



MINUTES
ORDINARY MEETING OF COUNCIL

25 February 2026
Commencing at 3:30pm

Council Chambers
Yougenup Road, Gnowangerup WA 6335

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 25 February 2026, at the Council Chambers 28 Yougenup Road Gnowangerup, 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 favour of the proposal BUT is not yet willing to give its consent; and*
- (b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.*

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



DISCLAIMER

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

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

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Gnowangerup during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Gnowangerup.

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

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

Signed: 

David Nicholson
CHIEF EXECUTIVE OFFICER



DECLARATION OF INTEREST FORM

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

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

Agenda Item(3) _____

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

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

The **nature** of my interest is (5) _____

The **extent** of my interest is (6) _____

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

Yours sincerely

Signed

Date

Notes:

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

DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)

A Member, who has a Financial Interest in any matter to be discussed at a Council or Committee Meeting that will be attended by the Member, must disclose the nature of the interest:

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

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

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

NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)

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

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

INTERESTS AFFECTING IMPARTIALITY

DEFINITION:

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

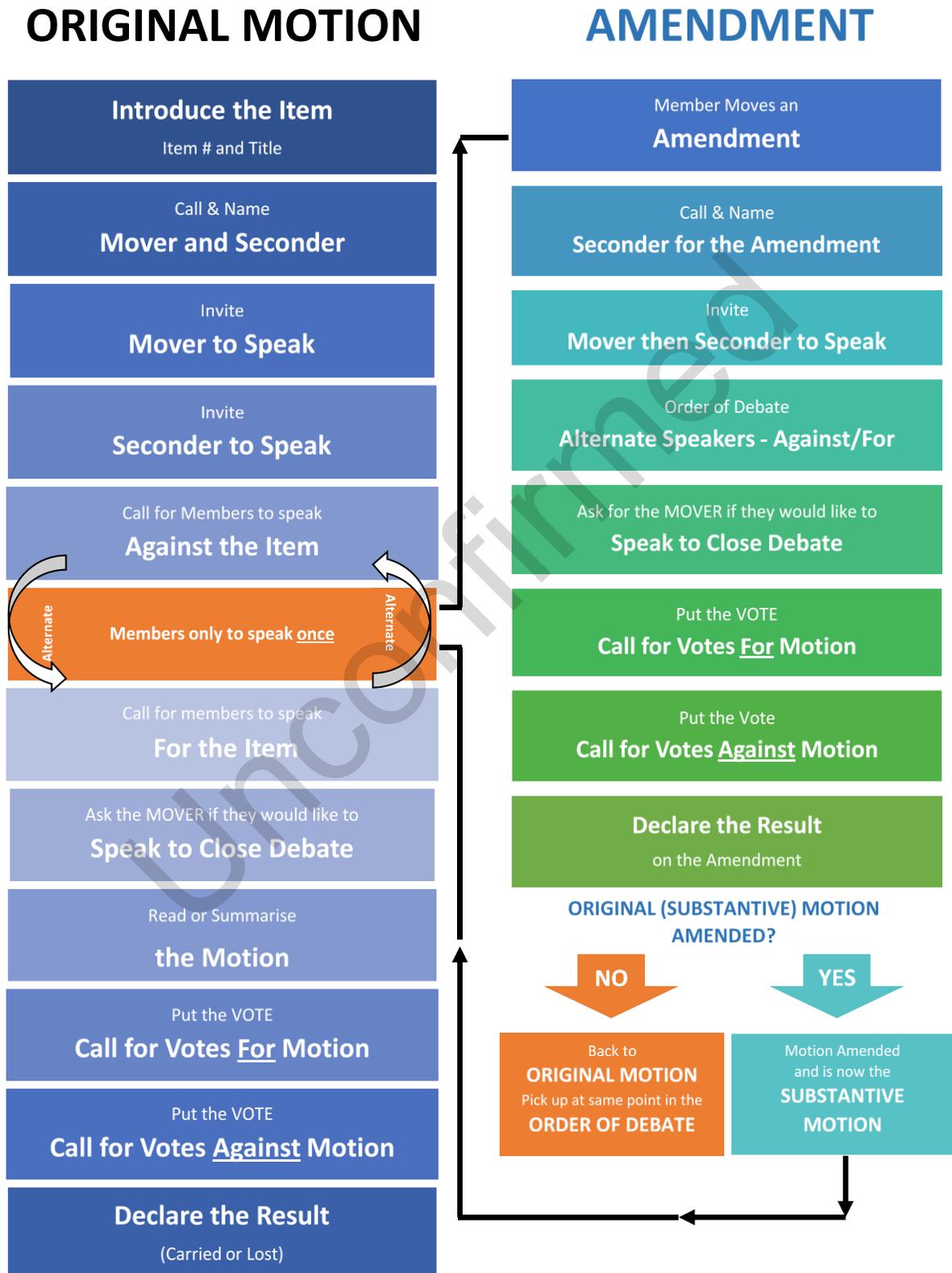
A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest;

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

IMPACT OF AN IMPARTIALITY DISCLOSURE

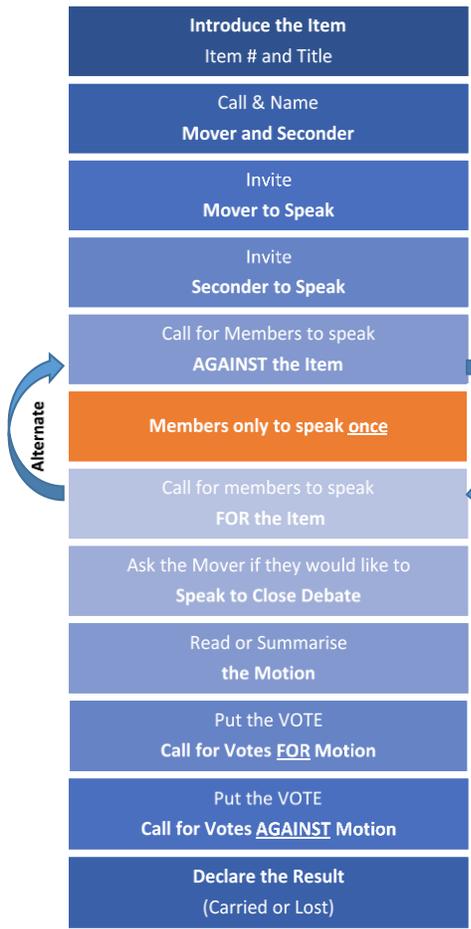
There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote. With the declaration of this new type of interest, the elected member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

Process of Motions

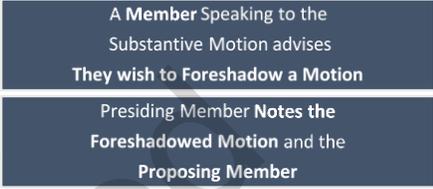


Slight clarification of wording of motion: A minor amendment of the motion can be done at any time through the President with the approval of the Mover and the Secunder. The Minor amendment must be minuted.

Substantive Motion



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



During Debate of Substantive Motion
Debate of the Substantive Motion continues

Foreshadowed Motion



Substantive Motion LOST

CARRIED

Foreshadowed Motion Lapses

Note:

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

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OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

Deputy Shire President, Rebecca O’Meehan 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 via TEAMS

Cr Rebecca O’Meehan

Deputy Shire President

Cr Robert Minitier OAM

Cr M Creagh

Cr Peter Callaghan

David Nicholson

Chief Executive Officer

Tom Gorman

Deputy Chief Executive Officer

Rick Miller

Executive Manager of Infrastructure & Assets

Stuart Drummond

Community and Economic Development Manager

Adrian Nicoll

Town Planner via TEAMS

Clementine Illy

Governance Support Officer

Peter Wall

Project Officer (left at 4:12pm)

MEMBERS OF THE PUBLIC

Edith Robertson

Mel Peucker

Gwen Anderson

3.2 APOLOGIES

Cr Rebecca Kiddle

Ciara Nalty

HR & Contracts Manager

Anita Finn

Senior Governance & Risk Management Officer

COUNCIL RESOLUTION

MOVED: Cr R Minter OAM **SECONDED:** Cr P Callaghan

0226.01 That Council approves the attendance of Cr Kate O’Keeffe, Shire President, at this meeting via electronic means (Microsoft Teams).

UNANIMOUSLY CARRIED BY: 5/0

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

AGAINST: Nil

3.3 APPROVED LEAVE OF ABSENCE

Nil

4. APPLICATION FOR LEAVE OF ABSENCE

Nil

5. RESPONSE TO QUESTIONS TAKEN ON NOTICE

Question – Edith Robertson

Is the Shire considering purchasing the Gnowangerup Masonic Lodge, formerly the old town hall?

Response – CEO, David Nicholson

The CEO contacted the owner of the Gnowangerup Masonic Lodge and did not receive a response from the referred contact. Member of the public, Edith Robertson, advised that the Masonic Lodge has been put up for sale again.

