welcome to Gnowangerup Book frequently updated.
		ESO	Current:

1.5 Support emergency services planning, risk mitigation, response and recovery.	1.5.1 Work with the LEMC to continually improve emergency response planning and delivery.		• All front-office Shire staff attended Australasian Inter-service Incident Management System (AIIMS) training. • Local Emergency Management Arrangements, and Recovery Awareness Revery Plan updated and workshopped with key stakeholders. Past: • Mitigation works have been undertaken in Borden, Gnowangerup and Ongerup and Mitigation Activity Fund (MAF) grant awarded in November 2023 now fully expended. • The Shire was successful in their application for an AWARE grant. The AWARE grant will be used to engage a contractor to update the Shire's Local Emergency Management Arrangements and Recovery Plan.
---	--	--	--

2. Our Economy

Community Priority	Actions	Responsible	Quarterly Update
2.1 Support businesses and business growth across the Shire	2.1.1 Support local business groups to assist in business development and job growth within the Shire	CEO	Current: - Architect for the Quinn Street housing project appointed. - Fields & Fortunes event held 21 February 2025. There were 107 attendees and 17 trade booths. - Community and Economic Development Managers position created. Past: - Planning underway for 2025 Business Leaders Forum now called “Fields and Fortunes” to be held Feb 21, 2025 - Executive Manager Infrastructure and Assets (EMIA) will be hosting a supplier information session in on 12 November 2024 on compliance requirements and how to best position themselves for work with the Shire. - Participated in the Great Southern Development Commission (GSDC) housing study. Report to be released shortly. - Quinn St RFT completed August 2024 to produce architectural designs and costings, contract to be awarded.
	2.1.2 Work with relevant state agencies to release the industrial lots in Cuneo Close	CEO	Completed Land will be released Q1 2026.
2.2 Coordinated planning and promotion of our Shire to visitors and tourists	2.2.1 Partner with GS Treasures and GSCORE/Outdoors Gt Southern and local business to develop tourism opportunities.	CDM	Completed - Long Table Lunch held 21 September with over 135 attendees. - Wild Gravel cycling and running event held 5 October with over 340 participants, and 200 spectators, volunteers and officials. - Wild Gravel Cycling 440km cycling trail, and Wild Gravel cycling routes in WA's Great Southern brochures developed. 2024 Bloom included 14 Shire of Gnowangerup events. - Bloom 2025 opening event to be held in Ongerup.
	2.2.2 Investigate tourism branding and promotion opportunities.	CDC	Current: - Partnering with the Shire of Plantagenet for the 2025 Wild Gravel event. - In discussion with the City of Albany to host an event as part of their centenary 2026 celebrations.

			In discussion with the Shire of Nannup to cross promote gravel cycling for the 2026 UCI World's Gravel Cycling event. Past: - Contributed to Mountain Country Tourism Brochure in 2024. SOG will also have creative control over tourism information provided.
	2.2.3 Plan and deliver an extension to the Gnowangerup Heritage Trail.	CDC	Current: NIL Past: Nil
	2.2.4 Investigate the opportunity of attracting a major event, festival or attraction to the Shire.	CDC	Completed Wild Gravel cycling and running event held in the Stirling Ranges 5 October 2024. Over 300 participants. Planning well underway for Wild Gravel 2025 to be held 11 October 2025. Working with the City of Albany as part of the 2026 bicentennial celebrations and the Shire of Nannup to as part of the 2026 UCI World's Gravel Cycling event.
2.3 Local businesses and the Shire have access to diverse skills, and appropriate Services.	2.3.1 Advocate for improved communications infrastructure.	CEO	Current: Working with NBN to install a base station in Gnowangerup to facilitate upgraded high speed fixed wireless. Past: - Black spot telecoms survey being coordinated with community.
	2.3.2 Work with relevant stakeholders to attract small business and trades to the Shire.	CEO	Current: Fields & Fortunes business leaders event held 21 February 2025. Working with the Department of Planning, Lands and Heritage to release industrial land in Ongerup. Role of Community and Economic Development Manager created. Past: - Planning underway for 2025 Business Leaders Forum now called "Fields and Fortunes" to be held Feb 21, 2025.

			EMIA will be hosting a supplier information session in October 2024 on compliance requirements and how to best position themselves for work with the Shire.
	2.3.3 (previously 5.1.1) Continue representation on relevant Boards, Committees and working groups to influence positive local and regional outcomes. This action was previously listed as action 5.1.1 Our Organisation, but as it relates to the SCP action of Our Economy it has been moved.	CEO	Current: The Shire is participating in a Medical Alliance comprising six local governments to lobby for increased funding for GP services. Past: - Attended the Minister for Local Government Tier 4 meeting August 2024. - Made submission August 2024 to Senate Committee on Regional Development Infrastructure and Transport Inquiry into Local Government sustainability.

3. Our Infrastructure

Community Priority	Actions	Responsible	Quarterly Update
3.1 Parks, gardens, streetscapes, recreational and social spaces are safe and encourage active and healthy lifestyles.	3.1.1 Identify opportunities to improve streetscaping in all 3 towns in a manner that is consistent and reflects our heritage	EMIA	Current: Process to close part of Alymore Road Gnowangerup to allow expansion of Nobarach Park and construction of a Community Recreation Precinct commenced. Assisting Ongerup as part of their Towns Teams do-over. Past: - Planning underway to build the new recreation precinct in the vacant block opposite the current Nobarach Park.
3.2 We prepare and maintain our assets and infrastructure for current and future community use.	3.2.1 Conduct the statutory review of the Local Planning Scheme to promote community and economic development.	TP	Current: Nil Past: - Borden townsite reviewed with Councillors at September 2024 Council Workshop.
	3.2.2 Develop and implement a comprehensive Asset Management framework to ensure a strategic approach to infrastructure planning, maintenance, and enhancement.	EMIA	Current: Nil Past: Nil

UNCONFIRMED

4. Our Natural Environment

Community Priority	Actions	Responsible	Quarterly Update
4.1 A high standard of environmental health and waste services	4.1.1. Investigate opportunities to improve shire waste services and facilities	APM	Current: - Nil Past: - Working on new and updated signage for the three-landfill sites so to increase recycling and separation of waste material. - Investigation of landfill operational timeline and post closure requirements.
	4.1.2 Develop and adopt a compliant Public Health Plan (PHP) and progressively deliver agreed actions	CEO	Completed The Shire has a compliant PHP but the EHO is now simplifying.
4.2 Conservation of our natural environment	4.2.1 Partner with relevant agencies and local stakeholders such as the NSPNR to preserve and/or enhance the natural environment	CEO	Completed - Working with Gnowangerup Aboriginal Centre Rangers Programme. - Rangers being used as part of bushfire mitigation programme.
	4.2.2 Deliver water conservation projects for the Drought Communities Relief program	CEO	Completed Now working with the Great Southern Development Commission - Inland Great Southern Drought Resilience – Water for Future Project.

5. Our Organisation

Community Priority	Actions	Responsible	Quarterly Update
5.1 Investment in the skills and capabilities of our staff and leaders	5.1.1 Continue representation on relevant Boards, Committees and working groups to influence positive local and regional outcomes. Action moved to section 2 Our Economy. Action 2.3.3 created	CEO	Completed Priority reallocated to 2. Our Economy Action 2.3.3
	5.1.2 Organise professional development opportunities and mentoring support to develop the capability of staff and Councillors	CEO	Current: WALGA 2024 conference attended by Executive and Councillors. Councillor Strategic Planning Day held 29 January 2025. WALGA meeting and governance training planned for post-October election. Past: - Councillor Strategic Planning Day facilitated April 2024. - DCEO attended a three-day executive development course August 2024. 2024/25 budget includes allowance for staff training and development.
5.2 Shire communication is consistent, engaging, and inclusive	5.2.1 Develop and implement a simple Engagement Toolkit to assist with community engagement	CDC	Completed Toolkit developed but this is to be revisited.
5.3 Forward planning and implementation of relevant plans to achieve strategic priorities	5.3.1 Deliver the scheduled reviews of the Shire Integrated Planning Framework.	CDM	Current: Community consultation undertaken February 2025 as part of developing the 2026-2036 Integrated Strategic Plan. Past: - Three organisations have submitted quotes to rework the plan and develop the CBP. This is in accordance with the legislated four-yearly cycle.
	5.3.2 Review and update statutory requirements such as local laws and record keeping plan.	DCEO	Current: Dog Local Law 2024 endorsed by Council March 2025. Local Government Reform has introduced a transition period into local laws review and update. Past: - Review of Local Laws progressing. Dogs Local Law and Health Act Local Law taken to Council September 2024.
		DCEO	Current:

	5.3.3 Conduct review of the ITC Strategy and Integrate with the Business Continuity Plan.		• Nil Past: • Allowance in 2024/25 budget. In conversation with external consultant to scope project.
--	---	--	--

UNCONFIRMED

11.4	WORKFORCE PLAN 2022 - 2027
Location(s):	N/A
Proponent:	N/A
Date of Report:	10 April 2025
Business Unit:	Strategy and Governance
Officer:	Chiara Galbraith, Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Shire of Gnowangerup Workforce Plan 2022 – 2027 progress report

PURPOSE OF THE REPORT

For Council to note the minor review of the Workforce Plan

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.

Moore Australia is currently reviewing several key strategic plans for the Shire including the Workforce Plan.

Update on progress against the current Workforce Plan report was presented at the Information Briefing Session 16th April 2025.

CONSULTATION

NIL

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

Strategic Community Plan 2021-2031

Strategic Priority: Our Organisation

Theme: Forward planning and implementation of plans to achieve strategic priorities

Action: Performance against commitments made – Shire priorities.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Primary Strategic Risk Category	Financial Sustainability
Description	Inability to maintain service and infrastructure levels for the Shire
Residual Risk: (Low, Moderate, High, Extreme)	Moderate
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

COUNCIL RESOLUTION

MOVED: Cr R Miniter **SECONDED:** Cr R Kiddle

0425.05 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.**

UNANIMOUSLY CARRIED BY: 7/0

FOR: Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr L Martin,
Cr R Kiddle, Cr R Miniter, Cr P Callaghan

AGAINST: NIL

Progress against the Shire of Gnowangerup Workforce Plan 2022-2027 and proposed amendments				
Existing			Proposed	
WP Priority	Actions	Due by	WP Update / Comments	Due by
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.	2022	Comment – the Shire’s current recruitment process is fit for purpose and no further work is required. Policies and procedures are covered in action number 12 <i>HR Policies and Procedures</i>. It is proposed that this part of action 1 is combined with that action.	Completed
2. Improve recruitment outcomes including on boarding process.	Train managers / supervisors in efficient recruitment and selection techniques.	2022	Comment – recruitment is undertaken by the executive team as turnover is low and the Shire is too small to devolve this responsibility. It is proposed that the on-boarding component of this action is combined with action 4 <i>New employee inductions</i> due to overlap.	Completed
3. Prospective employee attraction	Develop strategy to create a positive image as an attractive regionally preferred employer.	2022/23	Developing an overarching strategy has been delayed and deadline extended. Comment – this initiative is being 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.	2025

Progress against the Shire of Gnowangerup Workforce Plan 2022-2027 and proposed amendments				
Existing			Proposed	
WP Priority	Actions	Due by	WP Update / Comments	Due by
			3. Maintaining Shires assets including roads and buildings. 4. Facilitating events and profiling the Shire to the wider community. 5. Supporting community groups. 6. Profiling the Shire through social media. It is proposed that this action is combined with action number 19 <i>Attract Employees to join the organisation</i> due to overlap.	
4. New employee inductions.	Design, test and implement compliant employee inductions. Make the induction an integral part of the recruitment process.	2022	Comment - while an on-boarding pack has been developed the induction process is not well managed and requires further work.	2024
5. Work / life balance	Review and design working arrangements where appropriate for office staff, including hours, conditions etc.	2022	Flexible hours and at-home work are offered to all office staff excluding the executive team. Of the 26 office staff positions, 13 work part time.	Completed
6.Regular employee satisfaction surveys.	Monitor employees views on several work-related topics, issues and concerns through an annual survey.	2022	Comment – a staff survey was undertaken by Catalyse in May 2024. This survey identified a 91% of employees rate the Shire as a good place to work. This was a reduction from the survey undertaken in 2022 where the score was 100%. Areas identified for improvement are being actioned by the executive team.	Completed

Progress against the Shire of Gnowangerup Workforce Plan 2022-2027 and proposed amendments				
Existing			Proposed	
WP Priority	Actions	Due by	WP Update / Comments	Due by
7. 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.	Annual pay and performance reviews are timely and effective.	April 2025 - Current EBA negotiations have considered surrounding Shires rates when forming the offer presented to the outdoor workforce. A Comment – staff appraisals are undertaken yearly, and remuneration is considered as part of this process. The outdoor workforce EBA is currently being renegotiated and pay rates and conditions of employment are being discussed. SAT review released April 2024 has provided more scope to increase salaries for managerial positions.	Ongoing
8. Training and development.	Provide and promote learning and development opportunities for employees to enable them to help deliver the Strategic Community Plan.	Ongoing with annual end of calendar year review.	Comment – this is an area for improvement and was identified as a weakness in the 2024 Catalyse survey. This will be prioritised by the executive team. It is proposed that this action is combined with action number 10 <i>Identifying and addressing skills gap</i> due to overlap.	2024
9. Internal promotions.	Design and implement a formal process that encourages staff to seek opportunities for internal promotion where available.	Ongoing with annual review of position requirements.	Comment – 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.	Ongoing

Progress against the Shire of Gnowangerup Workforce Plan 2022-2027 and proposed amendments				
Existing			Proposed	
WP Priority	Actions	Due by	WP Update / Comments	Due by
10. 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.	2023	Comment – this is an area for improvement and was identified as a weakness in the 2024 Catalyse survey. This will be prioritised by the executive team. It is proposed that this action is combined with action number 8 <i>Training Development</i> due to overlap.	2024
11. Implementation of the Workforce Plan	Implement all strategies and actions as outlined in the Plan.	2022-2027	Comment – this action is to be deleted as it relates to the whole plan which all have separate actions.	
12. HR Policies and Procedures.	Audit, review and develop policies consistent with current legislation and Shire's goals.		Comment – policies and procedures have been reviewed though when new policies are required these will be developed at that time.	2025 and ongoing
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.	2022/23	April 2025 – A quote has been sought from an external entity to audit our current HR system and determine if it is fit for purpose and make recommendations on process improvements. Comment – this is a large project and fits in with the Shire's need to review all systems and processes.	2026/27
14. Position description review audit and review.	Ensure each employee has an accurate and up to date position description.	2022/23 and as positions are vacated	Comment – position descriptions are reviewed as part of the annual appraisal process and when positions are advertised.	Completed.