6. PUBLIC QUESTION TIME

Question – Gwen Anderson

Gwen Anderson, who facilitates the Containers for Change program at the Depot each Saturday, asked how the operation of the program fits within the Town Planning Scheme and whether there is an appropriate location available for lease?

Response – CEO, David Nicholson

The CEO advised that the question will be taken on notice, researched, and a written response will be provided. This response will be included in the March Council meeting agenda and minutes.

7. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY

Cr R Minter – 11.7 – Contract Variation – RFT2025-9-1 Delivery of Unsealed Roads Resheet Program – Direct / Financial Interest

8. PETITIONS / DEPUTATIONS / PRESENTATIONS

8.1 PETITIONS

Nil

8.2 DEPUTATIONS

Nil

8.3 PRESENTATIONS

Nil

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

9.1 ORDINARY MEETING OF COUNCIL MINUTES 10 DECEMBER 2025

COUNCIL RESOLUTION

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

0226.02 That the minutes of the Ordinary Council Meeting held on 10 December 2025 be confirmed as a true record of proceedings.

UNANIMOUSLY CARRIED BY: 5/0

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

AGAINST: Nil

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1 ELECTED MEMBERS ACTIVITY REPORT

Date of Report: 25 February 2026

Councillors: Various

Attended the following meetings/events

Cr K O'Keeffe

10 December 2025 Ordinary Council Meeting
10 December 2025 Information Briefing Session
15 December 2025 CRC Gnowangerup AGM
19 December 2026 Shire's Christmas Lunch
15 January 2026 Minister Hammat's visit to GNP
28 January 2026 Council Strategic Planning Day Katanning
2 February 2026 Annual Electors Meeting
9 February 2026 VROC Meeting
9 February 2026 Jaxon Peakall's Funeral
10 February 2026 Mindarabin Fire Debrief
11 February 2026 Council Agenda Briefing
11 February 2026 Councillor & Executive Workshop

Cr R O'Meehan:

10 December 2025 Ordinary Council Meeting
10 December 2025 Information Briefing Session
28 January 2026 Council Strategic Planning Day Katanning
11 February 2026 Council Agenda Briefing
11 February 2026 Councillor & Executive Workshop
17 February 2026 Youngergnow Chair Meeting
20 February 2026 WALGA Zone Meeting
21 February 2026 Fields and Fortunes Regional Business Forum
23 February 2026 St John Local Ambulance Dinner

Cr R Minter:

10 December 2025 Ordinary Council Meeting
10 December 2025 Information Briefing Session
19 December 2026 Shire's Christmas Lunch
28 January 2026 Council Strategic Planning Day Katanning
2 February 2026 Annual Electors Meeting
11 February 2026 Council Agenda Briefing
11 February 2026 Councillor & Executive Workshop

Cr M Creagh:

10 December 2025 Ordinary Council Meeting
10 December 2025 Information Briefing Session
28 January 2026 Council Strategic Planning Day Katanning

Cr R Kiddle:

10 December 2025	Ordinary Council Meeting
10 December 2025	Information Briefing Session
19 December 2026	Shire's Christmas Lunch
28 January 2026	Council Strategic Planning Day Katanning
2 February 2026	Annual Electors Meeting
11 February 2026	Council Agenda Briefing
11 February 2026	Councillor & Executive Workshop
21 February 2026	Fields and Fortunes Regional Business Forum

Cr P Callaghan:

10 December 2025	Ordinary Council Meeting
10 December 2025	Information Briefing Session
19 December 2026	Shire's Christmas Lunch
28 January 2026	Council Strategic Planning Day Katanning
2 February 2026	Annual Electors Meeting
11 February 2026	Council Agenda Briefing
11 February 2026	Councillor & Executive Workshop
18 February 2026	Ongerup Community Development Meeting
20 February 2026	WALGA Great Southern Zone Development
21 February 2026	Fields and Fortunes Regional Business Forum

11. REPORTS FOR DECISION

11.1 PROPOSED LEASE OF 33 WHITEHEAD ROAD, GNOWANGERUP

Location: 33 Whitehead Rd, Gnowangerup
Proponent: Gnowangerup Family Support Association
Date of Report: 4 February 2026
Business Unit: Assets and Infrastructure
Responsible Officer: David Nicholson - Chief Executive Officer
Author: Adrian Nicoll – Project Planner
Disclosure of Interest: Nil

ATTACHMENTS

- Correspondence from Gnowangerup Family Support Association (GFSA) dated 2 February 2026

PURPOSE OF THE REPORT

To consider a proposal from the Gnowangerup Family Support Association (GFSA) to lease 33 Whitehead Road for the purpose of utilising the site as a child care centre.

Subject property



BACKGROUND

The GFSA has requested to lease 33 Whitehead Road, which is owned by the Shire of Gnowangerup.

The subject property includes a building previously used as a kindergarten.

The GFSA is looking to expand their services to better support local families and the wider community.

Leasing the land and building at 33 Whitehead Rd would allow:

- Extended pre-kindy and childcare services in the Shire of Gnowangerup;
- Establishment of a new after-school care program; and
- A dedicated space for children to learn and recreate.

Should a lease agreement occur, the GFSA would seek to upgrade the existing building located at the property as follows:

- Renovation (Stage 1): \$400,000 (grant funded) Includes full fencing, paint, new windows and doors, new floors, ceiling, kitchen, bathroom, office space, and equipment/furniture.
- Renovation (Stage 2): Additional costs for a playground and outdoor area to increase the overall appeal and functionality of the space.

COMMENTS

The GFSA have enquired if the Shire would consider leasing the land and building at 33 Whitehead Road.

Leasing of the site would help the GFSA to secure future funding and redevelopment of the property and existing building developed at the site.

The GFSA is seeking a 21 year lease at a nominal \$1.00 per year rental fee. The GFSA is a local not-for-profit organisation.

The Council can choose to support, or not to support the proposed lease and may recommend conditions accordingly.

Section 3.58 of the *Local Government Act 1995* prescribes the processes a local government must follow when disposing of property, including public advertising and consideration of submissions. However, Regulation 30 of the *Local Government (Functions and General) Regulations 1996* provides several exemptions from these requirements.

Regulation 30 (2)(b)(i) specifically exempts a Local Government from complying with section 3.58 when the property is disposed of to a body whose objects are of a charitable, benevolent, religious, cultural, educational, or recreational nature.

GFSA is considered to fall within this exemption category. This means the disposal can proceed under Regulation 30(2)(b) without needing to follow the full procedural requirements of section 3.58 of the Local Government Act 1995.

CONSULTATION

Several discussions have been held at informal Council meetings, including a presentation delivered by a representative of the GFSA

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995 s3.58 Disposing of Property

(3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —

(a) it gives local public notice of the proposed disposition —

(i) describing the property concerned; and

(ii) giving details of the proposed disposition; and

(iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;

and

(b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.

and Regulation 30 (2)(b)(i) Local (Functions and General) Regulations 1996

(b) the land is disposed of to a body, whether incorporated or not —

(i) the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting or other like nature; and

POLICY IMPLICATIONS

There are no Local Planning Policies that apply to this report.

FINANCIAL IMPLICATIONS

Any costs associated with preparing the lease should be met by the GFSA.

The request for a \$1.00 annual lease fee/rental shall be determined by the Shire Council.

STRATEGIC IMPLICATIONS

As per Integrated Strategic Plan

Theme	Our Community
Strategy	1.1 Support an active, health and inclusive community culture
Activity	1.1.3 Advocate and support appropriate health and medical services, community support service, facilities and programs locally

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Risk description	Not to award the lease to GFSA
Primary Strategic Risk Category	Community Disruption
Primary Strategic Risk Category Description	Reputational Damage
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Minor
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Likely

IMPACT ON CAPACITY

Transferring maintenance obligations to the lessee reduces the demand on Shire staff time.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

The Council has a number of options available to it, which are discussed below:

1. The Local Government can choose to not support the lease.
2. The Local Government can choose to support the lease.
3. The Local Government may elect to defer the matter for a period of time and seek additional information or comment, if deemed necessary, before proceeding to make a decision.

CONCLUSION

The leasing of the land and building at 33 Whitehead Road will assist the GFSA to expand their services to better support local families and the wider community. Leasing the land will allow for the site and building to be redeveloped for sustained use into the future.

VOTING REQUIREMENTS

Simple majority

COUNCIL RESOLUTION

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

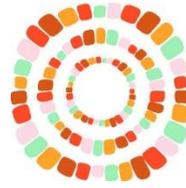
0226.03 **That Council**

- 1. Directs the CEO to prepare relevant documents to allow 33 Whitehead Road to be leased to the Gnowangerup Family Support Association for 21 years at \$1.00 per year.**
- 2. Directs the CEO to include a condition of lease that the Gnowangerup Family Support Association must commence using the building or make substantial progress towards using the building for the purposes of pre-Kindy, childcare or after-school care within three years of lease signing, should this not occur, the Gnowangerup Family Support Association will be in breach of the lease.**
- 3. Directs the CEO to include a condition of lease that the Gnowangerup Family Support Association must pay all costs associated with establishing the lease agreement.**

UNANIMOUSLY CARRIED BY: 5/0

FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O’Meehan

AGAINST: Nil



2nd February 2026

Shire President CR Kate O'Keeffe
Shire of Gnowangeurp
28 Yougenup Road
Gnowangerup WA 6335

Dear Kate and Shire Councillors,

RE: REQUEST TO LEASE THE OLD PLAYGROUP BUILDING ON WHITEHEAD ROAD

On behalf of the Gnowangerup Family Support Association (GFSA), I am writing to formally request the opportunity to lease the former Playgroup building located on Whitehead Road from the Shire. We are proposing a 21-year peppercorn lease.

As you are aware, GFSA is actively exploring options to expand our services to better support local families and the wider community. Acquiring this building would allow us to:

- Extend our **Pre-Kindy** and **childcare services**;
- Establish a new **after-school care program**; and
- Provide a dedicated space for the **Playgroup**, enabling them to strengthen their services for families and children in our area.

We are currently exploring exciting opportunities through the **Early Years Partnership** and the **Great Southern Development Commission**, to hopefully provide funding for the necessary building upgrades and improvements to the surrounding landscape and fencing. We appreciate any support the Shire can provide in assisting us to be successful in these grants, including letters of support.

These initiatives align with the Shire's new Council Plan 2025-2035 and by supporting early childhood development, we can increase workforce participation, ensure the Shire has infrastructure that is well utilised and we have efficient and effective community organisations.

We appreciate your time and consideration of this request and look forward to your response. Should you require any further information, please do not hesitate to contact me at **board@gfsa.org.au** or on **0448 228 107**.

Kind Regards

Kirsty Buchanan
Chairperson
Gnowangerup Family Support Association

11.2 CROWN LAND ENQUIRY - CROWN RESERVE 22657

Location:	Lot 225 Corbett Street
Proponent:	Shire of Gnowangerup
Date of Report:	11 February 2026
Business Unit:	Town Planning
Responsible Officer:	Adrian Nicoll – Town Planner
Author:	David Nicholson – Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

Council agrees to undertake the following procedures:

1. Amend the Shire's Scheme by transferring the Lot 225 Corbett Street from the 'Recreation' reserve classification to the Residential R20 zone classification.
2. Seek support from Department of Planning, Lands and Heritage (DPLH) to adjust the southern boundary (encroaching on water resource asset).
3. Approach DevelopmentWA by way of a Regional Development Assistance Programme, to release the subject land for sale.

Subject Lot 225 Corbett Street



BACKGROUND

A private developer requested that the Lot 225 Corbett Street (Crown Reserve 22657) be released to private ownership for residential development.

The Lot 225 Corbett Street is vested with the Shire of Gnowangerup for the purpose of 'Recreation'. The Crown reserve is 1.09 ha and was previously used by the community as a place of recreation (tennis courts). The reserve site has been inactive for a number of years. The southern boundary of the subject site encroaches on a water resource.

The Shire sought comment from the community and DPLH on the proposal to release the land for residential development.

DPLH provided the following comments:

1. DPLH can assist the Shire in investigating/tidying up the southern boundary encroachment and could eventually release the site to market at the Shire's request if it is appropriately zoned and declared surplus to requirements.
2. DPLH would also be happy to support direct sale of the site to Shire of Gnowangerup and/or Development WA if the site was appropriately zoned.

The Shire did not receive any comments from the community on the idea of releasing the land for sale.

COMMENTS

Crown Land is property owned by the State and managed by DPLH. The sale of Crown land may be initiated subject to a Crown Land Enquiry process. The sale of the land is required to follow an open and competitive process, with market value sought.

The subject Crown reserve fronts a public road (Corbett St), which services residential lots, developed for housing. The Crown reserve is located adjacent to other reserves vested to the Shire for various uses, including 'recreation', 'government use' and 'water'.

The Crown reserve is not identified as a contaminated site and is not registered as having any cultural or heritage significance, though further investigation would be required.

In response to comments received from the DPLH, it is recommended that the Shire agree to:

1. Amend the Shire's Scheme by transferring the Lot 225 Corbett Street from the 'Recreation' reserve classification to the Residential R20 zone classification.
2. Seek support from DPLH to adjust the southern boundary (encroaching on water resource asset).
3. Approach DevelopmentWA by way of a Regional Development Assistance Programme (RDAP), to release the land for sale.

The RDAP helps Local Authorities build communities across Western Australia. The RDAP was established to address the sometimes-prohibitive costs associated with development in regional WA, which can make them unviable for private developers. It also frees up land supply in areas where the supply of privately developed land is often limited, or non-existent.

CONSULTATION

The Shire sought comment from the community and the DPLH.

LEGAL AND STATUTORY REQUIREMENTS

The Shire's Local Planning Scheme No.2 identifies the subject site with a 'Recreation' reserve classification.

The *Land Administration Act 1997* is used to administer land laws concerning Crown land, including registering and managing land interests.

- **Revocation Timing:** Management of the reserve should not be revoked until a clear tenure outcome is confirmed. Revocation will be undertaken as part of the disposal process.
- **Zoning Requirements:** The land is currently zoned "Recreation" under the Local Planning Scheme and the land will need to be appropriately rezoned prior to any disposal.
- **Housing Demand and Disposal Process:** While DPLH have acknowledged the growing demand for housing in the Great Southern region, the State must assess all tenure options before determining an outcome. Disposal of the land will be conducted via an open-market competitive process.
- **Stakeholder Engagement:** As part of the revocation process DPLH will consult with relevant stakeholders, including the South West Settlement (SWS) team and the Divestment division, to determine any interests in the future use of the land. SWS comments will be sought now as part of the Shire's initial enquiry, noting that the Shire will retain management of the reserve until a clear tenure outcome is identified.

POLICY IMPLICATIONS

There are no policy implications relating to the item.

FINANCIAL IMPLICATIONS

Relinquishing the land to private ownership takes away the opportunity to lease the land and to therefore gain financial interest. However, transfer of the land to private ownership will result in an annual rate revenue income.

STRATEGIC IMPLICATIONS

As per the Council Plan

Theme	Local Economy
Strategy	3.2 Develop and advocate for essential infrastructure and services to enable and promote growth.
Activity	3.2.1 Advocate for residential and industrial land release, supporting development opportunities.

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 services and infrastructure levels for the Shire
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

The option exists for the Shire to continue to manage the land under a Crown vesting and to lease the land for recreation purposes.

CONCLUSION

The Shire of Gnowangerup community has not shown interest in the use of Lot 225 Corbett Street for recreation activities.

The DPLH has shown interest in supporting the Shire to release the land for sale.

It is recommended that the Shire agree to:

1. Amend the Shire's Scheme for the subject site.
2. Adjust the southern boundary for the subject site.
3. Approach DevelopmentWA to release the subject land for sale.

VOTING REQUIREMENTS

Simple majority

COUNCIL RESOLUTION

MOVED: Cr P Callaghan **SECONDED:** Cr K O’Keeffe JP

0226.04 **That Council:**

Agrees to

- 1. Amend the Shire’s Scheme by transferring the Lot 225 Corbett Street from the ‘Recreation’ reserve classification, to the ‘Residential R20’ zone classification.**
- 2. Seek support from Department of Planning, Lands and Heritage (DPLH) to adjust the southern boundary (encroaching on water resource asset).**
- 3. Approach DevelopmentWA by way of a Regional Development Assistance Programme, to release the land for sale.**

UNANIMOUSLY CARRIED BY: 5/0

FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O’Meehan

AGAINST: Nil

11.3 COUNCIL PLAN 2025-2035 PROGRESS REPORT

Location:	N/A
Proponent:	N/A
Date of Report:	25 February 2026
Business Unit:	Strategy and Governance
Responsible Officer:	David Nicholson – Chief Executive Officer
Author:	David Nicholson – Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Council Plan 2025-2035 Progress report covering the period August 2025 to January 2026.