Progress against the Shire of Gnowangerup Workforce Plan 2022-2027 and proposed amendments				
Existing			Proposed	
WP Priority	Actions	Due by	WP Update / Comments	Due by
		prior to recruitment.		
15. Position descriptions maintenance.	Ensure all PDs are kept up-to-date, and each employee has access to a copy.	2022	Comment – position descriptions are reviewed as part of the annual appraisal process and when positions are advertised.	Completed
16. Exit interviews.	Design, test and implement an exit interview process and questionnaire.	2022	Comment – staff turnover is low and when appropriate, reasons for leaving are discussed. A formal process is not required.	Completed
17. WHS Management	Audit and review WHS policy / plans and make appropriate adjustments.	2022/23		Completed
18. Imminent retirements	Devise and implement strategies to support a well-managed transition to retirement.	Current to ongoing for the lifetime of plan	April 2025 – Recruitment is underway to engage a human resources manager and will be further developed upon their engagement. Comment – as the workforce is small transition is managed as part of the annual appraisal process. It is proposed that this action is combined with action number 24 <i>Knowledge loss</i> due to overlap.	Ongoing
19. Attract employees to join the organisation.	Refer to recruitment and attraction strategy.	2022/23	This action is being addressed as part of action number 3 <i>Prospective employee attraction</i> .	Completed

Progress against the Shire of Gnowangerup Workforce Plan 2022-2027 and proposed amendments				
Existing			Proposed	
WP Priority	Actions	Due by	WP Update / Comments	Due by
20. Traineeships	Appoint trainees in areas of Shire (Admin / Works) include mentoring strategies.	TBD	Comment – if the opportunity presents this initiative will be actioned.	Completed
21. Succession planning	Identify vulnerable positions and develop succession strategy plan.	Strategy / Plan 2022/23 Implement 2023/24	Comment – as the workforce is small transition is managed as part of the annual appraisal process.	Completed
22. Flexible working arrangements	Create flexible working arrangements to assist in the smooth transition of employees to retirement.	2023/24	Comments – this is a duplication of action 5 <i>Work / Life Balance</i> .	Completed
23. Job redesign	Investigate job redesign feasibility / possibilities for applicable positions.	2022/23	Comments – all positions are reviewed as part of the annual appraisal process or when recruiting.	Completed
24. Knowledge loss	Document all relevant procedures and work instructions that are currently not recorded.	2022/23	April 2025 – A project is underway to manage the review and development of procedures and internal policies to ensure they are appropriately documented and retained. Comments – this has been undertaken for selected tasks and positions, but more work is required.	2025

Progress against the Shire of Gnowangerup Workforce Plan 2022-2027 and proposed amendments				
Existing			Proposed	
WP Priority	Actions	Due by	WP Update / Comments	Due by
			It is proposed that this action is combined with action number 12 <i>HR Policies and procedures</i> due to overlap.	

11.5	APPOINTMENT OF PRESIDING AND DEPUTY PRESIDING MEMBER OF RISK AND AUDIT COMMITTEE & CEO REVIEW COMMITTEE
Location:	N/A
Proponent:	N/A
Date of Report:	9 April 2025
Business Unit:	Strategy & Governance
Responsible Officer:	David Nicholson – Chief Executive Officer
Author:	Anita Finn – Senior Governance & Risk Management Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

To appoint the presiding and deputy presiding member of CEO Review Committee.

BACKGROUND

The second tranche of the Local Government Act reform, the Local government Amendment Act 2024 became law on 6 December 2024.

Not all amendments to the Local Government Act have come into operation, the new section 5.12 of the Local Government Act ‘Presiding members and deputies’, will take effect from 7 December 2025.

The new clause requires the appointment of the presiding member and the deputy presiding member of all committees to be appointed by Council by absolute majority.

COMMENTS

Until the 6 December 2024, the presiding and the deputy presiding member of a committee were to be elected by the committee in accordance with Schedule 2.3, Division 1 of the Local Government Act 1995 (preferential voting).

According to the Transitional Provisions of the Local Government Act 1995, the Council must make the appointment of the presiding member and deputy presiding member under the new section 5.12 no later than 1 July 2025.

The existing presiding and deputy presiding member can only continue to be the presiding / deputy presiding member of their committees until the end of 30 June 2025.

CONSULTATION

- Raised with Councillors at the Information Briefing Session on 16 April 2025.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

s. 5.12. Presiding members and deputies

- (1) *The local government must appoint* a member of a committee to be the presiding member of the committee.*

** Absolute majority required.*

- (2) *The local government may appoint* a member of a committee to be the deputy presiding member of the committee.*

** Absolute majority required.*

Transitional Provision – Schedule 9.3

67. Presiding members

- (1) *In this clause —*

amendment day means the day on which section 39 of the 2024 amendment Act comes into operation;

existing committee means a committee of the council of a local government that is in place **immediately** before amendment day;

new section 5.12(1) means section 5.12(1) as inserted by section 39 of the 2024 amendment Act.

- (2) *For each of its existing committees, a local government must make its first appointment of the presiding member under new section 5.12(1) no later than 1 July 2025.*

- (3) *Until the first appointment is made, the person who, immediately before amendment day, is the presiding member of the existing committee may continue to be the presiding member.*

- (4) *If that person goes out of office before the first appointment is made, the person's replacement as presiding member must be appointed by the local government under new section 5.12(1) as soon as practicable (but no later than 1 July 2025).*

[Clause 67 inserted: No. 47 of 2024 s. 159.]

68. Deputy presiding members

- (1) *In this clause —*

amendment day means the day on which section 39 of the 2024 amendment Act comes into operation;

existing deputy presiding member means a person who, immediately before amendment day, is the deputy presiding member of a committee of the council of a local government;

new section 5.12(2) means section 5.12(2) as inserted by section 39 of the 2024 amendment Act.

(2) An existing deputy presiding member may continue to be the deputy presiding member of their committee until the end of 30 June 2025.

(3) Subclause (2) ceases to apply if the existing deputy presiding member, or another person, is appointed by the local government as the deputy presiding member of the committee under new section 5.12(2).

[Clause 68 inserted: No. 47 of 2024 s. 159.]

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

As per Integrated Strategic Plan

Theme	Our Organisation
Community Priority	Forward planning and implementation of plans to achieve strategic priorities

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Risk description	Not to appoint a presiding and deputy presiding member to the Risk and Audit Committee & CEO Review Committee
Primary Strategic Risk Category	Adverse Regulatory Change
Primary Strategic Risk Category Description	- Investigation of Council for non-compliance - Litigation - Reputational damage
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil. It is a statutory requirement under the Local Government Act 1995 s5.12 that the presiding and deputy presiding member of all committees are to be appointed by 30 June 2025.

CONCLUSION

The appointment of the presiding and deputy presiding members of the Risk and Audit Committee and CEO Review Committee by Absolute Majority satisfies the requirements of the legislation amendments.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

MOVED: Cr P Callaghan

SECONDED: Cr L Martin

0425.06 That Council

- 1. Appoints Councillor Kate O'Keeffe as presiding member and Councillor Rebecca O'Meehan as deputy presiding member of the CEO Review Committee.**
- 2. Appoints Councillor Kate O'Keeffe as presiding member and Councillor Rebecca O'Meehan as deputy presiding member of the Risk and Audit Committee.**

CARRIED BY ABSOLUTE MAJORITY: 7/0

**FOR: Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr L Martin,
Cr R Kiddle, Cr R Miniter, Cr P Callaghan**

AGAINST: NIL

11.6 FEBRUARY 2025 MONTHLY FINANCIAL STATEMENTS

Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	9 April 2025
Business Unit:	Corporate and Community Services
Officer:	Kerry Fisher – CFO
Disclosure of Interest:	Nil

ATTACHMENTS

February Monthly Financial Report ending 28 February 2025

PURPOSE OF THE REPORT

For Council to receive the February Monthly Financial Report for the period of 01/02/2025 to 28/02/2025.

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 14th August 2024 the annual material variance threshold of \$10,000 or 10% for reporting budget variances within monthly financial reporting for the 2024/25 financial year.

COMMENTS

The Monthly Financial Report for the period ending 28 February 2025 is 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

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

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

MOVED: Cr L Martin

SECONDED: Cr M Creagh

0425.07 That Council:

- 1. Receives the Monthly Financial Statements for the month of February 2025.**

UNANIMOUSLY CARRIED BY: 7/0

**FOR: Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr L Martin,
Cr R Kiddle, Cr R Miniter, Cr P Callaghan**

AGAINST: NIL

31 March 2025

Mr 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 28 February 2025, 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 28 February 2025 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 28 February 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Net Current Assets Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	4,899,706	4,899,706	4,899,706	0	0.00%	
Grants, subsidies and contributions	856,308	570,840	648,163	77,323	13.55%	▲
Fees and charges	454,019	302,520	342,558	40,038	13.23%	▲
Interest revenue	146,568	97,696	89,006	(8,690)	(8.89%)	
Other revenue	163,568	109,000	125,730	16,730	15.35%	▲
Profit on asset disposals	9,934	4,182	4,182	0	0.00%	
	6,530,103	5,983,944	6,109,345	125,401	2.10%	
Expenditure from operating activities						
Employee costs	(3,265,964)	(2,161,527)	(1,937,041)	224,486	10.39%	▲
Materials and contracts	(3,748,637)	(2,532,092)	(1,765,227)	766,865	30.29%	▲
Utility charges	(197,335)	(131,133)	(92,076)	39,057	29.78%	▲
Depreciation	(4,082,649)	(2,721,532)	(2,515,251)	206,281	7.58%	
Finance costs	(10,398)	(6,912)	(7,091)	(179)	(2.59%)	
Insurance	(245,273)	(245,273)	(245,274)	(1)	(0.00%)	
Other expenditure	(373,285)	(248,808)	(209,562)	39,246	15.77%	▲
Loss on asset disposals	(9,500)	(9,500)	(9,500)	0	0.00%	
	(11,933,041)	(8,056,777)	(6,781,022)	1,275,755	15.83%	
Non cash amounts excluded from operating activities	2(c) 4,161,668	2,721,244	2,520,569	(200,675)	(7.37%)	
Amount attributable to operating activities	(1,241,270)	648,411	1,848,892	1,200,481	185.14%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,384,586	1,297,184	117,901	(1,179,283)	(90.91%)	▼
Proceeds from disposal of assets	446,800	150,909	150,909	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	14,998	7,522	7,522	0	0.00%	
	2,846,384	1,455,615	276,332	(1,179,283)	(81.02%)	
Outflows from investing activities						
Payments for property, plant and equipment	(2,406,730)	(1,648,448)	(971,897)	676,551	41.04%	▲
Payments for construction of infrastructure	(2,936,760)	(2,168,846)	(56,903)	2,111,943	97.38%	▲
	(5,343,490)	(3,817,294)	(1,028,800)	2,788,494	73.05%	
Amount attributable to investing activities	(2,497,106)	(2,361,679)	(752,468)	1,609,211	68.14%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	445,800	0	0	0	0.00%	
	445,800	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(4,476)	(2,941)	(2,941)	0	0.00%	
Repayment of borrowings	(98,952)	(49,138)	(49,138)	0	0.00%	
Transfer to reserves	(437,334)	(19,261)	(19,261)	0	0.00%	
	(540,762)	(71,340)	(71,340)	0	0.00%	
Amount attributable to financing activities	(94,962)	(71,340)	(71,340)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 3,833,338	3,833,338	3,833,338	0	0.00%	
Amount attributable to operating activities	(1,241,270)	648,411	1,848,892	1,200,481	185.14%	▲
Amount attributable to investing activities	(2,497,106)	(2,361,679)	(752,468)	1,609,211	68.14%	▲
Amount attributable to financing activities	(94,962)	(71,340)	(71,340)	0	0.00%	
Surplus or deficit after imposition of general rates	0	2,048,730	4,858,422	2,809,692	137.14%	▲

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 28 FEBRUARY 2025

	Actual 30 June 2024 \$	Actual as at 28 February 2025 \$
CURRENT ASSETS		
Cash and cash equivalents	7,420,687	8,432,422
Trade and other receivables	340,583	809,659
Other financial assets	14,999	7,477
Inventories	42,349	50,834
Contract assets	343,766	0
Other assets	9,941	0
TOTAL CURRENT ASSETS	8,172,325	9,300,392
NON-CURRENT ASSETS		
Trade and other receivables	125,267	125,267
Other financial assets	106,015	106,015
Property, plant and equipment	32,858,500	32,995,265
Infrastructure	138,954,993	137,175,550
TOTAL NON-CURRENT ASSETS	172,044,775	170,402,097
TOTAL ASSETS	180,217,100	179,702,489
CURRENT LIABILITIES		
Trade and other payables	438,473	432,436
Other liabilities	581,666	674,159
Lease liabilities	4,476	1,535
Borrowings	98,952	49,814
Employee related provisions	373,759	378,547
TOTAL CURRENT LIABILITIES	1,497,326	1,536,491
NON-CURRENT LIABILITIES		
Lease liabilities	379	379
Borrowings	324,687	324,687
Employee related provisions	23,545	23,545
TOTAL NON-CURRENT LIABILITIES	348,611	348,611
TOTAL LIABILITIES	1,845,937	1,885,102
NET ASSETS	178,371,163	177,817,387
EQUITY		
Retained surplus	44,636,263	44,063,226
Reserve accounts	2,930,090	2,949,351
Revaluation surplus	130,804,810	130,804,810
TOTAL EQUITY	178,371,163	177,817,387

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

SHIRE OF GNOWANGERUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

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 27 March 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 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

SHIRE OF GNOWANGERUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

2 NET CURRENT ASSETS INFORMATION

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

	Note	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 28 February 2025
Current assets		\$	\$	\$
Cash and cash equivalents		3,290,647	7,420,687	8,432,422
Trade and other receivables		326,271	340,583	809,659
Other financial assets		0	14,999	7,477
Inventories		42,378	42,349	50,834
Contract assets		0	343,766	0
Other assets		0	9,941	0
		3,659,296	8,172,325	9,300,392
Less: current liabilities				
Trade and other payables		(343,769)	(438,473)	(432,436)
Other liabilities		0	(581,666)	(674,159)
Lease liabilities		(379)	(4,476)	(1,535)
Borrowings		(102,088)	(98,952)	(49,814)
Employee related provisions		(378,720)	(373,759)	(378,547)
		(824,956)	(1,497,326)	(1,536,491)
Net current assets		2,834,340	6,674,999	7,763,901
Less: Total adjustments to net current assets	2(b)	(2,834,340)	(2,841,661)	(2,905,479)
Closing funding surplus / (deficit)		0	3,833,338	4,858,422

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(2,921,624)	(2,930,090)	(2,949,351)
Less: Financial assets at amortised cost - self supporting loans		(15,183)	(14,999)	(7,477)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of lease liabilities		379	4,476	1,535
- Current portion of borrowings		102,088	98,952	49,814
Total adjustments to net current assets	2(a)	(2,834,340)	(2,841,661)	(2,905,479)

(c) Non-cash amounts excluded from operating activities

		Amended Budget Estimates 30 June 2025	YTD Budget Estimates 28 February 2025	YTD Actual 28 February 2025
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals		(9,934)	(6,616)	(4,182)
Add: Loss on asset disposals		9,500	6,328	9,500
Add: Depreciation		4,082,649	2,721,532	2,515,251
Movement in current contract liabilities associated with restricted cash		79,453	0	0
Total non-cash amounts excluded from operating activities		4,161,668	2,721,244	2,520,569

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF GNOWANGERUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

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 2024-25 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	77,323	13.55%	▲
Income received from the Long Table Lunch not budgeted.		Permanent	
Fire prevention grants not yet received.		Timing	
Fees and charges	40,038	13.23%	▲
Fire prevention fees received higher than budget.		Permanent	
Chalet rental income and school mowing fees received lower than budget.		Timing	
Other revenue	16,730	15.35%	▲
Reimbursement income received higher than budget for workers compensation, reimbursements general and PPL.		Permanent	
Expenditure from operating activities			
Employee costs	224,486	10.39%	▲
Some employment positions are vacant.			
Materials and contracts	766,865	30.29%	▲
Strategy & governance unit, hazard reductions, medical practice incentive, road maintenance, finance support and human resources expenditure lower than budget.		Timing	
SES and Roman Development YTD actual higher than YTD budget.		Permanent	
Utility charges	39,057	29.78%	▲
Swimming Pool, street lighting and standpipe expenditure lower than budget.		Timing	
Other expenditure	39,246	15.77%	▲
Conference, members allowance expenditure lower than budget.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,179,283)	(90.91%)	▼
Fire prevention, other law order, RRG, Wheatbelt Secondary freight route funding not yet received.		Timing	
Roads to Recovery and GNP Aerodrome grants received lower than YTD budget. LRCI grant funding as contract liability until expenditure obligations are met.		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	676,551	41.04%	▲
YTD timing of projects have been profiled as 8/12th of the budget. YTD timing of budgets are to be reviewed as some building projects have not yet started and some plant purchases are completed.		Timing	
Payments for construction of infrastructure	2,111,943	97.38%	▲
Road and footpath infrastructure works not yet started. Other major projects for recreation & sport, Park Road footbridge and Magitup Dam not yet started.		Timing	
Surplus or deficit after imposition of general rates	2,809,692	137.14%	▲

SHIRE OF GNOWANGERUP

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	2
2	Key Information - Graphical	3
3	Cash and Financial Assets	4
4	Reserve Accounts	5
5	Capital Acquisitions	6
6	Disposal of Assets	9
7	Receivables	10
8	Other Current Assets	11
9	Payables	12
10	Borrowings	13
11	Lease Liabilities	14
12	Other Current Liabilities	15
13	Grants and contributions	16
14	Capital grants and contributions	17
15	Budget Amendments	18

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.83 M	\$3.83 M	\$3.83 M	\$0.00 M
Closing	\$0.00 M	\$2.05 M	\$4.86 M	\$2.81 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$8.43 M	% of total
Unrestricted Cash	\$5.48 M	65.0%
Restricted Cash	\$2.95 M	35.0%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.43 M % Outstanding
Trade Payables	\$0.34 M
0 to 30 Days	93.9%
Over 30 Days	6.1%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	\$0.16 M % Collected
Rates Receivable	\$0.65 M 86.8%
Trade Receivable	\$0.16 M % Outstanding
Over 30 Days	13.5%
Over 90 Days	7.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.24 M)	\$0.65 M	\$1.85 M	\$1.20 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.90 M	% Variance
YTD Budget	\$4.90 M	0.0%

Grants and Contributions		
YTD Actual	\$0.65 M	% Variance
YTD Budget	\$0.57 M	13.5%

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.34 M	% Variance
YTD Budget	\$0.30 M	13.2%

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)
(\$2.50 M)	(\$2.36 M)	(\$0.75 M)	\$1.61 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.15 M	%
Amended Budget	\$0.45 M	(66.2%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.06 M	% Spent
Amended Budget	\$2.94 M	(98.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.12 M	% Received
Amended Budget	\$2.38 M	(95.1%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.09 M)	(\$0.07 M)	(\$0.07 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.05 M)
Interest expense	(\$0.01 M)
Principal due	\$0.37 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$2.95 M
Net Movement	\$0.02 M

Refer to 4 - Cash Reserves

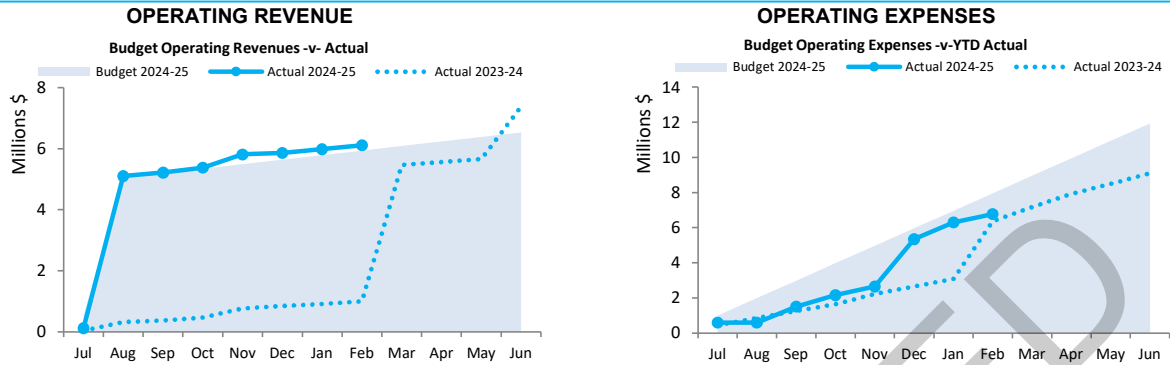
Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.00 M

Refer to Note 11 - Lease Liabilities

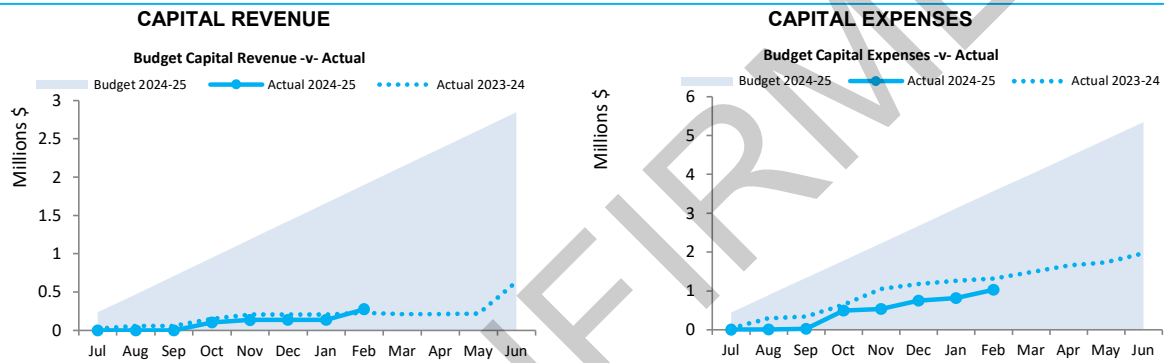
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

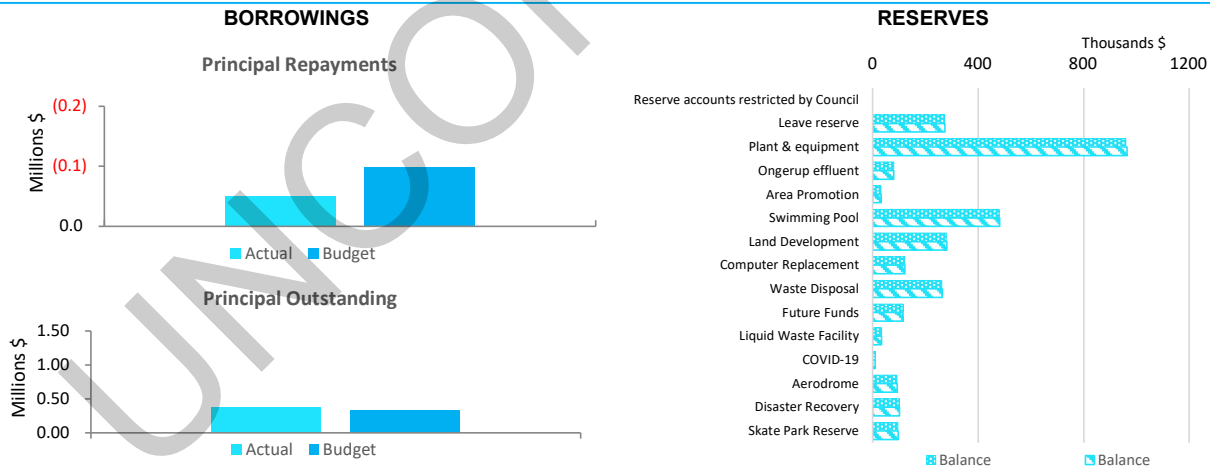
OPERATING ACTIVITIES



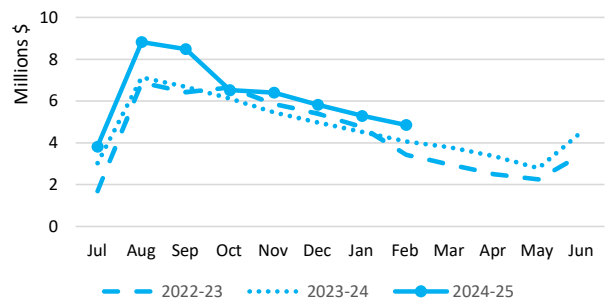
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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	1,482,171	0	1,482,171	Bendigo	Variable	NA
Petty Cash	Cash and cash equivalents	900	0	900	Cash on hand	NA	NA
Reserve Fund Bank	Financial assets at amortised cost	0	2,000,000	2,000,000	Bendigo	4.98%	Apr-25
Municipal Fund Bank - Investments	Financial assets at amortised cost	1,000,000	0	1,000,000	Bendigo	4.20%	Jun-25
Municipal Fund Bank - Investments	Cash and cash equivalents	1,000,000	0	1,000,000	Bendigo	4.40%	Mar-25
Municipal Fund Bank - Investments	Cash and cash equivalents	1,000,000	0	1,000,000	Bendigo	4.80%	Apr-25
Municipal Fund Bank - Investments	Cash and cash equivalents	1,000,000	0	1,000,000	Bendigo	4.90%	May-25
Reserve Fund Bank	Cash and cash equivalents	0	949,351	949,351	Bendigo	Variable	NA
Total		5,483,071	2,949,351	8,432,422			
Comprising							
Cash and cash equivalents		4,483,071	949,351	5,432,422			
Financial assets at amortised cost		1,000,000	2,000,000	3,000,000			
		5,483,071	2,949,351	8,432,422			

KEY INFORMATION

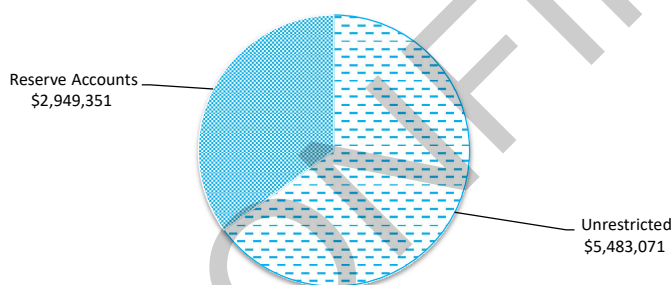
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 28 FEBRUARY 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave reserve	271,803	51,855	0	323,658	271,803	1,787	0	273,590
Plant & equipment	958,572	156,542	(385,000)	730,114	958,572	6,301	0	964,873
Ongerup effluent	79,880	10,545	0	90,425	79,880	525	0	80,405
Area Promotion	32,016	219	0	32,235	32,016	210	0	32,226
Swimming Pool	478,664	59,266	0	537,930	478,664	3,147	0	481,811
Land Development	279,023	25,895	0	304,918	279,023	1,834	0	280,857
Computer Replacement	121,283	30,828	0	152,111	121,283	797	0	122,080
Waste Disposal	262,029	1,789	0	263,818	262,029	1,723	0	263,752
Future Funds	114,511	48,126	(20,800)	141,837	114,511	753	0	115,264
Liquid Waste Facility	33,243	227	0	33,470	33,243	219	0	33,462
COVID-19	9,859	67	0	9,926	9,859	65	0	9,924
Aerodrome	92,409	631	0	93,040	92,409	607	0	93,016
Disaster Recovery	100,746	50,688	0	151,434	100,746	662	0	101,408
Skate Park Reserve	96,052	656	(40,000)	56,708	96,052	631	0	96,683
	2,930,090	437,334	(445,800)	2,921,624	2,930,090	19,261	0	2,949,351

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	198,929	132,608	79,660	(52,948)
Buildings	816,476	544,280	143,944	(400,336)
Furniture & Equipment	30,000	19,992	10,874	(9,118)
Plant & Equipment	1,361,325	951,568	737,419	(214,149)
Acquisition of property, plant and equipment	2,406,730	1,648,448	971,897	(676,551)
Roads	2,370,281	1,818,727	6,125	(1,812,602)
Parks & Ovals	25,185	16,784	25,185	8,401
Footpaths	224,708	128,139	4,115	(124,024)
Sewerage Assets	10,000	6,664	2,167	(4,497)
Infrastructure - Aerodrome	62,097	41,384	16,311	(25,073)
Infrastructure - Other	244,489	157,148	3,000	(154,148)
Acquisition of infrastructure	2,936,760	2,168,846	56,903	(2,111,943)
Total capital acquisitions	5,343,490	3,817,294	1,028,800	(2,788,494)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,384,586	1,297,184	117,901	(1,179,283)
Other (disposals & C/Fwd)	446,800	150,909	150,909	0
Reserve accounts				
Plant & equipment	385,000	0	0	0
Future Funds	20,800	0	0	0
Skate Park Reserve	40,000	0	0	0
Contribution - operations	2,066,304	2,369,201	759,990	(1,609,211)
Capital funding total	5,343,490	3,817,294	1,028,800	(2,788,494)

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 large asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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

Measurement after recognition

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

Reportable Value

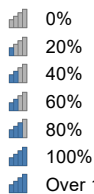
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

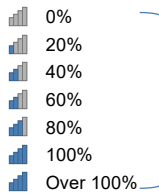


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Amended			
		Current	Year to Date	Year to Date	Variance
		Budget	Budget	Actual	(Under)/Over
Account Description					
Capital Expenditure					
Land					
23064	Quinn St Precinct Development (Capital)(Land)	198,929	132,608	79,660	(52,949)
Land Total		198,929	132,608	79,660	(52,949)
Buildings					
05044	ONG Fire Station (Capital)(Buildings - SP)	155,250	103,496	409	(103,087)
07034	SES Shed (Capital)(Buildings - SP)	68,238	45,480	14,245	(31,235)
14024	32 McDonald Street (Capital)(Build - Non-Sp)	30,000	20,000	26	(19,974)
23094	25 McDonald St - Doctors House (Capital)(Build - Non-Sp)	153,809	102,536	56,900	(45,636)
31014	Ongerup Hall (Capital)(Buildings - SP)	40,000	26,664	0	(26,664)
31024	GNP Town Hall (Capital)(Buildings - SP)	205,000	136,664	1,755	(134,909)
32004	Swimming Pool Improvements (Capital)(Buildings - SP)	76,043	50,688	52,054	1,366
33604	ONG Sports Pavilion (Capital)(Buildings - SP)	0	0	55	55
39004	GNP Depot (Capital)(Buildings - SP)	40,500	27,000	10,861	(16,139)
46004	GNP Caravan Park Chalets (Capital)(Buildings - SP)	7,636	5,088	7,639	2,551
59040	Administration Centre (Capital)(Buildings - SP)	15,000	10,000	0	(10,000)
30014	Borden Public Toilets (Capital)(Buildings - SP))	25,000	16,664	0	(16,664)
Buildings Total		816,476	544,280	143,944	(400,336)
Furniture & Equipment					
03004	Recording Equipment (Capital)(F&E)	20,000	13,328	10,874	(2,454)
59050	Administration F&E (Capital)(F&E)	10,000	6,664	0	(6,664)
Furniture & Equipment Total		30,000	19,992	10,874	(9,118)
Plant & Equipment					
07062	SES Plant Purchases (Capital)(P&E)	18,854	12,568	15,305	2,737
32204	Swimming Pool Plant & Equip (Capital)(P&E)	20,000	13,328	16,915	3,587
40034	Replace Ute GN0046 (Capital)(P&E)	47,792	31,856	0	(31,856)
40154	DCEO Vehicle GN001 (Capital)(P&E)	3,000	2,000	0	(2,000)
40174	Replace Ute GN0028 (Capital)(P&E)	47,793	31,856	0	(31,856)
40294	Replace Vibe Roller GN0051 (Capital)(P&E)	132,200	132,200	132,200	0
40354	Replace Ute GN003 (Capital)(P&E)	43,737	29,152	0	(29,152)
40364	Replace Truck GN007 (Capital)(P&E)	65,000	43,328	0	(43,328)
40484	VMS Trailer Sign (Capital)(P&E)	28,000	18,664	0	(18,664)
40584	Replace Ute Maint Officer (Capital)(P&E)	37,148	24,760	37,148	12,388
40634	Replace Grader GN0021 (Capital)(P&E)	535,851	357,232	535,851	178,619
40644	Replace Loader GN035 (Capital)(P&E)	240,000	160,000	0	(160,000)
40684	Skid Steer Trailer (Capital)(P&E)	45,000	30,000	0	(30,000)
40714	Mechanic Diagnostic Tool (Capital)(P&E)	16,000	10,664	0	(10,664)
40014	PURCHASE OF CEO VEHICLE - GN00	80,000	53,328	0	(53,328)
40084	Other Plant Purchases (Capital)(P&E)	950	632	0	(632)
Plant & Equipment Total		1,361,325	951,568	737,419	(214,149)