PURPOSE OF THE REPORT

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

BACKGROUND

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

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

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

COMMENTS

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

CONSULTATION

The attached progress report was discussed at Council Agenda Briefing 11 February 2026.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

5.56. Planning for the future

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

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

Local Government (Administration) Regulations 1996:

19C. Strategic community plans, requirements for (Act s. 5.56)

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

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

As per the Council Plan 2025-2035

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

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Risk description	Not to note progress against executing the community's priorities.
Primary Strategic Risk Category	Leadership
Primary Strategic Risk Category Description	Risk of ineffective strategic leadership of Council. This includes the relationship between Council and the CEO. <ul style="list-style-type: none">• Loss of strategic direction
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

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

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

CONCLUSION

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

VOTING REQUIREMENTS

Simple majority

COUNCIL RESOLUTION

MOVED: Cr M Creagh **SECONDED:** Cr R Miniter OAM

0226.05 **That Council:**

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

UNANIMOUSLY CARRIED BY: 5/0

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

AGAINST: Nil

COUNCIL PLAN – PROGRESS REPORT August 2025 – January 2026

STATUS TRAFFIC LIGHT:

Not Commenced

In Progress

Completed

1. Our Community

Vibrant, connected community, promoting well-being and inclusion

Strategy	Activities	Term	Status
1.1 Support an active, healthy and inclusive community culture.	1.1.1 Deliver and support community events and activities.	2025-2029	<ul style="list-style-type: none"> Grant application to the Department of Creative Industries, Tourism and Sport to deliver a weekly youth programmes / activities designed to increase school attendance and decrease youth crime approved. Activities will include basketball, water, pickleball, yoga, Pilates, gymnastics, golf, martial-arts, dancing, rollerblading, skating and BMX-riding. Proposed Gnowangerup community recreation precinct approved by Council December 2025. Funding now being sourced. Community consultation to upgrade Weir Park in Ongerup commenced December 2025. Bloom 2025 opening event held in Ongerup Saturday 27 September. Wild Gravel 2025 held over the weekend 10-11 October. Over 560 participants and a further 400 volunteers and spectators.
	1.1.2 Engage with community, seek opportunities to celebrate our diverse culture, aboriginal heritage and promote inclusion and connection across the district.	2025-2029	<ul style="list-style-type: none"> A grant to document the Shire's heritage has been applied for. In part this will also be used to start the process of updating the Shire's history book. Shire CEO is a member of the Rec-WA working group to promote indigenous recognition. A project team created to support indigenous employment.
	1.1.3 Advocate for and support appropriate health and medical services, community support services, facilities and programmes locally.	2025-2029	<ul style="list-style-type: none"> Meeting held with NDIS provider (Hireup) December 2025 to understand their services and opportunities.
	1.1.4 Seek appropriate compensation for health and medical services locally.	2025-2029	<ul style="list-style-type: none"> Meeting held with WACH CEO 17 November 2025 and a meeting with the Minister for Health (Hon Meredith Hammat) 15 January 2026. The Shire is a member of the Local Government Rural Health Funding Alliance. This Alliance has made a submission to the Federal Government as part of the 2026/27 Budget preparation. National Rural Health Alliance is advocating on our behalf. They have sent the WA Alliance report to the Australian Department of Health, Disability and Ageing and CEO WACHS.

1. Our Community

Vibrant, connected community, promoting well-being and inclusion

	<p>1.1.5 Work collaboratively to ensure our emergency services and disaster recovery arrangements are appropriate, support and encourage volunteering across the district.</p>	<p>2025-2029</p>	<ul style="list-style-type: none"> • Local Emergency Management Committee, and Bushfire Advisory Committee meetings are held every six months. • Bushfire volunteer training is proactively managed and volunteer bushfire training is compulsory. • Mitigation Activity Funding (MAF) proactively managed by the Bushfire Risk Mitigation Coordinator (BRMC). • New position (Safety and Emergency Coordinator) created to support the Community Emergency Support Manager (CESM) and Local Recovery Coordinator. • Volunteering encouraged as part of Wild Gravel.
<p>1.2 Accessibility to all community spaces and facilities.</p>	<p>1.2.1 Plan for access and inclusive services and facilities across the district.</p>	<p>2025-2027</p>	<ul style="list-style-type: none"> • All projects and initiatives are developed with access and inclusion in mind. For example, the Shire's annual report is now produced to allow ease of reading. • Disability access footpath ramps upgraded at selected intersections in Yougenup Road.
	<p>1.2.2 Undertake appropriate planning to support the health and well-being of our community.</p>	<p>2026-2028</p>	<ul style="list-style-type: none"> • An addendum to the Shire's Public Health Plan is being developed for Council endorsement Q1 2026. This addendum is designed to reset the current initiatives to ensure these are relevant and achievable.

2. Our Environment

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

Strategy	Activities	Term	Status
2.1 Valuing our natural environment and working collaboratively to protect and enhance our natural assets.	2.1.1 Collaborate for the conservation, management and maintenance of our natural environment.	2025-2029	<ul style="list-style-type: none"> The Shire CEO is working with the Gnowangerup Aboriginal Corporation (GAC) to develop an access agreement to Cowalellup Reserve. This will help facilitate the teaching of traditional ways and preservation of the land. GAC Rangers assist the Bushfire Risk Management Coordinator (BRMC) in fire mitigation work helping share traditional methods of fire control.
	2.1.2 Maintain our public streetscapes, showcasing our beautiful towns.	2025-2029	<ul style="list-style-type: none"> Ongerup community do-over supported in August / September as part of hosting the Bloom festival. This included assisting revamp the Eldridge Street pocket park and gardens at the Town Hall.
	2.1.3 Provide waste management services and facilities, meeting the needs of our community and promoting waste reduction and recycling.	2025-2029	<ul style="list-style-type: none"> The 2025/26 budget includes updating the Shire's strategic waste plan. The current plan was produced in 2012. Community awareness on the use of the rubbish tips promoted following the tip fire in Ongerup, October 2025.
	2.1.4 Plan for water security, drought resilience and climate change risks.	2026-2029	<ul style="list-style-type: none"> The Shire is participating in a Great Southern Development initiative of developing non-potable water strategies for each Great Southern local government. This will result in the identification of current and future water needs and will include identifying shortfalls and opportunities to address gaps including alternate water supply options, infrastructure requirements, and available technology and funding opportunities.
2.2 Infrastructure is well planned and maintained to support our community.	2.2.1 Plan, maintain and manage assets through effective asset management.	2025-2029	<ul style="list-style-type: none"> Audit of the condition of playground equipment undertaken February 2025. This is now being actioned. The part time position of Asset Officer has been created in the Shire's organisational structure. This role will be considered as part of preparing the 2026/27 budget.
	2.2.2 Provide appropriate road and transport network and associated infrastructure.	2025-2029	<ul style="list-style-type: none"> The 2025/26 budget includes development of a Strategic Gravel Resource Plan and undertake a Road Network Audit 10-year renewal plan. To improve the timeliness of road maintenance programmes the Shire's budget is now presented to Council for earlier approval. This allows road work to occur in a more timely basis.

2. Our Environment

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

Strategy	Activities	Term	Status
	2.2.3 Maintain Local Planning Scheme to ensure growth is appropriately managed.	2026-2027	<ul style="list-style-type: none">The Shire's Local Planning Strategy is being redrafted to replace the existing strategy developed in 2014 and the Amelup strategy developed in 2009. Once this is adopted by Council the Scheme will be updated.
	2.2.4 Protect and preserve our heritage assets.	2025-2029	<ul style="list-style-type: none">A grant to document the Shire's heritage has been submitted. In part this will also be used to start the process of updating the Shire's history book.

Unconfirmed

3. Local Economy

An innovative and diverse local economy with a strong agricultural industry

Strategy	Activities	Term	Status
3.1 Attract diverse investment in the district, strengthening local businesses to build a resilient economy.	3.1.1 Promote our region, attracting new business, industry and residents.	2025-2029	<ul style="list-style-type: none"> Joyce-air are relocating their crop spraying business to Gnowangerup. Construction of their hangar at Gnowangerup airport commenced January 2026. Fields & Fortunes business leaders forum held 19 February 2026. This is the third year this event has been delivered by the Shire. Theme for 2026 was Smart Business, Strong Communities.
3.2 Develop and advocate for essential infrastructure and services to enable and promote growth.	3.2.1 Advocate for residential and industrial land release, supporting development opportunities.	2025-2027	<ul style="list-style-type: none"> Work with Development WA (DevWA) has resulted in six residential blocks and six light industrial blocks being released to the market in Gnowangerup, November 2025. Work continues with the Department of Planning, Lands and Heritage (DPLH) to release Lot 183 Buncle Street, Ongerup. DPLH have confirmed DevWA are supportive, but a flora and fauna survey is required before approval can be granted. DPLH also advised they would like the Shire to consider relinquishing the Management Order over Reserve 49134 which is in close proximity to Lot 183.
	3.2.2 Advocate for the provision of appropriate essential services and infrastructure.	2025-2027	<ul style="list-style-type: none"> In 2024/25 the Shire was allocated \$1.45m as part of the Great Southern Secondary Freight Network funding to undertake work on the Borden-Bremer Bay Road. Work with Regional Road Group (RRG) has resulted in three road projects being listed for 2026/27, with Main Roads contributing \$530k towards the work. This compares to \$114k in 2025/26. In addition, Walsh Street in Gnowangerup has been listed in the Main Roads Western Australia Roads 2040 Strategy document as a local road of significance. Walsh Street is also a road supported by RRG for sealing with this being listed as a reserve project in 2026/27 should funding become available. Main Roads are supportive of the initiative to reduce the speed limit on Yougenup Road, Gnowangerup. Community consultation will take place before seeking final approval. NBN are installing a telecommunications tower in Gnowangerup to improve broadband services and mobile phone coverage.
	3.2.3 Establish a tourism and heritage precinct in Gnowangerup.	2025-2027	<ul style="list-style-type: none"> Application for a grant with Regional Precincts Partnerships Programme (rPPP) lodged September 2025. This application covers work associated with the Recreation Precinct in Yougenup Road, upgrades to the Gnowangerup Town Hall, repairs to footpaths leading to the mineral springs and signage, and improved signage at the Gnowangerup tourist bay.