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

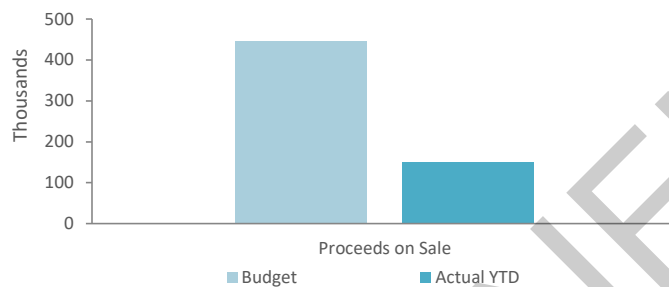


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description			Amended Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Roads						
38004	RRG - Project Grant Works (Capital)(Inf Rds)		934,763	934,763	0	(934,763)
38014	R2R Grant Works (Capital)(Inf Rds)		753,953	376,978	602	(376,375)
38094	Council Funded Roads Program (Capital)(Inf Rds)		282,489	141,246	0	(141,245)
38104	Council Funded - Road Works (Capital)(Inf Rds)		299,076	299,076	673	(298,403)
38124	Secondary Freight Network Program (Capital)(Inf Rds)		100,000	66,664	4,850	(61,814)
Roads Total			2,370,281	1,818,727	6,125	(1,812,599)
Parks & Ovals						
33004	Reticulation of Ovals (Capital)(Inf-Parks)		25,185	16,784	25,185	8,401
Parks & Ovals Total			25,185	16,784	25,185	8,401
Footpaths						
38304	Footpath Construction (Capital)(Inf Footpaths)		224,708	128,139	4,115	(124,024)
Footpaths Total			224,708	128,139	4,115	(124,024)
Sewerage Assets						
26014	ONG Waste Water Ponds (Capital)(Inf Sew)		10,000	6,664	2,167	(4,497)
Sewerage Assets Total			10,000	6,664	2,167	(4,497)
Infrastructure - Aerodrome						
43034	Airstrip Water Infrastructure (Capital)(Inf - Aerodrome)		62,097	41,384	16,311	(25,074)
Infrastructure - Aerodrome Total			62,097	41,384	16,311	(25,074)
Infrastructure - Other						
33804	Other Rec & Sport (Capital)(Oth Inf)		20,000	7,500	0	(7,500)
38604	Park Rd Footbridge (Capital)(Inf Oth)		60,000	40,000	3,000	(37,000)
43904	Airport Dam Pipeline (Capital)(Inf - Oth)		11,774	7,848	0	(7,848)
51114	Stutley Dam (Capital)(Inf Oth)		0	0	0	0
51084	MAGITUP DAM OTHER INFRASTRUCTURE CAPITAL		152,715	101,800	0	(101,800)
Infrastructure - Other Total			244,489	157,148	3,000	(154,148)
Grand Total			5,343,490	3,817,294	1,028,800	(2,788,492)

6 DISPOSAL OF ASSETS

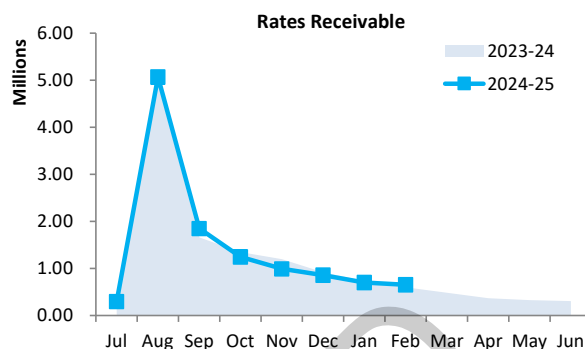
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
	75 Lamont Street	0	90,000	0	0	0	0	0	0
	Plant and equipment								
42016	Komatsu 2013 Motor Grader	0	107,800	0	(9,500)	107,500	98,000	0	(9,500)
50072	Rear Mounted Free Roller	0	0	4,182	0	0	4,182	4,182	0
	Ute GN003	0	17,000	5,752	0	0	0	0	0
	Ute GN0046	0	20,000	0	0	0	0	0	0
	Doctor Vehicle GN006	0	25,000	0	0	0	0	0	0
	Ute GN0028	0	20,000	0	0	0	0	0	0
	Loader	0	60,000	0	0	0	0	0	0
	Vibrating Roller	0	45,000	0	0	30,000	30,000	0	0
	Truck GN003	0	20,000	0	0	0	0	0	0
	Ute GN007	0	20,000	0	0	0	0	0	0
	Ute GN372	0	22,000	0	0	18,727	18,727	0	0
		0	446,800	9,934	(9,500)	156,227	150,909	4,182	(9,500)



7 RECEIVABLES

Rates receivable

	30 June 2024	28 Feb 2025
	\$	\$
Opening arrears previous year	429,171	305,434
Levied this year	4,622,911	4,899,706
Less - collections to date	(4,714,143)	(4,519,243)
Gross rates collectable	337,939	685,897
Allowance for impairment of rates receivable	(32,505)	(32,505)
Net rates collectable	305,434	653,392
% Collected	93.3%	86.8%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,632)	96,895	0	6,804	8,033	110,100
Percentage	(1.5%)	88.0%	0.0%	6.2%	7.3%	
Balance per trial balance						
Trade receivables						110,100
Other receivables						1,220
GST receivable						44,947
Total receivables general outstanding						156,267

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.

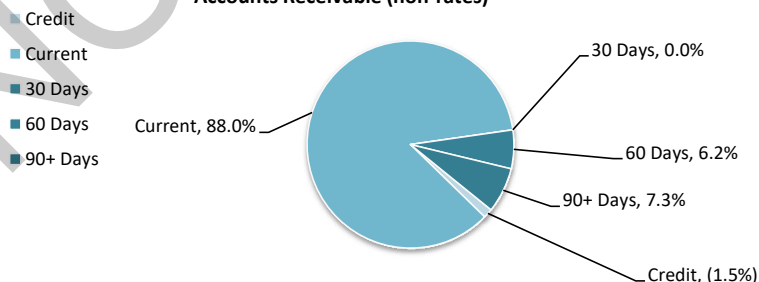
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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.

Accounts Receivable (non-rates)



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 28 February 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	14,999	0	(7,522)	7,477
Inventory				
Fuel, Oil & Materials	42,349	32,546	(24,061)	50,834
Other assets				
Accrued income	9,941	0	(9,941)	0
Contract assets				
Contract assets	343,766	0	(343,766)	0
Total other current assets	411,055	32,546	(385,290)	58,311

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.

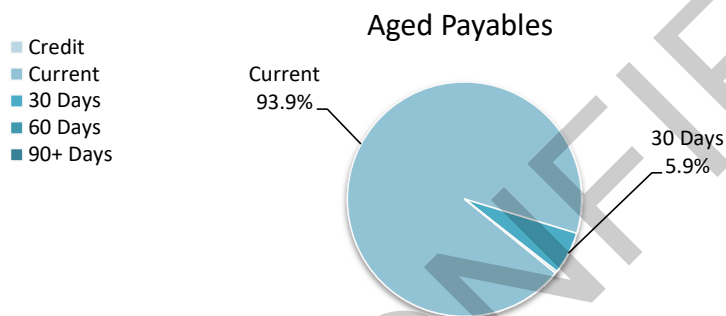
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	317,784	19,955	807	0	338,546
Percentage	0.0%	93.9%	5.9%	0.2%	0.0%	
Balance per trial balance						
Sundry creditors						338,546
ATO liabilities						34,041
Bonds and deposits held						19,386
Prepaid rates						34,167
Accrued interest on loans						1,710
ESL payable						4,586
Total payables general outstanding						432,436

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 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff Housing	281	249,702	0	0	(19,953)	(40,057)	229,749	209,645	(2,742)	(3,644)
Gnowangerup Community Centre	273	47,860	0	0	(11,425)	(23,202)	36,435	24,658	(1,690)	(2,605)
Gnowangerup Synthetic Surface	279	88,235	0	0	(10,238)	(20,695)	77,997	67,540	(2,204)	(3,516)
		385,797	0	0	(41,616)	(83,954)	344,181	301,843	(6,636)	(9,765)
Self supporting loans										
Ongerup Bowls Club		37,842	0	0	(7,522)	(14,998)	30,320	22,844	(356)	(418)
		37,842	0	0	(7,522)	(14,998)	30,320	22,844	(356)	(418)
Total		423,639	0	0	(49,138)	(98,952)	374,501	324,687	(6,992)	(10,183)
Current borrowings		98,952					49,814			
Non-current borrowings		324,687					324,687			
		423,639					374,501			

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

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

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Photocopier Lease	02	\$ 4,855	\$ 0	\$ 0	\$ (2,941)	\$ (4,476)	\$ 1,914	\$ 379	\$ (99)	\$ (215)
Total		4,855	0	0	(2,941)	(4,476)	1,914	379	(99)	(215)
Current lease liabilities		4,476					1,535			
Non-current lease liabilities		379					379			
		4,855					1,914			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 February 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		37,422	0	157,236	(37,961)	156,697
Capital grant/contributions liabilities		544,244	0	0	(26,782)	517,462
Total other liabilities		581,666	0	157,236	(64,743)	674,159
Employee Related Provisions						
Provision for annual leave		135,462	0	0	0	135,462
Provision for long service leave		183,376	0	4,788	0	188,164
Other employee leave provisions		16,095	0	0	0	16,095
Employment on-costs		38,826	0	0	0	38,826
Total Provisions		373,759	0	4,788	0	378,547
Total other current liabilities		955,425	0	162,024	(64,743)	1,052,706

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2024	Liability	Liability	28 Feb 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
WA Local Government Grants Commission - General	0	0	0	0	0	142,080	94,720	106,560
WA Local Government Grants Commission - Roads	0	0	0	0	0	77,757	51,832	58,318
Other Governance	1,719	0	0	1,719	1,719	3,000	2,000	0
DFES - Local Government Grants - BushFire Brigades	0	0	0	0	0	90,605	60,400	67,954
Other Fire Prevention	19,250	110,728	0	129,978	129,978	150,000	100,000	0
AWARE Grant Revenue	0	0	0	0	0	10,650	7,096	10,650
DFES - Local Government Grants - Emergency Services	0	0	0	0	0	42,867	28,576	32,150
Other Rec & Sport	0	0	0	0	0	94,520	63,008	94,520
GNP Library Income	0	0	0	0	0	920	608	0
Main Roads Direct Grant	0	0	0	0	0	243,909	162,600	243,909
Operating grants	0	0	0	0	0	0	0	3,000
Gnowangerup Family Support	16,453	46,508	(37,961)	25,000	25,000	0	0	
	37,422	157,236	(37,961)	156,697	156,697	856,308	570,840	617,061
Contributions								
LONG TABLE LUNCH INCOME	0	0	0	0	0	0	0	31,102
	0	0	0	0	0	0	0	31,102
TOTALS	37,422	157,236	(37,961)	156,697	156,697	856,308	570,840	648,163

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2025	Current Liability 28 Feb 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Fire Prevention	0	0	0	0	0	155,250	103,496	0
Other Law Order	0	0	0	0	0	85,179	56,784	0
TOOMPUP/MAGITUP DAM GRANT INCOME	0	0	0	0	0	86,980	57,984	86,980
Regional Road Group	110,918	0	0	110,918	110,918	536,110	357,400	0
Roads to Recovery	26,782	0	(26,782)	0	0	701,564	467,704	26,782
Local Roads & Community Infrastructure - (LRCI)	406,544	0	0	406,544	406,544	677,573	159,200	0
Wheatbelt Secondary Freight Route	0	0	0	0	0	100,000	66,664	0
GNP Aerodrome Income	0	0	0	0	0	41,930	27,952	4,139
	544,244	0	(26,782)	517,462	517,462	2,384,586	1,297,184	117,901

SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025

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
Grants, subsidies and contributions	27/11/2024 item 11.4	Operating revenue	0	10,650	0	10,650
Materials and contracts	27/11/2024 item 11.4	Operating expenses	0	0	(3,300)	7,350
Materials and contracts	30/10/2024 item 11.7	Operating expenses	0	0	(20,800)	(13,450)
Materials and contracts	11/12/2024 item 11.5	Operating expenses	0	0	(60,000)	(73,450)
Transfer from reserves	30/10/2024 item 11.7	Capital revenue	0	20,800	0	(52,650)
Transfer to reserves	30/10/2024 item 11.7	Capital expenses	0	0	(20,800)	(73,450)
General rates	19/02/2025 item 11.9	Operating revenue	0	0	(5,245)	(78,695)
Grants, subsidies and contributions	19/02/2025 item 11.9	Operating revenue	0	203,805	0	125,110
Fees and charges	19/02/2025 item 11.9	Operating revenue	0	0	(22,786)	102,324
Interest revenue	19/02/2025 item 11.9	Operating revenue	0	74,960	0	177,284
Other revenue	19/02/2025 item 11.9	Operating revenue	0	95,092	0	272,376
Profit on asset disposals	19/02/2025 item 11.9	Non cash item	9,934	0	0	272,376
Employee costs	19/02/2025 item 11.9	Operating expenses	0	20,829	0	293,205
Materials and contracts	19/02/2025 item 11.9	Operating expenses	0	0	(218,061)	75,144
Insurance	19/02/2025 item 11.9	Operating expenses	0	22,933	0	98,077
Other expenditure	19/02/2025 item 11.9	Operating expenses	0	112,103	0	210,180
Loss on asset disposal	19/02/2025 item 11.9	Non cash item	(9,500)	0	0	210,180
Capital grants, subsidies and contributions	19/02/2025 item 11.9	Capital revenue	0	0	(1,313,020)	(1,102,840)
Land and buildings	19/02/2025 item 11.9	Capital expenses	0	0	(116,135)	(1,218,975)
Plant and equipment	19/02/2025 item 11.9	Capital expenses	0	16,339	0	(1,202,636)
Infrastructure roads	19/02/2025 item 11.9	Capital expenses	0	1,400,000	0	197,364
Infrastructure other	19/02/2025 item 11.9	Capital expenses	0	0	(4,158)	193,206
Transfer to reserves	19/02/2025 item 11.9	Capital expenses	0	0	(26,544)	166,662
Surplus or deficit at the start of the financial year	19/02/2025 item 11.9	Opening surplus(deficit)	0	0	(166,662)	0
				1,977,511	(1,977,511)	0

11.7	MARCH 2025 MONTHLY FINANCIAL STATEMENTS
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	9 April 2025
Business Unit:	Corporate and Community Services
Officer:	Kerry Fisher – CFO
Disclosure of Interest:	Nil

ATTACHMENTS

March Monthly Financial Report ending 31 March 2025

PURPOSE OF THE REPORT

For Council to receive the March Monthly Financial Report for the period of 01/03/2025 to 31/03/2025.

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 14th August 2024 the annual material variance threshold of \$10,000 or 10% for reporting budget variances within monthly financial reporting for the 2024/25 financial year.

COMMENTS

The Monthly Financial Report for the period ending 31 March 2025 is 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

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

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

MOVED: Cr P Callaghan

SECONDED: Cr R Miniter

0425.08 That Council:

- 1. Receives the Monthly Financial Statements for the month of March 2025.**

UNANIMOUSLY CARRIED BY: 7/0

**FOR: Cr K O’Keeffe, Cr R O’Meehan, Cr M Creagh, Cr L Martin,
Cr R Kiddle, Cr R Miniter, Cr P Callaghan**

AGAINST: NIL

10 April 2025

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

Dear David

COMPILATION REPORT TO SHIRE OF GNOWANGERUP

We have compiled the accompanying special purpose financial report of Shire of Gnowangerup which comprise the statement of financial position as at 31 March 2025, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information of Shire of Gnowangerup as at 31 March 2025 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 31 March 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Net Current Assets Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	4,899,706	4,899,706	4,899,706	0	0.00%	
Grants, subsidies and contributions	856,308	642,201	704,074	61,873	9.63%	
Fees and charges	454,019	340,335	376,000	35,665	10.48%	▲
Interest revenue	146,568	109,908	97,638	(12,270)	(11.16%)	▼
Other revenue	163,568	122,625	134,200	11,575	9.44%	
Profit on asset disposals	9,934	4,182	4,182	0	0.00%	
	6,530,103	6,118,957	6,215,800	96,843	1.58%	
Expenditure from operating activities						
Employee costs	(3,265,964)	(2,431,856)	(2,137,663)	294,193	12.10%	▲
Materials and contracts	(3,748,637)	(2,827,939)	(1,919,903)	908,036	32.11%	▲
Utility charges	(197,335)	(147,910)	(99,317)	48,593	32.85%	▲
Depreciation	(4,082,649)	(3,061,723)	(2,515,251)	546,472	17.85%	▲
Finance costs	(10,398)	(7,776)	(8,843)	(1,067)	(13.72%)	
Insurance	(245,273)	(245,273)	(245,453)	(180)	(0.07%)	
Other expenditure	(373,285)	(279,909)	(229,028)	50,881	18.18%	▲
Loss on asset disposals	(9,500)	(9,500)	(9,500)	0	0.00%	
	(11,933,041)	(9,011,886)	(7,164,958)	1,846,928	20.49%	
Non cash amounts excluded from operating activities	2(c) 4,161,668	3,061,399	2,520,569	(540,830)	(17.67%)	▼
Amount attributable to operating activities	(1,241,270)	168,470	1,571,411	1,402,941	832.75%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,384,586	1,280,232	55,253	(1,224,979)	(95.68%)	▼
Proceeds from disposal of assets	446,800	150,909	150,909	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	14,998	7,522	7,522	0	0.00%	
	2,846,384	1,438,663	213,684	(1,224,979)	(85.15%)	
Outflows from investing activities						
Payments for property, plant and equipment	(2,406,730)	(1,269,888)	(1,115,125)	154,763	12.19%	▲
Payments for construction of infrastructure	(2,936,760)	(2,136,983)	(324,313)	1,812,670	84.82%	▲
	(5,343,490)	(3,406,871)	(1,439,438)	1,967,433	57.75%	
Amount attributable to investing activities	(2,497,106)	(1,968,208)	(1,225,754)	742,454	37.72%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	445,800	0	0	0	0.00%	
	445,800	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(4,476)	(3,316)	(3,316)	0	0.00%	
Repayment of borrowings	(98,952)	(69,243)	(69,243)	0	0.00%	
Transfer to reserves	(437,334)	(20,353)	(20,353)	0	0.00%	
	(540,762)	(92,912)	(92,912)	0	0.00%	
Amount attributable to financing activities	(94,962)	(92,912)	(92,912)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 3,833,338	3,833,338	3,833,338	0	0.00%	
Amount attributable to operating activities	(1,241,270)	168,470	1,571,411	1,402,941	832.75%	▲
Amount attributable to investing activities	(2,497,106)	(1,968,208)	(1,225,754)	742,454	37.72%	▲
Amount attributable to financing activities	(94,962)	(92,912)	(92,912)	0	0.00%	
Surplus or deficit after imposition of general rates	0	1,940,688	4,086,083	2,145,395	110.55%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2025

	Actual 30 June 2024	Actual as at 31 March 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	7,420,687	7,625,067
Trade and other receivables	340,583	1,332,183
Other financial assets	14,999	7,477
Inventories	42,349	50,834
Contract assets	343,766	0
Other assets	9,941	0
TOTAL CURRENT ASSETS	8,172,325	9,015,561
NON-CURRENT ASSETS		
Trade and other receivables	125,267	125,267
Other financial assets	106,015	106,015
Property, plant and equipment	32,858,500	33,138,493
Infrastructure	138,954,993	137,442,960
TOTAL NON-CURRENT ASSETS	172,044,775	170,812,735
TOTAL ASSETS	180,217,100	179,828,296
CURRENT LIABILITIES		
Trade and other payables	438,473	338,852
Other liabilities	581,666	1,254,159
Lease liabilities	4,476	1,160
Borrowings	98,952	29,709
Employee related provisions	373,759	378,547
TOTAL CURRENT LIABILITIES	1,497,326	2,002,427
NON-CURRENT LIABILITIES		
Lease liabilities	379	379
Borrowings	324,687	324,687
Employee related provisions	23,545	23,545
TOTAL NON-CURRENT LIABILITIES	348,611	348,611
TOTAL LIABILITIES	1,845,937	2,351,038
NET ASSETS	178,371,163	177,477,258
EQUITY		
Retained surplus	44,636,263	43,722,005
Reserve accounts	2,930,090	2,950,443
Revaluation surplus	130,804,810	130,804,810
TOTAL EQUITY	178,371,163	177,477,258

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

SHIRE OF GNOWANGERUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

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 10 April 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 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

SHIRE OF GNOWANGERUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

2 NET CURRENT ASSETS INFORMATION

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

	Note	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 31 March 2025
Current assets		\$	\$	\$
Cash and cash equivalents		3,290,647	7,420,687	7,625,067
Trade and other receivables		326,271	340,583	1,332,183
Other financial assets		0	14,999	7,477
Inventories		42,378	42,349	50,834
Contract assets		0	343,766	0
Other assets		0	9,941	0
		3,659,296	8,172,325	9,015,561
Less: current liabilities				
Trade and other payables		(343,769)	(438,473)	(338,852)
Other liabilities		0	(581,666)	(1,254,159)
Lease liabilities		(379)	(4,476)	(1,160)
Borrowings		(102,088)	(98,952)	(29,709)
Employee related provisions		(378,720)	(373,759)	(378,547)
		(824,956)	(1,497,326)	(2,002,427)
Net current assets		2,834,340	6,674,999	7,013,134
Less: Total adjustments to net current assets	2(b)	(2,834,340)	(2,841,661)	(2,927,051)
Closing funding surplus / (deficit)		0	3,833,338	4,086,083

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(2,921,624)	(2,930,090)	(2,950,443)
Less: Financial assets at amortised cost - self supporting loans		(15,183)	(14,999)	(7,477)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of lease liabilities		379	4,476	1,160
- Current portion of borrowings		102,088	98,952	29,709
Total adjustments to net current assets	2(a)	(2,834,340)	(2,841,661)	(2,927,051)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2025	YTD Budget Estimates 31 March 2025	YTD Actual 31 March 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(9,934)	(7,443)	(4,182)
Add: Loss on asset disposals	9,500	7,119	9,500
Add: Depreciation	4,082,649	3,061,723	2,515,251
Movement in current contract liabilities associated with restricted cash	79,453	0	0
Total non-cash amounts excluded from operating activities	4,161,668	3,061,399	2,520,569

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF GNOWANGERUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

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 2024-25 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Fees and charges	35,665	10.48%	▲
Fire prevention fees and swimming pool income received higher than budget.		Permanent	
School mowing fees and Virginia land lease no YTD actual income received.		Timing	
Interest revenue	(12,270)	(11.16%)	▼
Interest earned on investments higher than budget.		Permanent	
Interest earnings on reserve funds lower than expected.		Timing	
Expenditure from operating activities			
Employee costs	294,193	12.10%	▲
Some employment positions are vacant.			
Materials and contracts	908,036	32.11%	▲
Hazard reductions, road maintenance expenditure lower than budget.		Timing	
Utility charges	48,593	32.85%	▲
Swimming Pool, street lighting and standpipe expenditure lower than budget.		Timing	
Depreciation	546,472	17.85%	▲
Monthly depreciation not run for February and March 2025.			
Other expenditure	50,881	18.18%	▲
Conference, members allowance expenditure lower than budget.		Timing	
Cemeteries administration higher than budget.		Permanent	
Non cash amounts excluded from operating activities	(540,830)	(17.67%)	▼
Asset register movements.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,224,979)	(95.68%)	▼
Fire prevention, other law order, Wheatbelt Secondary freight route funding not yet received.		Timing	
Roads to Recovery and GNP Aerodrome grants received lower than YTD budget. LRCI and RRG grant funding as contract liability until expenditure obligations are met.		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	154,763	12.19%	▲
YTD timing of projects have been profiled as 9/12th of the budget. YTD timing of budgets are to be reviewed as some building projects have not yet started and some plant purchases are completed.		Timing	
Payments for construction of infrastructure	1,812,670	84.82%	▲
Footpath and some Road infrastructure works not yet started. Other major projects for recreation & sport, Park Road footbridge and Magitup Dam not yet started.		Timing	
Surplus or deficit after imposition of general rates	2,145,395	110.55%	▲

SHIRE OF GNOWANGERUP

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	2
2	Key Information - Graphical	3
3	Cash and Financial Assets	4
4	Reserve Accounts	5
5	Capital Acquisitions	6
6	Disposal of Assets	9
7	Receivables	10
8	Other Current Assets	11
9	Payables	12
10	Borrowings	13
11	Lease Liabilities	14
12	Other Current Liabilities	15
13	Grants and contributions	16
14	Capital grants and contributions	17
15	Budget Amendments	18

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.83 M	\$3.83 M	\$3.83 M	\$0.00 M
Closing	\$0.00 M	\$1.94 M	\$4.09 M	\$2.15 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$7.63 M	% of total
Unrestricted Cash	\$4.67 M	61.3%
Restricted Cash	\$2.95 M	38.7%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.34 M % Outstanding
Trade Payables	\$0.14 M
0 to 30 Days	75.6%
Over 30 Days	24.4%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	\$0.86 M % Collected
Rates Receivable	\$0.47 M 90.3%
Trade Receivable	\$0.86 M % Outstanding
Over 30 Days	1.1%
Over 90 Days	1.1%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.24 M)	\$0.17 M	\$1.57 M	\$1.40 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.90 M	% Variance
YTD Budget	\$4.90 M	0.0%

Grants and Contributions		
YTD Actual	\$0.70 M	% Variance
YTD Budget	\$0.64 M	9.6%

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.38 M	% Variance
YTD Budget	\$0.34 M	10.5%

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)
(\$2.50 M)	(\$1.97 M)	(\$1.23 M)	\$0.74 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.15 M	%
Amended Budget	\$0.45 M	(66.2%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.32 M	% Spent
Amended Budget	\$2.94 M	(89.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.06 M	% Received
Amended Budget	\$2.38 M	(97.7%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.09 M)	(\$0.09 M)	(\$0.09 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.07 M)
Interest expense	(\$0.01 M)
Principal due	\$0.35 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$2.95 M
Net Movement	\$0.02 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.00 M

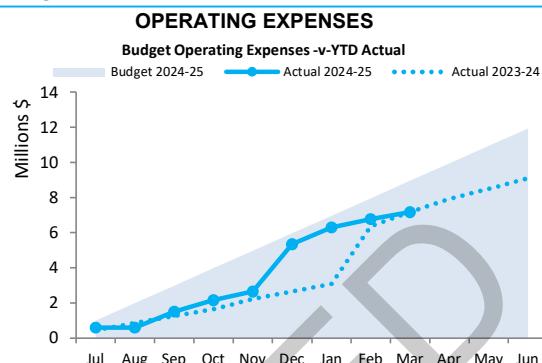
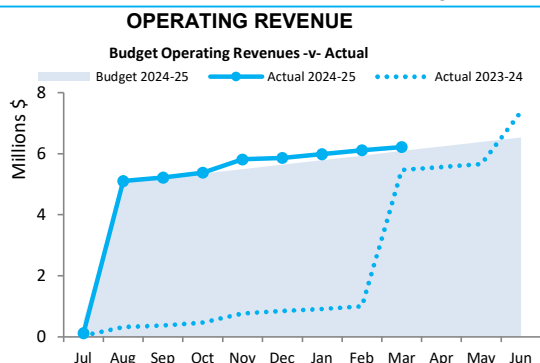
Refer to Note 11 - Lease Liabilities

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

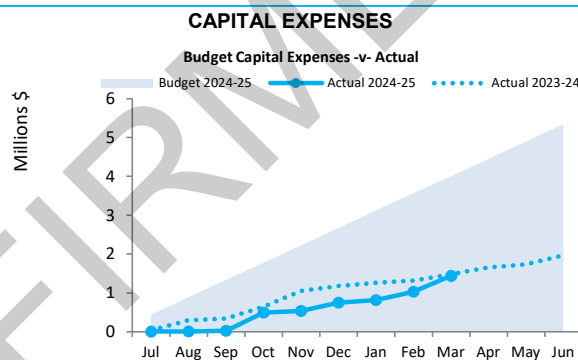
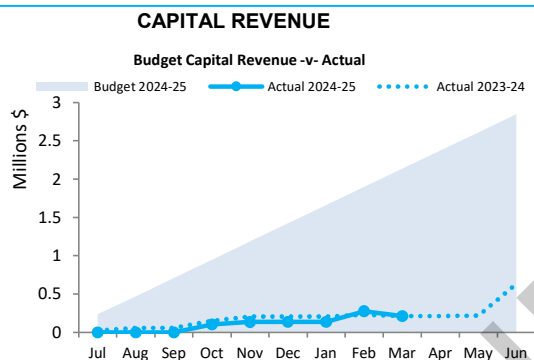
SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

2 KEY INFORMATION - GRAPHICAL

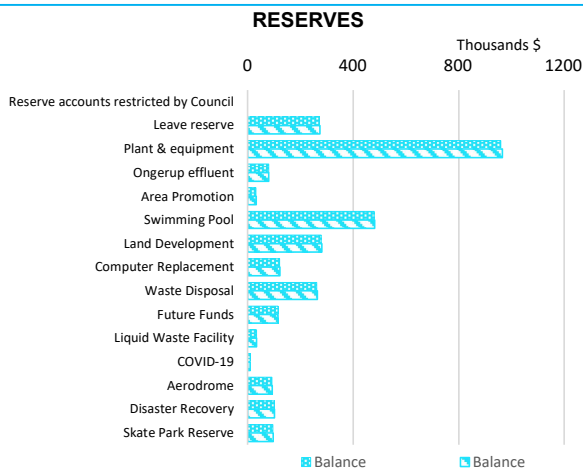
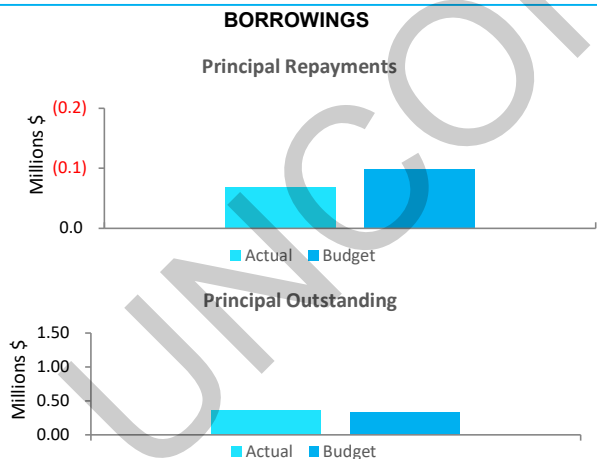
OPERATING ACTIVITIES



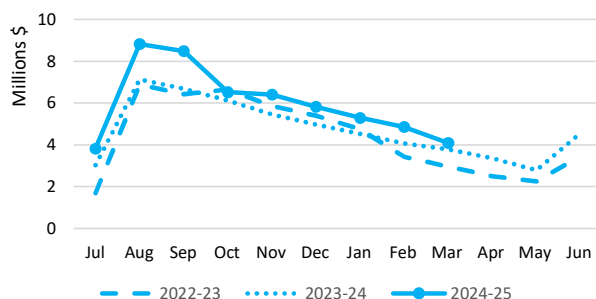
INVESTING ACTIVITIES



FINANCING ACTIVITIES



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	673,724	0	673,724	Bendigo	Variable	NA
Petty Cash	Cash and cash equivalents	900	0	900	Cash on hand	NA	NA
Reserve Fund Bank	Financial assets at amortised cost	0	2,000,000	2,000,000	Bendigo	4.98%	Apr-25
Municipal Fund Bank - Investments	Financial assets at amortised cost	1,000,000	0	1,000,000	Bendigo	4.75%	Jun-25
Municipal Fund Bank - Investments	Cash and cash equivalents	1,000,000	0	1,000,000	Bendigo	4.60%	Jul-25
Municipal Fund Bank - Investments	Cash and cash equivalents	1,000,000	0	1,000,000	Bendigo	4.80%	Apr-25
Municipal Fund Bank - Investments	Cash and cash equivalents	1,000,000	0	1,000,000	Bendigo	4.90%	May-25
Reserve Fund Bank	Cash and cash equivalents	0	950,443	950,443	Bendigo	Variable	NA
Total		4,674,624	2,950,443	7,625,067			
Comprising							
Cash and cash equivalents		3,674,624	950,443	4,625,067			
Financial assets at amortised cost		1,000,000	2,000,000	3,000,000			
		4,674,624	2,950,443	7,625,067			