4. Leadership and Governance

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

Strategy	Activities	Term	Status
4.1 Effectively represent, promote and advocate for the advancement of our district.	4.1.1. Provide strategic leadership and advocate on behalf of the community.	Ongoing	<ul style="list-style-type: none"> The Shire is strongly advocating for recognition of the additional burden it bears in relation to the cost of GP services. This is being undertaken via an alliance of six local governments and has included submissions and meetings with senior bureaucrats in Perth and Canberra, and government ministers. The issue was also presented to the WALGA and ALGA AGMs with it being supported in both instances.
	4.1.2 Foster strong community connections through inclusive engagement and meaningful communication.	Ongoing	<ul style="list-style-type: none"> Council endorsed the Shire's new Purpose (Mission) in 2025. The Purpose is now <i>Connecting Community</i>, this being achieved by fostering community engagement and a sense of belonging. This purpose drives and supports Council's actions. The Shire hosts Dandjoo Day, an event where volunteers are recognised and their achievements celebrated. This event was first held in 2025 and is planned again for March 2026. The Shire produces a monthly newsletter which includes updates from the Shire President and CEO. This initiative commenced in 2023. Regular community consultation is undertaken when initiatives that may impact the community are being considered. For example, closure of a portion of Alymore Street, creation of a Recreation Precinct in Gnowangerup, upgrade of Weir Park in Ongerup, change of speed limits in Yougenup Road, and development of the Shire's Council Plan 2025-2035.
4.2 An efficient and effective organisation, providing appropriate services to our community.	4.2.1 Provide services aligned with our community requirements.	Ongoing	<ul style="list-style-type: none"> The strong message that came from the community when developing the Council Plan 2025-2035 was to continue to support the community, have events, and maintain medical services. Areas requiring improvement included gravel road maintenance, releasing more land and better streetscapes. Fulfilling these needs can be seen in the CEOs KPIs. There is a concerted focus on rebuilding the depot team. Given the shortage of housing this has required a more creative approach which should see improved change in 2026.
	4.2.2 Ensure strong financial management through effective planning.	Ongoing	<ul style="list-style-type: none"> The Shire has appointed two independent members to its Audit, Risk and Improvement Committee. There is focus on producing the annual budget and statutory accounts sooner. Earlier completion of these documents provides more time to execute initiatives.
	4.2.3 Provide a safe and positive workplace, supporting development and growth.	Ongoing	<ul style="list-style-type: none"> Focus is on culture which is underpinned by the Shire's values. These were refreshed in 2025 and now comprise Safety, Tenacity, Integrity and Collaboration. The position of HR and Contracts Manager was created in 2025. This has improved organisational bench strength. The position of Safety and Emergency Coordinator was created in 2025. This role is focused on staff safety, as well as community safety in times of emergency.

4. Leadership and Governance

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

Strategy	Activities	Term	Status
			<ul style="list-style-type: none">The Annual Staff Performance Review has been retitled to Annual Staff Development Review. This supports a culture of continuous improvement and opportunity.

Unconfirmed

11.4 SUNDRY DEBTORS WRITE OFF – (DEBTOR – 91834)

Location:	N/A
Proponent:	N/A
Date of Report:	25 February 2026
Business Unit:	Corporate and Community Services
Responsible Officer:	Thomas Gorman - Deputy Chief Executive Officer
Author:	Chelsea Stewart – Finance & IT Officer
Disclosure of Interest:	Nil

ATTACHMENTS

NIL

PURPOSE OF THE REPORT

To seek Council approval to write off an outstanding sundry debtor balance of **\$2,214.22 (including GST)**.

BACKGROUND

The Shire maintained an agreement with the previous Shire Medical Practice to recover costs associated with **Oxy Viva (oxygen) hire** and **telephone usage**.

The outstanding debt, which has been overdue for **794 days**, is considered unrecoverable. Pursuing recovery through legal means is deemed uneconomical given the amount involved and the circumstances.

The former leaseholders vacated the premises under unresolved circumstances and did not provide any forwarding contact details.

COMMENTS

Debtor 91834 comprises four invoices relating:

- Oxy Cylinder hire (July 2023 – February 2024) - \$1118.67
- Telephone usage reimbursement (July 2023 – December 2023) - \$1095.55

CONSULTATION

NIL

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995 – Section 6.12. Power to defer, grant discounts, waive or write off debts.

POLICY IMPLICATIONS

Policy 4.2 Collection of Non-Rates Debts.

FINANCIAL IMPLICATIONS

- The write-off will reduce the Shire's sundry debtor balance by \$2,214.22.
- The outstanding balance is already covered by the Shire's existing provision for doubtful debts, and therefore there will no impact on the net budget position for the shire.

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

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

RISK MANAGEMENT

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

Risk description	Not to approve the sundry debt write off
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)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Unlikely

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

It is recommended that Council approve the write-off of **\$2,214.22 (including GST)** for Debtor 91834, as the debt is unrecoverable and further recovery action would be uneconomical.

VOTING REQUIREMENTS

Absolute majority

COUNCIL RESOLUTION

MOVED: Cr R Minter OAM SECONDED: Cr M Creagh

0226.06 That Council:

Approves 'Writing off of the following outstanding non-rate debt'

- Debtor 91834 \$2,214.22 (including GST)

CARRIED BY ABSOLUTE MAJORITY: 5/0

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

AGAINST: Nil

Unconfirmed

11.5	POLICIES REVIEW
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	31 January 2026
Business Unit:	Strategy & Governance
Responsible Officer:	David Nicholson - Chief Executive Officer
Author:	Anita Finn – Senior Executive Assistant and Governance Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Draft Councillors’ Entitlement Policy (2.1)
- Draft Councillors’ Professional Development Policy (2.16)
- Draft Attendance at Events Policy (2.17)
- Draft Communications and Social Media Policy (2.3)
- Draft Appoint Acting Chief Executive Officer Policy (2.11)
- Draft Employee Recognition Gratuity Policy (3.10)
- Draft Internet, Email and Computer Use Policy (3.14)

PURPOSE OF THE REPORT

For Council to consider and adopt the reviewed policies.

BACKGROUND

Policies are formal documents that guide staff and Elected Members in the considerations to be applied when dealing with specific matters. They represent the discretionary aspect of a local government’s decision-making framework, enabling Council to determine policy-level positions, while implementation and day-to-day operational delivery remain the responsibility of staff. Policies may be amended (modified) or revoked (deleted or replaced) when circumstances require.

There is no statutory requirement for Council to adopt or periodically review its policies unless a specific legislative provision mandates it.

COMMENTS

All policies should be reviewed regularly to make sure they remain current and continue to reflect the correct legislation.

Amendments have been made to provide greater clarity.

The Key changes of the policies include:

Councillors' Entitlement Policy (2.1)

- Alignment with the policies 'Councillors' Professional Development Policy (2.16)' & 'Attendance at Events Policy (2.17)'
- Update to reflect the requirements of section 5.129 of the Local Government Act 1995 and regulation 37 of the Local Government (Administration) Regulations 1996, including provisions for reimbursing Elected Members undertaking training required under sections 5.126 and 5.128.

Councillors' Professional Development Policy (2.16)

- Alignment with the Councillors' Entitlement Policy (2.1)
- Incorporate the new legislative requirements relating to the declaration of mandatory training and the provisions for exemptions from mandatory training.

Attendance at Events Policy (2.17)

- Alignment with the Councillors' Entitlement Policy (2.1)
- Reflect the amendments to sections 5.87A and 5.87B of the Local Government Act 1995 relating to penalties for non-disclosure of gifts
- Approval process of not pre-approved events

Employee Recognition Gratuity Policy (3.10)

- Clarification of entitlement of gratuity payment

A review of the following policies has been completed, with no substantive changes identified:

- Communications and Social Media Policy (2.3)
- Appoint Acting Chief Executive Officer Policy (2.11)
- Internet, Email and Computer Use Policy (3.14)

All changes to the previous policies are highlighted in the attached draft policies. After the endorsement by Council the policies will be cleared of markups for the public policies.

CONSULTATION

The revised policies were discussed at the Council Briefing Agenda on 11 February 2026.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

Section 2.7 Role of Council

(2)The council's governing role includes the following —

(b) determining the local government's policies;

POLICY IMPLICATIONS

The review of Council’s policies has resulted in amendments to the policy content.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

Theme	Leadership and Governance
Strategy	4.1. Effectively represent, promote and advocate for the benefit of our community and district.
	4.1.1 Provide strategic leadership and advocate on behalf of the community

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Risk description	Not to adopt the reviewed policies
Primary Strategic Risk Category	Adverse Regulatory Change
Primary Strategic Risk Category Description	Potential changes to the regulatory landscape that will have an adverse effect on the Shire's ability to maintain compliance
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

CONCLUSION

Officers have reviewed and updated the Shire of Gnowangerup's policies to ensure compliance with recent legislative changes and to provide clear, practical guidance for the Shire's day-to-day operations. It is therefore appropriate that the revised policies be considered and adopted.

VOTING REQUIREMENTS

Absolute Majority

An absolute majority decision is required for the adoption of some of the policies. As the revised policies are being presented en bloc for Council consideration, it is recommended that Council adopts the full set of revised policies by absolute majority.

COUNCIL RESOLUTION

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

0226.07 **That Council:**

1. Adopts by absolute majority, the following revised policies:

- **Councillors' Entitlement Policy (2.1)**
- **Councillors' Professional Development Policy (2.16)**
- **Attendance at Events Policy (2.17)**
- **Communications and Social Media Policy (2.3)**
- **Appoint Acting Chief Executive Officer Policy (2.11)**
- **Employee Recognition Gratuity Policy (3.10)**
- **Internet, Email and Computer Use Policy (3.14)**

2. Authorises the CEO to place a copy of the policies on the Shire's website.

CARRIED BY ABSOLUTE MAJORITY: 5/0

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

AGAINST: Nil

COUNCILLORS' ENTITLEMENT POLICY

Objective

- To provide guidelines on the support and allowances available to Councillors within the provisions of the *Local Government Act 1995*, including cover for any out-of-pocket expenses that are incurred in carrying out their function as an elected member.
- To provide guidelines relating to the participation of Councillors at conferences and training seminars.

1.0 Fees and Allowances

Meeting fees and allowances for Councillors are determined by the Salaries and Allowances Tribunal (SAT). All local governments in Western Australia fall into one of four bands which provides a range within which a Council can set fees and allowances.

- 1.1 President, Deputy President Allowances and Councillors annual meeting attendance fees and Communications allowances.

President, Deputy President and Councillor allowances, annual meeting attendance fees and Communications allowances will be paid within the range set by SAT from time to time, with the specific amount to be determined by Council in its annual adopted budget.

- 1.2 Payment of Meeting Fees and Allowances

All meeting fees and allowances are paid in June and December.

2.0 Reimbursement of Expenses

- 2.1 Motor Vehicle Travel Expenses (S 5.98(2))

In accordance with Regulation 31 and 32 of the *Local Government (Administration) Regulations 1996*, Councillors will be reimbursed for travel expenses incurred with respect to the actual cost of travelling from their place of residence to attend:

- (a) A council meeting ~~An Annual or Special meeting of Electors;~~
- (b) ~~A committee meeting of which they area a member;~~
- (c) ~~Performing a function in their capacity as a council member;~~
- (b) ~~An Ordinary or Special meeting of Council;~~
- (b) ~~A meeting of a Committee of which they are a member (or a deputy member attending in place of a member);~~

- (c) ~~Visits by Ministers of the Crown;~~
- (d) ~~Council Inspection Tours;~~
- (e) ~~d~~ Any meeting of a body to which the Councillor has been appointed by Council, unless the Councillor is eligible to claim reimbursement of travel costs direct from that body;
- (f) ~~A Shire of Gnowangerup civic function* to which Councillors have been invited;~~
- (g) ~~A meeting with the Chief Executive Officer or an Executive Manager at the officer's request;~~
- (h) A training seminar that is relevant to their role as a councillor and has been approved ~~by the Council~~ according to the Councillors Professional Development Policy ; or
- (i) Any other meeting, function or event which they have been asked to attend in their role as Councillor ~~by Council, the Shire President or the Chief Executive Officer.~~ according to the Attendance at Events Policy

The rate of reimbursement will be in accordance with that ~~determined by SAT specified by the Local Government Officers' (Western Australia) Interim Award 2011.~~

Reimbursement will be undertaken in June and December following the submission of one or more signed Members' ~~Quarterly Travel and Out of Pocket Expenses~~ reimbursement claim form.

~~*For the purposes of this Policy, "Civic Function" means an official function arranged by the Shire of Gnowangerup (i.e. Annual Australia Day Ceremony).~~

2.2 Parking Expenses (S 5.98(2))

Parking expenses associated with any of the attendances referenced in Clause 2.1 will be reimbursed in June and December, provided that relevant parking receipts are attached to the signed Members' ~~Quarterly Travel and Out of Pocket Expenses~~ reimbursement claim forms.

2.3 Childcare Expenses (S 5.98(2))

In accordance with Regulation 31 of the *Local Government (Administration) Regulations 1996*, Councillors will be reimbursed for childcare costs incurred as a result of any of the attendances referenced in clause 2.1.

Childcare costs will not be paid where the care is provided by a member of the immediate family or relative living in the same premises as the Councillor.

The Shire of Gnowangerup will reimburse childcare costs either at the actual cost per hour or ~~the rate prescribed by SAT \$35 per hour~~, whichever is the lesser amount. Formal receipts must be kept and attached to the claim for reimbursement.

Reimbursement will be undertaken in June and December, following the submission of one or more signed Members' ~~Quarterly Travel and Out of Pocket Expenses~~ reimbursement claim form.

2.4 Other Expenses

Other reasonable expenses (including accommodation, laundry costs, meals, refreshments (excluding alcohol), parking and taxi charges, telephone calls and other appropriate out of pocket expenses) incurred by Councillors in connection ~~with performing the role as Councillors~~ ~~an attendance as specified in either clause 2.1, clause 4 or clause 5~~ may be reimbursed, provided that authorisation has been received from the ~~Chief Executive Officer~~ Councillors prior to the expenditure taking place.

3.0 Items to be provided to Councillors

~~3.1~~ Tablet/iPad

~~Councillors will be issued with a tablet/iPad at the commencement of each four year term.~~

~~(a) The maximum value of the tablet will be capped at \$1,000;~~

~~(b) The Shire's IT subcontractors will provide support for Shire supplied IT equipment. All requests for assistance are to be directed to the Deputy CEO in the first instance.~~

~~(d) Councillors are entitled to utilise their Shire provided tablet for both Shire and private purposes (including electoral campaigning).~~

~~(e) All tablets will be "changed over" four years after their date of purchase.~~

~~3.1~~ ~~3.2~~ Corporate Apparel and Business Cards

Councillors will be issued with a name badge at the commencement of their first four-year term, such items to be replaced as required at the Councillor's request.

Councillors can request Business Cards to assist them to fulfill their community engagement duties.

4.0 Training Registration

~~Provided that expenditure is within the constraints of the Shire's adopted annual Budget, the Chief Executive Officer is authorised to arrange, at the Shire's cost and at the request of a Councillor, the registration of that Councillor at any:~~

~~(a) Training session conducted by WALGA; or~~

(b) Any other training considered by the Shire President to be directly relevant to the Shire's affairs.

4. Elected Member Training Allowances - (Local Government Act 1995 Section 5.129)

An Elected Member participating in a course of training required under section 5.126 or 5.128 of the Local Government Act 1995, is entitled to be reimbursed expenses under section 2.1 and 2.3 of this Policy that are incurred as a result of attending the training. Eligibility for reimbursement will be in accordance with Regulation 37 of the Admin Regulations and according to the Councillors Professional Development Policy.

5.0 Conferences and Seminars Registration

5.1 Where accommodation and/or airfares are not required

Provided that expenditure is within the constraints of the Shire's adopted annual Budget, the Chief Executive Officer is authorised to arrange, at the Shire's cost and at the request of a Councillor, registration at professional conferences which:

- (a) are considered by the Shire President to be directly relevant to the Shire's affairs; or
- (b) are convened by WALGA; and
- (c) do not necessitate arrangements for accommodation or airfares.

Registrations of this type will include registration for any applicable conference dinner, should the Councillor wish to attend same

5.2 Where accommodation and/or airfares are required

Requests for registration at events requiring the provision of accommodation and/or airfares must be submitted to Council for consideration.

4.1 5.3 Booking Arrangements Relevant to Clause 4 and 5

- (a) In the event that three or more requests are received to attend the same opportunity or conference, or the annual budget allocation is exceeded, then the matter must be submitted to Council for consideration.
- (b) Attendees will provide a report on their attendance at the next Council meeting following the training or conference.
- (c) Any request for attendance at a training opportunity or conference that falls within the last three months of a Councillor's term of office will be referred to Council for approval. For the purposes of clarity, the date from which clause takes effect will be the date on which the training opportunity or conference commences.