KEY INFORMATION

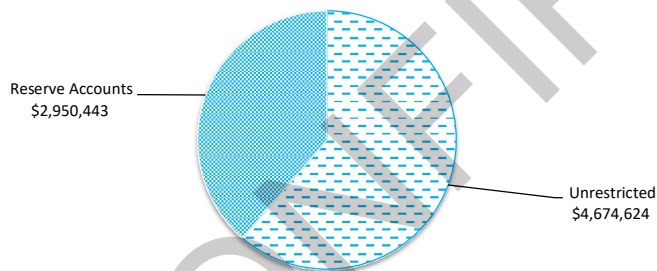
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave reserve	271,803	51,855	0	323,658	271,803	1,888	0	273,691
Plant & equipment	958,572	156,542	(385,000)	730,114	958,572	6,659	0	965,231
Ongerup effluent	79,880	10,545	0	90,425	79,880	555	0	80,435
Area Promotion	32,016	219	0	32,235	32,016	222	0	32,238
Swimming Pool	478,664	59,266	0	537,930	478,664	3,325	0	481,989
Land Development	279,023	25,895	0	304,918	279,023	1,938	0	280,961
Computer Replacement	121,283	30,828	0	152,111	121,283	842	0	122,125
Waste Disposal	262,029	1,789	0	263,818	262,029	1,820	0	263,849
Future Funds	114,511	48,126	(20,800)	141,837	114,511	795	0	115,306
Liquid Waste Facility	33,243	227	0	33,470	33,243	231	0	33,474
COVID-19	9,859	67	0	9,926	9,859	69	0	9,928
Aerodrome	92,409	631	0	93,040	92,409	642	0	93,051
Disaster Recovery	100,746	50,688	0	151,434	100,746	700	0	101,446
Skate Park Reserve	96,052	656	(40,000)	56,708	96,052	667	0	96,719
	2,930,090	437,334	(445,800)	2,921,624	2,930,090	20,353	0	2,950,443

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	198,929	88,926	87,522	(1,404)
Buildings	816,476	279,385	235,118	(44,267)
Furniture & Equipment	30,000	20,000	10,874	(9,126)
Plant & Equipment	1,361,325	881,577	781,611	(99,966)
Acquisition of property, plant and equipment	2,406,730	1,269,888	1,115,125	(154,763)
Roads	2,370,281	2,011,172	264,776	(1,746,396)
Parks & Ovals	25,185	25,185	25,185	0
Footpaths	224,708	6,691	4,115	(2,576)
Sewerage Assets	10,000	7,497	2,167	(5,330)
Infrastructure - Aerodrome	62,097	21,438	18,626	(2,812)
Infrastructure - Other	244,489	65,000	9,444	(55,556)
Acquisition of infrastructure	2,936,760	2,136,983	324,313	(1,812,670)
Total capital acquisitions	5,343,490	3,406,871	1,439,438	(1,967,433)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,384,586	1,280,232	55,253	(1,224,979)
Other (disposals & C/Fwd)	446,800	150,909	150,909	0
Reserve accounts				
Plant & equipment	385,000	0	0	0
Future Funds	20,800	0	0	0
Skate Park Reserve	40,000	0	0	0
Contribution - operations	2,066,304	1,975,730	1,233,276	(742,454)
Capital funding total	5,343,490	3,406,871	1,439,438	(1,967,433)

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 large asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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

Measurement after recognition

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

Reportable Value

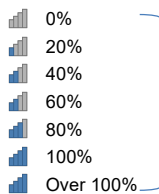
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

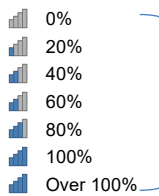


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Amended			
		Current	Year to Date	Year to Date	Variance
		Budget	Budget	Actual	(Under)/Over
Account Description					
Capital Expenditure					
Land					
23064	Quinn St Precinct Development (Capital)(Land)	198,929	88,926	87,522	(1,404)
Land Total		198,929	88,926	87,522	(1,404)
Buildings					
05044	ONG Fire Station (Capital)(Buildings - SP)	155,250	0	409	409
07034	SES Shed (Capital)(Buildings - SP)	68,238	67,747	54,165	(13,582)
14024	32 McDonald Street (Capital)(Build - Non-Sp)	30,000	30,000	0	(30,000)
23094	25 McDonald St - Doctors House (Capital)(Build - Non-Sp)	153,809	52,853	65,830	12,977
31014	Ongerup Hall (Capital)(Buildings - SP)	40,000	0	0	0
31024	GNP Town Hall (Capital)(Buildings - SP)	205,000	0	1,755	1,755
32004	Swimming Pool Improvements (Capital)(Buildings - SP)	76,043	75,774	71,774	(4,000)
39004	GNP Depot (Capital)(Buildings - SP)	40,500	30,375	22,036	(8,339)
46004	GNP Caravan Park Chalets (Capital)(Buildings - SP)	7,636	7,636	7,727	91
59040	Administration Centre (Capital)(Buildings - SP)	15,000	15,000	11,422	(3,578)
30014	Borden Public Toilets (Capital)(Buildings - SP))	25,000	0	0	0
Buildings Total		816,476	279,385	235,118	(44,266)
Furniture & Equipment					
03004	Recording Equipment (Capital)(F&E)	20,000	20,000	10,874	(9,126)
59050	Administration F&E (Capital)(F&E)	10,000	0	0	0
Furniture & Equipment Total		30,000	20,000	10,874	(9,126)
Plant & Equipment					
07062	SES Plant Purchases (Capital)(P&E)	18,854	18,854	15,305	(3,549)
32204	Swimming Pool Plant & Equip (Capital)(P&E)	20,000	14,994	16,915	1,921
40034	Replace Ute GN0046 (Capital)(P&E)	47,792	35,838	0	(35,838)
40154	DCEO Vehicle GN001 (Capital)(P&E)	3,000	2,250	0	(2,250)
40174	Replace Ute GN0028 (Capital)(P&E)	47,793	0	0	0
40294	Replace Vibe Roller GN0051 (Capital)(P&E)	132,200	132,200	132,200	0
40354	Replace Ute GN003 (Capital)(P&E)	43,737	43,737	44,192	455
40364	Replace Truck GN007 (Capital)(P&E)	65,000	0	0	0
40484	VMS Trailer Sign (Capital)(P&E)	28,000	0	0	0
40584	Replace Ute Maint Officer (Capital)(P&E)	37,148	37,148	37,148	0
40634	Replace Grader GN0021 (Capital)(P&E)	535,851	535,851	535,851	0
40644	Replace Loader GN035 (Capital)(P&E)	240,000	0	0	0
40684	Skid Steer Trailer (Capital)(P&E)	45,000	0	0	0
40714	Mechanic Diagnostic Tool (Capital)(P&E)	16,000	0	0	0
40014	PURCHASE OF CEO VEHICLE - GN00	80,000	59,994	0	(59,994)
40084	Other Plant Purchases (Capital)(P&E)	950	711	0	(711)
Plant & Equipment Total		1,361,325	881,577	781,611	(99,966)

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

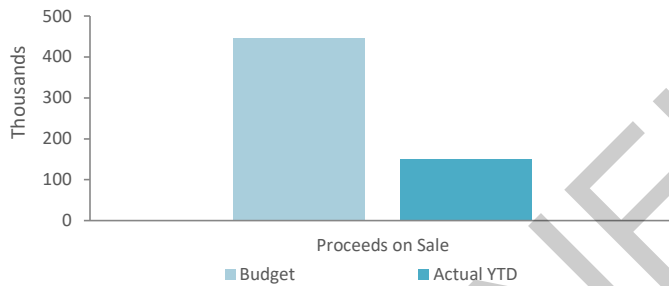


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description			Amended Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Roads						
	38004	RRG - Project Grant Works (Capital)(Inf Rds)	934,763	934,763	0	(934,763)
	38014	R2R Grant Works (Capital)(Inf Rds)	753,953	565,465	3,542	(561,923)
	38094	Council Funded Roads Program (Capital)(Inf Rds)	282,489	211,868	0	(211,867)
	38104	Council Funded - Road Works (Capital)(Inf Rds)	299,076	299,076	256,384	(42,692)
	38124	Secondary Freight Network Program (Capital)(Inf Rds)	100,000	0	4,850	4,850
	Roads Total		2,370,281	2,011,172	264,776	(1,746,395)
Parks & Ovals						
	33004	Reticulation of Ovals (Capital)(Inf-Parks)	25,185	25,185	25,185	0
	Parks & Ovals Total		25,185	25,185	25,185	0
Footpaths						
	38304	Footpath Construction (Capital)(Inf Footpaths)	224,708	6,691	4,115	(2,576)
	Footpaths Total		224,708	6,691	4,115	(2,576)
Sewerage Assets						
	26014	ONG Waste Water Ponds (Capital)(Inf Sew)	10,000	7,497	2,167	(5,330)
	Sewerage Assets Total		10,000	7,497	2,167	(5,330)
Infrastructure - Aerodrome						
	43034	Airstrip Water Infrastructure (Capital)(Inf - Aerodrome)	62,097	21,438	18,626	(2,812)
	Infrastructure - Aerodrome Total		62,097	21,438	18,626	(2,812)
Infrastructure - Other						
	33804	Other Rec & Sport (Capital)(Oth Inf)	20,000	20,000	6,444	(13,556)
	38604	Park Rd Footbridge (Capital)(Inf Oth)	60,000	45,000	3,000	(42,000)
	43904	Airport Dam Pipeline (Capital)(Inf - Oth)	11,774	0	0	0
	51114	Stutley Dam (Capital)(Inf Oth)	0	0	0	0
	51084	MAGITUP DAM OTHER INFRASTRUCTURE CAPITAL	152,715	0	0	0
	51044	Formby Road Bore (Capital)(Inf-Oth)	0	0	0	0
	Infrastructure - Other Total		244,489	65,000	9,444	(55,556)

6 DISPOSAL OF ASSETS

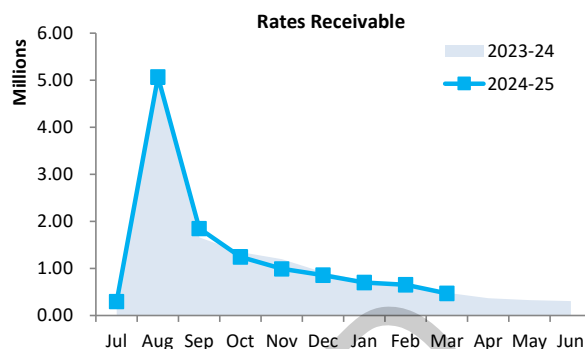
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
	75 Lamont Street	0	90,000	0	0	0	0	0	0
	Plant and equipment								
42016	Komatsu 2013 Motor Grader	0	107,800	0	(9,500)	107,500	98,000	0	(9,500)
50072	Rear Mounted Free Roller	0	0	4,182	0	0	4,182	4,182	0
	Ute GN003	0	17,000	5,752	0	0	0	0	0
	Ute GN0046	0	20,000	0	0	0	0	0	0
	Doctor Vehicle GN006	0	25,000	0	0	0	0	0	0
	Ute GN0028	0	20,000	0	0	0	0	0	0
	Loader	0	60,000	0	0	0	0	0	0
	Vibrating Roller	0	45,000	0	0	30,000	30,000	0	0
	Truck GN003	0	20,000	0	0	0	0	0	0
	Ute GN007	0	20,000	0	0	0	0	0	0
	Ute GN372	0	22,000	0	0	18,727	18,727	0	0
		0	446,800	9,934	(9,500)	156,227	150,909	4,182	(9,500)



7 RECEIVABLES

Rates receivable

	30 June 2024	31 Mar 2025
	\$	\$
Opening arrears previous year	429,171	305,434
Levied this year	4,622,911	4,899,706
Less - collections to date	(4,714,143)	(4,699,714)
Gross rates collectable	337,939	505,426
Allowance for impairment of rates receivable	(32,505)	(32,505)
Net rates collectable	305,434	472,921
% Collected	93.3%	90.3%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,010)	750,062	150	0	8,195	757,397
Percentage	(0.1%)	99.0%	0.0%	0.0%	1.1%	
Balance per trial balance						
Trade receivables						757,397
Other receivables						1,220
GST receivable						100,645
Total receivables general outstanding						859,262

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.

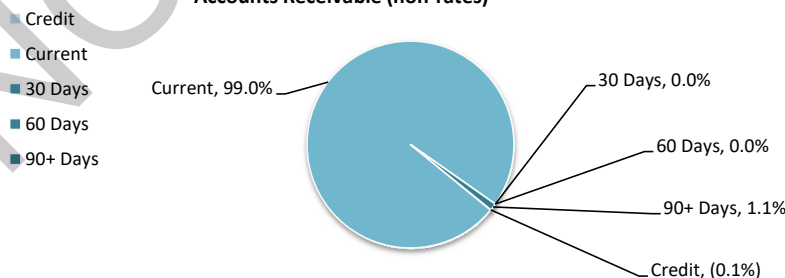
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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.

Accounts Receivable (non-rates)



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 March 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	14,999	0	(7,522)	7,477
Inventory				
Fuel, Oil & Materials	42,349	32,546	(24,061)	50,834
Other assets				
Accrued income	9,941	0	(9,941)	0
Contract assets				
Contract assets	343,766	0	(343,766)	0
Total other current assets	411,055	32,546	(385,290)	58,311
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

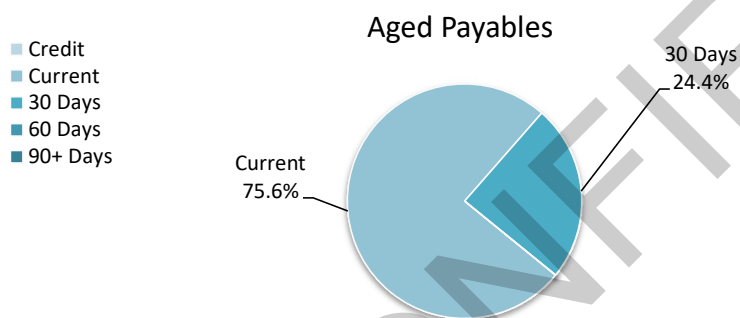
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	107,728	34,684	0	0	142,412
Percentage	0.0%	75.6%	24.4%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						142,412
ATO liabilities						138,098
Bonds and deposits held						13,432
Prepaid rates						38,614
Accrued interest on loans						1,710
ESL payable						4,586
Total payables general outstanding						338,852
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars		Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff Housing	281		249,702	0	0	(40,058)	(40,057)	209,644	209,645	(4,488)	(3,644)
Gnowangerup Community Centre	273		47,860	0	0	(11,425)	(23,202)	36,435	24,658	(1,690)	(2,605)
Gnowangerup Synthetic Surface	279		88,235	0	0	(10,238)	(20,695)	77,997	67,540	(2,205)	(3,516)
			385,797	0	0	(61,721)	(83,954)	324,076	301,843	(8,383)	(9,765)
Self supporting loans											
Ongerup Bowls Club			37,842	0	0	(7,522)	(14,998)	30,320	22,844	(356)	(418)
			37,842	0	0	(7,522)	(14,998)	30,320	22,844	(356)	(418)
Total			423,639	0	0	(69,243)	(98,952)	354,396	324,687	(8,739)	(10,183)
Current borrowings			98,952					29,709			
Non-current borrowings			324,687					324,687			
			423,639					354,396			