- (d) The Shire will not pay for partners and spouses to accompany Councillors on Council business other than for attendance at an official conference dinner. Partners and spouses may accompany Councillors at other times at their own expense.

5.0 6-0 Upon Retirement (S 5.100A)

5.1 6-1 Councillors who retire or are not returned to Council after serving at least one full four-year term will be entitled to a gift of up to approximately \$100 per year of service in recognition of their commitment to Council and the Community. The maximum value of the gift shall not exceed \$1,000.

5.2 6-2 All Councillors who retire or are not returned to Council will receive the following-

- (a) A Certificate bearing the Council seal;
- (b) A Certificate of Service including dates of service; and
- (c) A Certificate of Shire Presidential Service will be issued to Councillors who have served as the Shire President, including dates of service.

5.3 6-3 All Councillors who retire or are not returned to Council will be entitled to a formal dinner function or an informal cocktail/sundowner/lunch function. ~~The details of the function are to be determined by the Shire President.~~

COMPLIANCE REQUIREMENTS

Legislation / Documents	<ul style="list-style-type: none"> • Local Government Act 1995; Sections 7A & 7B; Local Government (Administration) Regulations • Local Government (Administration) Regulations 1996
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DOCUMENT CONTROL

STRATEGY & GOVERNANCE

Policy Number	2.1
Responsible Officer	Chief Executive Officer
Initial Council Adoption	22 June 1998
Review Dates	<ul style="list-style-type: none"> • 31 May 2019 • 31 August 2023 (approved by Council 27 September 2023)
Next Review Due	<p>31 August 2024. 30 November 2027</p> <p>This policy will be reviewed every two years annually or more often where circumstances require.</p>

COUNCILLORS PROFESSIONAL DEVELOPMENT POLICY

Objective

~~To provide guidelines and protocols for the continuing ongoing professional development of councillors which is in addition to the training required for newly elected councillors after each election,~~

To provide guidelines and protocols that support the ongoing professional development of Councillors, promoting continuous improvement in their knowledge and skills.

1.0 Introduction

This policy applies to Council Member training and continuing professional development, including mandatory training required under s.5.126 of the Act.

Section 5.128 of the Local Government Act 1995 requires that a Local Government adopt a policy in relation to the continuing professional development of elected members. The adoption of the policy requires an Absolute Majority decision of Council.

2.0 Mandatory Council Member Training

~~The continuing professional development of councillors which is in addition to the training required for newly elected councillors after each election (see below).~~

Council Members are required to complete the Council Member Essentials Course within 12-months from the day on which they are elected, unless exempt under Regulation 36 of the Local Government (Administration) Regulations 1996. Council Members should confirm with the Chief Executive Officer whether they are eligible for an exemption.

2.1 Compulsory training for newly elected members

Local Government (Administration) Regulations 1996 – Regulation 35.

Training for council members (Act s. 5.126(1))

- (1) *A council member completes training for the purposes of section 5.126(1) if the council member passes the course of training specified in subregulation (2) within the period specified in subregulation (3).*
- (2) *The course of training is the course titled Council Member Essentials that –*
 - (a) *consists of the following modules –*

- (i) Understanding Local Government;*
- (ii) Serving on Council;*
- (iii) Meeting Procedures;*
- (iv) Conflicts of Interest;*
- (v) Understanding Financial Reports and Budgets;*

and

(b) is provided by any of the following bodies —

- (i) North Metropolitan TAFE;*
- (ii) South Metropolitan TAFE;*
- (iii) WALGA.*

(3) The period within which the course of training must be passed is the period of 12 months beginning on the day on which the council member is elected.

2.2 Declaration relating to mandatory training

A council member must, within the declaration period specified in 2.1 and in accordance with the Local Government (Administration) Regulations 1996, declare that they have either completed the required courses or are exempt under Regulation 36.

Under the Local Government (Administration) Regulations 1996, a non-compliant member loses their entitlement to all fees, reimbursements, expenses and allowances, and must repay any advance payments

3.0 Ongoing Professional Development

The professional development of Councillors is important as it ensures decision making is of the highest standard and is the product of informed and ethical debate.

Definition: “formal training event” means conferences, seminars, forums, workshops, courses and information sessions.

3.1 Eligible Formal Training Events

The formal training events to which this policy applies is limited to those conducted, or organised by any of the following organisations or individuals:

- The West Australian Local Government Association (WALGA)
- Local Government Professionals WA

- Accredited training organisations offering training which directly relates to the role and responsibilities of councillors.
- Information sessions organised by the Department of Local Government, Sport and Cultural Industries.
- Seminars, training and or information sessions provided by individuals with a demonstrably strong knowledge of local government in Western Australia.

4.0 Funding and Expenses

To provide equity in access for all elected members, an annual budget allocation of an amount per councillor will be made for ongoing professional development.

The Shire President shall have an additional amount allocated in the budget for training specifically aimed at the development of Mayors and Presidents in Western Australia.

Unexpended funds for each councillor cannot be carried over into the next financial year.

Where an Elected Member has a training approved under this policy, entitlements are to be applied in accordance with the Shire's Councillors' Entitlements Policy.

5.0 Choice of Formal Training Event

Councillors wishing to attend a formal training event should advise the President or CEO. This advice should be in a timely manner so that:

1. The proposed event can be determined as meeting the eligible status described above.
2. It can be determined that the councillor making the application has sufficient allocated funds to attend.
3. Bookings and other arrangements can be made.

6.0 Interstate Formal Training Events

Attendance at interstate training events is at the discretion of Council.

7.0 General

Where necessary travel, accommodation and other related costs will be met from the budget allocations for training.

International Training Events will not be considered by Council.

8.0 Review

Section 5.128 (5) of the Local Government Act 1995 **requires** that this policy be reviewed after each ordinary election, and at any other time that Council wishes to carry out a review.

COMPLIANCE REQUIREMENTS

Legislation / Documents	<ul style="list-style-type: none">Local Government Act 1995Local Government (Administration) Regulations 1996, Regulation 35
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DOCUMENT CONTROL

STRATEGY & GOVERNANCE

Policy Number	2.16
Responsible Officer	Senior Executive Assistant and Governance Officer
Initial Council Adoption	18 December 2019
Review Dates	31 August 2023 (approved by Council 27 September 2023) 28 February 2026
Next Review Due	30 November 2027 Section 5.128 (5) of the Local Government Act 1995 requires that this policy be reviewed after each ordinary election, and at any other time that Council wishes to carry out a review or more often where circumstances require.

ATTENDANCE AT EVENTS POLICY

Objective

The purpose of this policy is to establish guidelines for appropriate disclosure and management of acceptance of invitations to events or functions, or other hospitality occasions, where Elected Members and CEO are invited free of charge, whether as part of their official duties as Council or Shire representatives or not.

1.0 Policy Scope

Section 5.90A of the Local Government Act 1995 provides that a local government must prepare and adopt an Attendance at Events policy.

This policy is made in accordance with those provisions.

This policy addresses attendance at any events, including concerts, conferences, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of Council members and the Chief Executive Officer (CEO).

Attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose an interest if the ticket is above \$300 and the donor has a matter before Council. Any gift received that is less than \$300 (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest. Receipt of the gift will still be required under the gift register provisions.

2.0 Pre-Approved Events (Approval is granted on the condition that funds are available in the adopted budget)

The following situations are specifically excluded where the event ticket (gift) is received from one of the following organisations (authorised in advance):

- WALGA (but not LGIS)
- Local Government Professionals Australia (WA)
- Australian Local Government Association
- A department of the public service
- A government department of another State, a Territory or the Commonwealth
- A local government or regional local government
- Southern Link Voluntary Organisation of Councils (VROC)
- Advocacy lobbying or Ministerial briefings
- Meetings of clubs or organisations within the Shire of Gnowangerup
- Any free event held within the Shire of Gnowangerup
- Australian or West Australian Local Government events

- Events hosted by Clubs or Not for Profit Organisations within the Shire of Gnowangerup to which the Shire President, Elected Member or Chief Executive Officer has been officially invited
- Shire of Gnowangerup hosted ceremonies and functions
- Shire of Gnowangerup hosted events with employees
- Shire of Gnowangerup run tournaments or events
- Shire of Gnowangerup sponsored functions or events
- Community art exhibitions
- Cultural events/festivals
- Events run by a Local, State or Federal Government
- Events run by schools within the Shire of Gnowangerup
- Shire President professional bodies associated with local government at a local, state and federal level
- Opening or launch of an event or facility within the Shire of Gnowangerup
- Recognition of Service events

The gift is still required to be recorded in the “gift register”.