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

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

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Photocopier Lease	02	\$ 4,855	\$ 0	\$ 0	\$ (3,316)	\$ (4,476)	\$ 1,539	\$ 379	\$ (104)	\$ (215)
Total		4,855	0	0	(3,316)	(4,476)	1,539	379	(104)	(215)
Current lease liabilities		4,476					1,160			
Non-current lease liabilities		379					379			
		4,855					1,539			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		37,422	0	157,236	(37,961)	156,697
Capital grant/contributions liabilities		544,244	0	580,000	(26,782)	1,097,462
Total other liabilities		581,666	0	737,236	(64,743)	1,254,159
Employee Related Provisions						
Provision for annual leave		135,462	0	0	0	135,462
Provision for long service leave		183,376	0	4,788	0	188,164
Other employee leave provisions		16,095	0	0	0	16,095
Employment on-costs		38,826	0	0	0	38,826
Total Provisions		373,759	0	4,788	0	378,547
Total other current liabilities		955,425	0	742,024	(64,743)	1,632,706

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2024	Liability	Liability	31 Mar 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
WA Local Government Grants Commission - General	0	0	0	0	0	142,080	106,560	106,560
WA Local Government Grants Commission - Roads	0	0	0	0	0	77,757	58,317	58,318
Other Governance	1,719	0	0	1,719	1,719	3,000	2,250	0
DFES - Local Government Grants - BushFire Brigades	0	0	0	0	0	90,605	67,950	67,954
Other Fire Prevention	19,250	110,728	0	129,978	129,978	150,000	112,500	0
AWARE Grant Revenue	0	0	0	0	0	10,650	7,983	10,650
DFES - Local Government Grants - Emergency Services	0	0	0	0	0	42,867	32,148	32,150
Other Rec & Sport	0	0	0	0	0	94,520	70,884	94,520
GRANTS FOR COMMUNITY				0	0	0	0	50,000
GNP Library Income	0	0	0	0	0	920	684	0
Main Roads Direct Grant	0	0	0	0	0	243,909	182,925	243,909
Operating grants	0	0	0	0	0	0	0	3,000
Gnowangerup Family Support	16,453	46,508	(37,961)	25,000	25,000	0	0	
	37,422	157,236	(37,961)	156,697	156,697	856,308	642,201	667,061
Contributions								
LONG TABLE LUNCH INCOME	0	0	0	0	0	0	0	31,102
REIMBURSEMENTS				0	0	0	0	5,911
	0	0	0	0	0	0	0	37,013
TOTALS	37,422	157,236	(37,961)	156,697	156,697	856,308	642,201	704,074

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2025	Current Liability 31 Mar 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Fire Prevention	0	0	0	0	0	155,250	116,433	15,634
Other Law Order	0	0	0	0	0	85,179	63,882	0
TOOMPUP/MAGITUP DAM GRANT INCOME	0	0	0	0	0	86,980	65,232	8,698
Regional Road Group	110,918	580,000	0	690,918	690,918	536,110	402,075	0
Roads to Recovery	26,782	0	(26,782)	0	0	701,564	526,167	26,782
Local Roads & Community Infrastructure - (LRCI)	406,544	0	0	406,544	406,544	677,573	0	0
Wheatbelt Secondary Freight Route	0	0	0	0	0	100,000	74,997	0
GNP Aerodrome Income	0	0	0	0	0	41,930	31,446	4,139
	544,244	580,000	(26,782)	1,097,462	1,097,462	2,384,586	1,280,232	55,253

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
Grants, subsidies and contributions	27/11/2024 item 11.4	Operating revenue	0	10,650	0	10,650
Materials and contracts	27/11/2024 item 11.4	Operating expenses	0	0	(3,300)	7,350
Materials and contracts	30/10/2024 item 11.7	Operating expenses	0	0	(20,800)	(13,450)
Materials and contracts	11/12/2024 item 11.5	Operating expenses	0	0	(60,000)	(73,450)
Transfer from reserves	30/10/2024 item 11.7	Capital revenue	0	20,800	0	(52,650)
Transfer to reserves	30/10/2024 item 11.7	Capital expenses	0	0	(20,800)	(73,450)
General rates	19/02/2025 item 11.9	Operating revenue	0	0	(5,245)	(78,695)
Grants, subsidies and contributions	19/02/2025 item 11.9	Operating revenue	0	203,805	0	125,110
Fees and charges	19/02/2025 item 11.9	Operating revenue	0	0	(22,786)	102,324
Interest revenue	19/02/2025 item 11.9	Operating revenue	0	74,960	0	177,284
Other revenue	19/02/2025 item 11.9	Operating revenue	0	95,092	0	272,376
Profit on asset disposals	19/02/2025 item 11.9	Non cash item	9,934	0	0	272,376
Employee costs	19/02/2025 item 11.9	Operating expenses	0	20,829	0	293,205
Materials and contracts	19/02/2025 item 11.9	Operating expenses	0	0	(218,061)	75,144
Insurance	19/02/2025 item 11.9	Operating expenses	0	22,933	0	98,077
Other expenditure	19/02/2025 item 11.9	Operating expenses	0	112,103	0	210,180
Loss on asset disposal	19/02/2025 item 11.9	Non cash item	(9,500)	0	0	210,180
Capital grants, subsidies and contributions	19/02/2025 item 11.9	Capital revenue	0	0	(1,313,020)	(1,102,840)
Land and buildings	19/02/2025 item 11.9	Capital expenses	0	0	(116,135)	(1,218,975)
Plant and equipment	19/02/2025 item 11.9	Capital expenses	0	16,339	0	(1,202,636)
Infrastructure roads	19/02/2025 item 11.9	Capital expenses	0	1,400,000	0	197,364
Infrastructure other	19/02/2025 item 11.9	Capital expenses	0	0	(4,158)	193,206
Transfer to reserves	19/02/2025 item 11.9	Capital expenses	0	0	(26,544)	166,662
Surplus or deficit at the start of the financial year	19/02/2025 item 11.9	Opening surplus(deficit)	0	0	(166,662)	0
				1,977,511	(1,977,511)	0

11.8 LIST OF PAYMENTS MADE FROM THE MUNICIPAL FUND AND TRANSACTION CARD ACCOUNTS FOR THE PERIOD 1 TO 31 MARCH 2025

Location: Shire of Gnowangerup
Proponent: N/A
Date of Report: 7 APRIL 2025
Business Unit: Corporate and Community Services
Responsible Officer: Chiara Galbraith – Deputy Chief Executive Officer
Author: Anrie van Zyl – Human Resource & Emergency Management Officer
Disclosure of Interest: Nil

ATTACHMENTS

- List of Payments for March 2025

PURPOSE OF THE REPORT

To provide Council with a list of payments processed in the month of March 2025.

BACKGROUND

Nil

COMMENTS

The List of Payments for March 2025 covering the period 01/03/2025 to 31/03/2025 is as follows:

FUND	AMOUNT
Municipal Fund	\$1,006,841.66
Credit Card	<u>\$ 5,521.47</u>
TOTAL	\$1,012,363.13

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 —*
- if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or*
 - 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 Integrated Strategic Plan

Theme	Our Organisation
Community Priority	Forward planning and implementation of plans to achieve strategic priorities.

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 or endorses the March 2025 List of Payments as per the Officer's Recommendation

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

MOVED: Cr R O'Meehan SECONDED: Cr M Creagh

0425.09 That Council:

Notes or endorses the payment of accounts for March 2025 consisting of:

EFT22149– EFT22275 totalling \$828,792.62;

Superannuation and Direct Deposits totalling \$178,049.04; and

Corporate Credit Card totalling \$5,521.47

UNANIMOUSLY CARRIED BY: 7/0

**FOR: Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr L Martin,
Cr R Kiddle, Cr R Miniter, Cr P Callaghan**

AGAINST: NIL

SHIRE OF GNOWANGERUP
LIST OF PAYMENTS - MARCH 2025

Chq/EFT	Name	Date	Amount
14	BF - ACCOUNT KEEPING FEES	31/03/2025	\$ 4.00
14	DOT - DEPT TRANSPORT DIRECT DEBIT	28/03/2025	\$ 2,635.10
14	DOT - DEPT TRANSPORT DIRECT DEBIT	27/03/2025	\$ 3,091.85
14	BF - ACCOUNT KEEPING FEES	27/03/2025	\$ 5.70
14	BF - ACCOUNT KEEPING FEES	27/03/2025	\$ 4.00
14	BF - ACCOUNT KEEPING FEES	27/03/2025	\$ 4.00
14	DOT - DEPT TRANSPORT DIRECT DEBIT	26/03/2025	\$ 24,344.30
14	DOT - DEPT TRANSPORT DIRECT DEBIT	26/03/2025	\$ 2,225.50
14	BF - ACCOUNT KEEPING FEES	26/03/2025	\$ 6.30
14	BF - ACCOUNT KEEPING FEES	25/03/2025	\$ 4.00
14	BF - ACCOUNT KEEPING FEES	24/03/2025	\$ 4.00
14	DOT - DEPT TRANSPORT DIRECT DEBIT	21/03/2025	\$ 7,660.50
14	BF - ACCOUNT KEEPING FEES	21/03/2025	\$ 0.60
14	DOT - DEPT TRANSPORT DIRECT DEBIT	20/03/2025	\$ 136.90
14	BF - ACCOUNT KEEPING FEES	20/03/2025	\$ 4.00
14	DOT - DEPT TRANSPORT DIRECT DEBIT	19/03/2025	\$ 169.70
14	DOT - DEPT TRANSPORT DIRECT DEBIT	18/03/2025	\$ 372.75
14	BF - ACCOUNT KEEPING FEES	18/03/2025	\$ 4.00
14	BF - ACCOUNT KEEPING FEES	17/03/2025	\$ 4.00
14	DOT - DEPT TRANSPORT DIRECT DEBIT	17/03/2025	\$ 4,805.70
14	BF - ACCOUNT KEEPING FEES	14/03/2025	\$ 0.15
14	DOT - DEPT TRANSPORT DIRECT DEBIT	13/03/2025	\$ 451.15
14	BF - ACCOUNT KEEPING FEES	13/03/2025	\$ 5.70
14	DOT - DEPT TRANSPORT DIRECT DEBIT	12/03/2025	\$ 6,302.85
14	BF - ACCOUNT KEEPING FEES	12/03/2025	\$ 4.00
14	DOT - DEPT TRANSPORT DIRECT DEBIT	11/03/2025	\$ 24,400.45
14	BF - ACCOUNT KEEPING FEES	11/03/2025	\$ 4.00
14	DOT - DEPT TRANSPORT DIRECT DEBIT	10/03/2025	\$ 12,868.50
14	BF - ACCOUNT KEEPING FEES	10/03/2025	\$ 4.00
14	BF - ACCOUNT KEEPING FEES	07/03/2025	\$ 4.05
14	BF - ACCOUNT KEEPING FEES	07/03/2025	\$ 4.00
14	DOT - DEPT TRANSPORT DIRECT DEBIT	07/03/2025	\$ 2,080.55
14	BF - ACCOUNT KEEPING FEES	07/03/2025	\$ 7.80
14	DOT - DEPT TRANSPORT DIRECT DEBIT	06/03/2025	\$ 2,010.60
14	DOT - DEPT TRANSPORT DIRECT DEBIT	05/03/2025	\$ 9,913.55
14	BF - ACCOUNT KEEPING FEES	05/03/2025	\$ 4.00
14	DOT - DEPT TRANSPORT DIRECT DEBIT	04/03/2025	\$ 1,534.65
14	BF - ACCOUNT KEEPING FEES	04/03/2025	\$ 4.00
14	BF - ACCOUNT KEEPING FEES	03/03/2025	\$ 2.63
DD7285.1	BENDIGO COMMUNITY BANK	01/03/2025	\$ 56.10
DD7298.1	TELSTRA	07/03/2025	\$ 1,388.49
DD7303.1	HOUSING AUTHORITY	10/03/2025	\$ 420.00
DD7305.1	AWARE SUPER	12/03/2025	\$ 7,353.16

DD7305.10	FORMULAE 1 PTY LTD ATF THE ISAIAH4110 SUPERANNUATION FUND	12/03/2025	\$ 338.63
DD7305.11	ANZ SMART CHOICE SUPER	12/03/2025	\$ 591.45
DD7305.12	REST SUPERANNUATION	12/03/2025	\$ 75.79
DD7305.13	AUSTRALIAN RETIREMENT TRUST	12/03/2025	\$ 254.16
DD7305.14	ACCLAIM WEALTH	12/03/2025	\$ 216.30
DD7305.2	UNISUPER	12/03/2025	\$ 177.38
DD7305.3	HUB 24 SUPER FUND	12/03/2025	\$ 371.00
DD7305.4	HOST PLUS SUPERANNUATION FUND	12/03/2025	\$ 298.77
DD7305.5	PANORAMA SUPERANNUATION FUND	12/03/2025	\$ 881.83
DD7305.6	WALGS PLAN	12/03/2025	\$ 185.03
DD7305.7	CARE SUPER	12/03/2025	\$ 1,350.24
DD7305.8	AUSTRALIAN SUPER	12/03/2025	\$ 1,621.95
DD7305.9	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	12/03/2025	\$ 1,997.60
DD7322.1	SYNERGY	12/03/2025	\$ 262.26
DD7323.1	SYNERGY	12/03/2025	\$ 141.21
DD7324.1	WATER CORPORATION	14/03/2025	\$ 613.39
DD7325.1	WATER CORPORATION	17/03/2025	\$ 808.16
DD7325.2	HOUSING AUTHORITY	17/03/2025	\$ 420.00
DD7326.1	3E Advantage	18/03/2025	\$ 418.00
DD7329.1	BOC GASES	24/03/2025	\$ 258.86
DD7329.2	TELSTRA	24/03/2025	\$ 170.00
DD7329.3	SYNERGY	24/03/2025	\$ 812.32
DD7329.4	SHIRE OF KOJONUP	24/03/2025	\$ 2,520.00
DD7332.1	AWARE SUPER	26/03/2025	\$ 7,187.24
DD7332.10	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	26/03/2025	\$ 1,980.72
DD7332.11	ANZ SMART CHOICE SUPER	26/03/2025	\$ 596.37
DD7332.12	THE TRUSTEE FOR MLC SUPER FUND	26/03/2025	\$ 12.00
DD7332.13	REST SUPERANNUATION	26/03/2025	\$ 83.37
DD7332.14	AUSTRALIAN RETIREMENT TRUST	26/03/2025	\$ 271.68
DD7332.15	ACCLAIM WEALTH	26/03/2025	\$ 214.67
DD7332.2	FORMULAE 1 PTY LTD ATF THE ISAIAH4110 SUPERANNUATION FUND	26/03/2025	\$ 338.63
DD7332.3	HUB 24 SUPER FUND	26/03/2025	\$ 371.00
DD7332.4	HOST PLUS SUPERANNUATION FUND	26/03/2025	\$ 299.54
DD7332.5	PANORAMA SUPERANNUATION FUND	26/03/2025	\$ 1,301.07
DD7332.6	MERCER SUPER FUND	26/03/2025	\$ 349.31
DD7332.7	WALGS PLAN	26/03/2025	\$ 173.47
DD7332.8	AUSTRALIAN SUPER	26/03/2025	\$ 1,442.79
DD7332.9	CARE SUPER	26/03/2025	\$ 1,433.62
DD7333.1	BENDIGO COMMUNITY BANK	14/03/2025	\$ 4,267.75
DD7334.1	HOUSING AUTHORITY	03/03/2025	\$ 420.00
DD7335.1	BENDIGO COMMUNITY BANK	05/03/2025	\$ 856.77
DD7336.1	SYNERGY	24/03/2025	\$ 4,662.84
DD7336.2	HOUSING AUTHORITY	24/03/2025	\$ 420.00
DD7338.1	HOUSING AUTHORITY	31/03/2025	\$ 420.00

DD7341.1	WA TREASURY CORPORATION	26/03/2025	\$ 21,850.59
EFT22149	ADAM TAYLOR ELECTRICAL	06/03/2025	\$ 539.00
EFT22150	AMD CHARTERED ACCOUNTANTS	06/03/2025	\$ 4,488.00
EFT22151	ARROW BRONZE	06/03/2025	\$ 807.13
EFT22152	AUSTRALIA POST	06/03/2025	\$ 63.65
EFT22153	AVDATA PTY LTD	06/03/2025	\$ 385.11
EFT22154	BCE SURVEYING PTY LTD	06/03/2025	\$ 5,335.00
EFT22156	BEST OFFICE SYSTEMS	06/03/2025	\$ 1,352.56
EFT22157	BGL SOLUTIONS	06/03/2025	\$ 21,537.90
EFT22158	BUILDING AND ENERGY DIVISION DEPT MINES, INDUSTRY REGULATION AND	06/03/2025	\$ 148.30
EFT22159	BUNNINGS GROUP LTD T/AS TOOL KIT	06/03/2025	\$ 189.05
EFT22160	CFC HOLDINGS PTY LTD T/A CONSTRUCTION EQUIPMENT AUSTRALIA	06/03/2025	\$ 112,420.00
EFT22161	DA & KJ MURRAY	06/03/2025	\$ 1,110.00
EFT22162	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	06/03/2025	\$ 28,057.20
EFT22163	EDWARDS ISUZU UTE (NARROGIN)	06/03/2025	\$ 20,262.50
EFT22164	G & M DETERGENTS	06/03/2025	\$ 20.00
EFT22165	GEORGINA WEBB	06/03/2025	\$ 2,306.25
EFT22166	GNOWANGERUP COMMUNITY RESOURCE CENTRE	06/03/2025	\$ 750.00
EFT22167	GNOWANGERUP FAMILY SUPPORT ASSOC	06/03/2025	\$ 1,407.13
EFT22168***	GNOWANGERUP FUEL SUPPLIES	06/03/2025	\$ 713.55
EFT22169	GNOWANGERUP NETBALL CLUB	06/03/2025	\$ 5,000.00
EFT22170	GNOWANGERUP SPORTING COMPLEX	06/03/2025	\$ 20,112.40
EFT22171	GNP HARDWARE	06/03/2025	\$ 1,317.70
EFT22172	HERSEYS SAFETY PTY LTD	06/03/2025	\$ 849.20
EFT22173	JB HI-FI GROUP PTY LTD	06/03/2025	\$ 3,138.00
EFT22174	KIM HARRIS	06/03/2025	\$ 3,000.00
EFT22175	LANDGATE	06/03/2025	\$ 1.60
EFT22176	LG CONSULTING SOLUTIONS	06/03/2025	\$ 2,581.70
EFT22177	LO-GO APPOINTMENTS	06/03/2025	\$ 1,662.54
EFT22178	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	06/03/2025	\$ 2,980.00
EFT22179	MCLEODS LAWYERS PTY LTD	06/03/2025	\$ 330.33
EFT22180	MESSAGEMEDIA	06/03/2025	\$ 1,589.94
EFT22181	MICHAEL RICHARDSON	06/03/2025	\$ 278.00
EFT22182	MINTER ELLISON	06/03/2025	\$ 2,180.31
EFT22183	MT BARKER VETERINARY HOSPITAL	06/03/2025	\$ 100.00
EFT22184	OFFICEWORKS	06/03/2025	\$ 1,293.69
EFT22185	ONGERUP COMMUNITY DEVELOPMENT	06/03/2025	\$ 6,666.66
EFT22186	ONGERUP SPORTING COMPLEX	06/03/2025	\$ 2,743.40
EFT22187	ONGERUP TYRES & AUTOMOTIVE	06/03/2025	\$ 126.25
EFT22188	SETTLEMENT SERVICES INTERNATIONAL	06/03/2025	\$ 3,960.00
EFT22189	SHANE WALLWORK	06/03/2025	\$ 600.00
EFT22190	SHIRE OF BROOMEHILL-TAMBELLUP	06/03/2025	\$ 900.00
EFT22191	SHIRE OF CRANBROOK	06/03/2025	\$ 5,544.98
EFT22192	SHIRE OF JERRAMUNGUP	06/03/2025	\$ 9,912.25

EFT22193	SOLUTIONS IT	06/03/2025	\$ 22,497.38
EFT22194	TEAM GLOBAL EXPRESS PTY LTD	06/03/2025	\$ 897.22
EFT22195	THE BOTTLE-O NORTH ROAD	06/03/2025	\$ 67.91
EFT22196	THE WOOLY SHEEP CAFE & GIFT SHOP	06/03/2025	\$ 200.00
EFT22197	TREVOR ANTHONY ARCHER TA T&L PAINTING SERVICES	06/03/2025	\$ 275.00
EFT22198	VERDUN TASMAN HAYWARD	06/03/2025	\$ 843.00
EFT22199	WA CONTRACT RANGER SERVICES	06/03/2025	\$ 5,387.25
EFT22200	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	06/03/2025	\$ 958.75
EFT22201	WITHERS & ASSOCIATES PTY LTD	06/03/2025	\$ 4,288.62
EFT22202	AIR LIQUIDE	07/03/2025	\$ 119.03
EFT22203	ALBANY V-BELT AND RUBBER	07/03/2025	\$ 191.04
EFT22204	BEST OFFICE SYSTEMS	07/03/2025	\$ 191.73
EFT22205	BLIGHTS AUTO ELECTRICS	07/03/2025	\$ 38.00
EFT22206	BORDEN DEVELOPEMENT GROUP INC	07/03/2025	\$ 246.50
EFT22207	CONVIC PTY LTD	07/03/2025	\$ 5,841.00
EFT22208	DAVID ELLIS T/A BLUE HEELER SAFETY	07/03/2025	\$ 1,950.00
EFT22209	GNOWANGERUP FUEL SUPPLIES	07/03/2025	\$ 1,100.00
EFT22210	GNP HARDWARE	07/03/2025	\$ 27.20
EFT22211	JANINE MAREE THORNTON - THE SOUL	07/03/2025	\$ 300.00
EFT22212	OPTEON	07/03/2025	\$ 2,640.00
EFT22213	SHANE WALLWORK	07/03/2025	\$ 2,496.70
EFT22214	TEAM GLOBAL EXPRESS PTY LTD	07/03/2025	\$ 96.56
EFT22215	TREVOR ANTHONY ARCHER TA T&L PAINTING SERVICES	07/03/2025	\$ 93.50
EFT22216	VENICE ALTHEA AMPON	07/03/2025	\$ 983.64
EFT22217	WALKERS DIESEL SERVICES	07/03/2025	\$ 1,500.00
EFT22218	YONGERGNOW INC	07/03/2025	\$ 5,400.00
EFT22219	35 DEGREES SOUTH	07/03/2025	\$ 3,025.00
EFT22220	BUNNINGS GROUP LTD T/AS TOOL KIT	07/03/2025	\$ 549.00
EFT22221	DAVID ELLIS T/A BLUE HEELER SAFETY	07/03/2025	\$ 1,800.00
EFT22222	GNP HARDWARE	07/03/2025	\$ 16.05
EFT22223	KATANNING BETTA HOME LIVING	07/03/2025	\$ 179.00
EFT22224	KEILOR CONTRACTING PTY LIMITED	07/03/2025	\$ 3,234.00
EFT22225	LIVINGSTON MEDICAL	07/03/2025	\$ 22,916.66
EFT22226	QHSE INTEGRATED SOLUTIONS PTY LTD	07/03/2025	\$ 603.90
EFT22227	SOAPS ON STONE	07/03/2025	\$ 288.00
EFT22228	TRUCK CENTRE WA PTY. LTD.	07/03/2025	\$ 1,331.46
EFT22229	MINTER ELLISON	14/03/2025	\$ 8,964.45
EFT22230	CUTTING EDGES EQUIPMENT PARTS PTY	21/03/2025	\$ 2,786.30
EFT22231	DAVID ELLIS T/A BLUE HEELER SAFETY	21/03/2025	\$ 1,725.00
EFT22232	SHIRE OF BROOMEHILL-TAMBELLUP	21/03/2025	\$ 900.00
EFT22233	SOAPS ON STONE	21/03/2025	\$ 288.00
EFT22234	35 DEGREES SOUTH	26/03/2025	\$ 385.00
EFT22235	ADAM TAYLOR ELECTRICAL	26/03/2025	\$ 462.00
EFT22236	ALBANY ALLSOILS PTY LTD	26/03/2025	\$ 1,860.00
EFT22237	ALBANY AUTOS	26/03/2025	\$ 48,565.39

EFT22238	ALBANY RECORDS MANAGEMENT	26/03/2025	\$	165.00
EFT22239	AUSTRALIA POST	26/03/2025	\$	430.68
EFT22240	BEST OFFICE SYSTEMS	26/03/2025	\$	1,381.35
EFT22241	BGL SOLUTIONS	26/03/2025	\$	7,972.10
EFT22242	BUNNINGS ALBANY	26/03/2025	\$	198.18
EFT22243	CARROLL & RICHARDSON FLAGWORLD	26/03/2025	\$	2,448.81
EFT22244	CORSIGN WA	26/03/2025	\$	2,200.00
EFT22245	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	26/03/2025	\$	44.00
EFT22246	FULTON HOGAN INDUSTRIES	26/03/2025	\$	274,299.61
EFT22247	GNOWANGERUP COMMUNITY RESOURCE CENTRE	26/03/2025	\$	2,408.69
EFT22248***	GNOWANGERUP FUEL SUPPLIES	26/03/2025	\$	340.52
EFT22249	GNOWANGERUP IGA	26/03/2025	\$	408.84
EFT22250	GNOWANGERUP TYRE SERVICE	26/03/2025	\$	85.50
EFT22251	GNP HARDWARE	26/03/2025	\$	1,605.75
EFT22252	HARVEY NORMAN - THE TRUSTEE FOR BANYBEDS NO.2 TRUST	26/03/2025	\$	5,034.00
EFT22253	HARVEY NORMAN - THE TRUSTEE FOR BANYFURN NO 2 TRUST	26/03/2025	\$	2,399.00
EFT22254	I SWEEP TOWN & COUNTRY	26/03/2025	\$	4,053.50
EFT22255	JERRAMUNGUP ELECTRICAL SERVICE	26/03/2025	\$	24,698.51
EFT22256	KATANNING GLAZING & SECURITY	26/03/2025	\$	4,200.00
EFT22257	KATANNING MAZDA	26/03/2025	\$	240.35
EFT22258	LITTLE GROVES CAFE & WARES	26/03/2025	\$	741.00
EFT22259	LO-GO APPOINTMENTS	26/03/2025	\$	26,319.25
EFT22260	LUCKY BAY HIRE PTY LTD	26/03/2025	\$	143.00
EFT22261	MAJOR MOTORS PTY LTD	26/03/2025	\$	188.87
EFT22262	MCLEODS LAWYERS PTY LTD	26/03/2025	\$	186.12
EFT22263	MINTER ELLISON	26/03/2025	\$	5,527.06
EFT22264	NORTH STIRLING DOWNS PTY LTD	26/03/2025	\$	198.57
EFT22265	RORY JASON MURRAY	26/03/2025	\$	415.80
EFT22266	SHIRE OF JERRAMUNGUP	26/03/2025	\$	250.00
EFT22267	SHIRE OF LAKE GRACE	26/03/2025	\$	5,500.00
EFT22268	TEAM GLOBAL EXPRESS PTY LTD	26/03/2025	\$	205.71
EFT22269	TOPAZ GLOBAL	26/03/2025	\$	834.90
EFT22270	TREVOR ANTHONY ARCHER TA T&L PAINTING SERVICES	26/03/2025	\$	984.00
EFT22271	TRUCK CENTRE WA PTY. LTD.	26/03/2025	\$	202.54
EFT22272	WARREN BLACKWOOD WASTE	26/03/2025	\$	9,000.75
EFT22273	WESTCYCLE INC	26/03/2025	\$	858.00
EFT22274	WESTRAC EQUIPMENT PTY LTD	26/03/2025	\$	5,242.14
EFT22275	YONGERGNOW INC	26/03/2025	\$	110.00
				\$ 1,006,841.66

BREAKDOWN OF CREDIT CARD

<u>EXPENDITURE</u>			
READY EXPRESS	03/03/2025	\$	81.20
AMPOL FORRESTDAL	05/03/2025	\$	85.99

SHIRE OF GNOWANGERUP	05/03/2025	\$	19.40
SHIRE OF GNOWANGERUP	08/03/2025	\$	25.30
STARLINK	10/03/2025	\$	139.00
BP WILLIAMS	11/03/2025	\$	74.10
APPLIANCES ONLINE	12/03/2025	\$	369.00
IKEA PTY LTD	12/03/2025	\$	87.00
ONGERUP LUNCH BAY	14/03/2025	\$	87.95
CANNINGVALE AUST LTD	14/03/2025	\$	1,971.45
SHIRE OF GNOWANGERUP	15/03/2025	\$	47.90
PATHWEST LABORATORY	16/03/2025	\$	159.50
OFFICEWORKS	19/03/2025	\$	417.43
OPENAI*CHATGPT"	19/03/2025	\$	31.70
INTERNATIONAL TRANSACTION FEE	19/03/2025	\$	0.95
CALTEX BURSEWOOD	21/03/2025	\$	88.89
WOOLWORTHS ONLINE	22/03/2025	\$	83.85
BP WILLIAMS	25/03/2025	\$	81.32
OFFICEWORKS	25/03/2025	\$	168.72
AMPOL FORRESTDAL	26/03/2025	\$	65.32
SHIRE OF GNOWANGERUP	26/03/2025	\$	38.80
SHIRE OF GNOWANGERUP	26/03/2025	\$	190.85
SEEK	26/03/2025	\$	852.50
SHIRE OF GNOWANGERUP	27/03/2025	\$	126.90
SHIRE OF GNOWANGERUP	29/03/2025	\$	200.45
WOOLWORTHS KATANNING	30/03/2025	\$	18.00
CARD FEE	30/03	\$	8.00
			\$ 5,521.47

EFT22248***	GNOWANGERUP FUEL SUPPLIES:		
EFT22168***	BREAKDOWN OF CARD USAGE		
Card 118 – GN.00	CHIEF EXECUTIVE OFFICER		\$ 194.98
Card 119 – GN.001	DEPUTY CHIEF EXECUTIVE OFFICER		\$ 90.21
Card 120 – GN.002	POOL VEHICLE		\$ 87.47
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 - USED FOR BFB HIGH SEASON LOAN VEHICLE		\$ -
Card 410 - Depot	DEPOT ADDITIONAL CARD		\$ -
Card 67 - GNOSES	TRUCK		\$ 72.65
Card 68 - GNOSES	UTE		\$ 608.76
Card 69 - GNOSES	ULP		\$ -
		TOTAL	\$ 1,054.07

REPORTS FOR DECISION

1. REPORT FOR DECISION – CONFIDENTIAL ITEMS

PROCEDURAL MOTION

Moved: Cr M Creagh

Seconded: Cr R O'Meehan

0225.11 That Council:

Closes the meeting to members of the public in order to discuss the items 12.1 and 12.2 which are considered confidential pursuant to Section 5.23(2)(c) of the Local Government Act 1995

UNANIMOUSLY CARRIED BY: 7/0

FOR: Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr L Martin,
Cr P Callaghan, Cr R Kiddle, Cr R Miniter

AGAINST: Nil

PROCEDURAL MOTION

Moved: Cr R O'Meehan

Seconded: Cr L Martin

0225.13 That Council:

Reopens the meeting to members of the public and staff.

UNANIMOUSLY CARRIED BY: 7/0

**FOR: Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr P Callaghan, Cr L Martin,
Cr R Kiddle, Cr R Miniter**

AGAINST: Nil

OTHER BUSINESS AND CLOSING PROCEDURES

13. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

14. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
NIL

15. DATE OF NEXT MEETING
The next Ordinary Council Meeting will be held on the 28 May 2025.

16. CLOSURE
The Shire President thanked Council, visitors and staff for their time and declared the meeting closed at 4:04pm.