3.0 Legislation

Section 5.57 of the Act states the following:

gift means:

- a conferral of a financial benefit (including a disposition of property) made by 1 person in favour of another person unless adequate consideration in money or money’s worth passes from the person in whose favour the conferral is made to the person who makes the conferral; or*
- a travel contribution.*

For the purposes of the above definition:

travel includes accommodation incidental to a journey

travel contribution means a financial or other contribution made by 1 person to travel undertaken by another person

‘Ticket’ includes an admission ticket to an event, or an invitation to attend an event, or a complimentary registration to an event, that is offered by a third party.

5.90A. Policy for attendance at events

(1) In this section —

event includes the following —

- a concert;*

- (b) a conference;
- (c) a function;
- (d) a sporting event;
- (e) an occasion of a kind prescribed for the purposes of this definition.

(2) A local government must prepare and adopt* a policy that deals with matters relating to the attendance of Council members and the CEO at events, including —

- (a) the provision of tickets to events; and
- (b) payments in respect of attendance; and
- (c) approval of attendance by the local government and criteria for approval; and
- (d) any prescribed matter.

* Absolute majority required.

(3) A local government may amend* the policy.

* Absolute majority required.

(4) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

(5) The CEO must publish an up-to-date version of the policy on the local government's official website.

5.87A. Council Member to disclose gifts

(1) A Council member must disclose, in accordance with subsection (2) and section 5.87C, a gift received by the Council member.

Penalty for this subsection:

- (a) a fine of \$10 000;
- (b) ~~or imprisonment for 2 years.~~ a daily penalty of a fine of \$500 for each day or part of a day during which the offence continues.

(2) The disclosure must be made in writing to the CEO.

(3) A person does not commit an offence against subsection (1) if —

- (a) the amount of the gift does not exceed the amount prescribed for the purposes of this paragraph; or
- (b) the gift is not received by the person in their capacity as a Council member.

- (4) For the purposes of subsection (3)(a), if the gift is 1 of 2 or more gifts made by 1 person to the Council member at any time during a year, the amount of the gift is the sum of the amounts of those 2 or more gifts.
- (5) For the purposes of subsection (3)(b), the gift is not received by the person in their capacity as a Council member if it is a gift that the person would have received even if the person were not a Council member.

5.87B. CEO's to disclose gifts

- (1) A CEO must disclose, in accordance with subsection (2) and section 5.87C, a gift received by the CEO.

Penalty for this subsection:

- (a) a fine of \$10 000;
 - (b) ~~or imprisonment for 2 years.~~ a daily penalty of a fine of \$500 for each day or part of a day during which the offence continues.
- (2) The disclosure must be made in writing to the mayor or president.
 - (3) A person does not commit an offence against subsection (1) if —
 - (a) the amount of the gift does not exceed the amount prescribed for the purposes of this paragraph; or
 - (b) the gift is not received by the person in their capacity as the CEO.
 - (4) For the purposes of subsection (3)(a), if the gift is 1 of 2 or more gifts made by 1 person to the CEO at any time during a year, the amount of the gift is the sum of the amounts of those 2 or more gifts.
 - (5) For the purposes of subsection (3)(b), the gift is not received by the person in their capacity as the CEO if it is a gift that the person would have received even if the person were not the CEO.

Where an Elected Member or the CEO is offered a ticket that meets the definition of a gift, the details of that ticket must be disclosed in accordance with the sections outlined above.

4.0 Invitations

- a) All invitations or offers of tickets for a Council member or CEO to attend an event should be in writing and addressed to the CEO or Shire President of the Shire of Gnowangerup.
- b) Any invitation or offer of tickets not addressed to the CEO or Shire President of the Shire of Gnowangerup is not captured by this policy and must be disclosed in accordance with the gift and interest provisions in the Act.

c) A list of events and attendees authorised by the local government in advance of the event is listed under **1.0 Policy scope 2.0 Pre-Approved Event Categories.**

5.0. Approval Process

Where an invitation or **ticket** is received to an event that is not pre-approved **under 2.0 Pre-Approved Event Categories**, it may be submitted for approval in writing no later than three business days prior to the event for approval as follows:

- ~~Events for the Shire President will be approved by the Deputy Shire President;~~
 - ~~Events for Councillors will be approved by the Shire President;~~
 - ~~Events for the CEO will be approved by the Shire President.~~
- **for Council Member acceptance and attendance, approval by the Chief Executive Officer; and**
 - **for Chief Executive Officer acceptance and attendance, approval by the Shire President**

6.0 Considerations for approval of the event include:

- who is providing the invitation or ticket to the event,
- the location of the event in relation to the local government (within the district or out of the district),
- the role of the Council member or CEO when attending the event (participant, observer, presenter) and the value of their contribution,
- whether the event is sponsored by the local government,
- the benefit of local government representation at the event,
- the number of invitations / tickets received,
- the cost to attend the event, including the cost of the ticket (or estimated value of the event per invitation) and any other expenses such as travel and accommodation,
- alignment to the Shire's Strategic Objectives; and
- the number of Shire representatives already approved to attend.

7.0 Payment for Attendance

~~Where an Elected Member and/or the Chief Executive Officer has an event approved through this process and there is a fee associated with the event, including for attendance of a partner, then the cost of the event is to be paid for out of the Shire's budget.~~

Where an Elected Member or the Chief Executive Officer has an event approved under this policy, entitlements are to be applied in accordance with the Shire's Councillors' Entitlements Policy.

8. Disclosure requirements relating to tickets:

7.1 Where an Elected Member or employee is offered a ticket, and the ticket falls under the definition of a gift, details of the ticket is to be disclosed in accordance with the sections 5.87A

5.87C of the *Local Government Act 1995* (for elected members and the Chief Executive Officer) or the *City's Code of Conduct* (for employees).

7.2 For the purposes of clarity, a disclosure is to be made to the Chief Executive Officer (or Mayor if it is the Chief Executive Officer) within 10 days of the Elected Member or employee receiving the ticket, and is to include:

- (i) a description of the ticket;
- (ii) the name and address of the person who gave the ticket;
- (iii) the date on which the ticket was received;
- (iv) the estimated value of the ticket at the time it was made; and
- (v) the nature of the relationship between the person who made the ticket and the person who received it.

8.0 Non-Approved Events

Any event that is not pre-approved, is not submitted through an approval process, or is received personally is considered a non-approved event.

If the event is a free event to the public then no action is required.

If the event is ticketed and the Elected Member or Chief Executive Officer pays the full ticketed price and does not seek reimbursement then no action is required.

If the event is ticketed and the Elected Member or Chief Executive Officer pays a discounted rate or is provided with a free ticket then the recipient must disclose receipt of the tickets (and any other associated hospitality) within 10 days.

Legislation / Documents	<ul style="list-style-type: none">• Local Government Act 1995.• Local Government (Administration) Regulations 1996.• Elected Members' Entitlements Policy.• Department of Local Government, Sport and Cultural Industries; Local Government Operational Guidelines <i>Attendance at events policy</i>.
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DOCUMENT CONTROL

STRATEGY & GOVERNANCE

Policy Number	2.17
Responsible Officer	Senior Executive Assistant and Governance Officer
Initial Council Adoption	25 March 2020
Review Dates	<ul style="list-style-type: none"> 31 August 2023 (approved by Council 27 September 2023) 25 February 2026
Next Review Due	<p>30 November 2027</p> <p>This policy will be reviewed after every election or more often where circumstances require.</p>

Draft

COMMUNICATIONS AND SOCIAL MEDIA POLICY

Objective

To establish protocols for the Shire of Gnowangerup Council, Chief Executive Officer (CEO) and employees who, acting as a representative of the Shire, make public comment or provide information to the media about the Shire's activities.

1.0 Policy Statement

1.1 The purpose of the Shire's official communications include:

- (a) Sharing information required by law to be publicly available;
- (b) Sharing information that is of interest and benefit to the community;
- (c) Promoting events and services;
- (d) Promoting public notices and community consultation and engagement opportunities;
- (e) Answering questions and responding to requests for information relevant to the role of the Shire; and
- (f) Receiving and responding to community feedback, ideas, comments, compliments and complaints.

1.2 The Shire's communications will be consistent with relevant legislation, policies, standards and the positions adopted by Council. The Shire's communications will always be respectful and professional.

1.3 The Shire may use a combination of different communication modes to suit the type of information to be communicated and the requirement of the community or specific audience.

2.0 General Provisions

2.1 All comments to the media shall be presented positively and reflect the values of the Shire.

2.2 All media releases and responses to the media must be approved by the CEO or the President.

3.0 Speaking on behalf of the Shire

- 3.1 The President speaks to the media on behalf of the Shire on matters related to the governance of the Shire of Gnowangerup. The CEO speaks on behalf of the Shire, where authorised to do so by the President.

If the President and the CEO are both unavailable to speak to the media, the Deputy President acts as the spokesperson.

- 3.2 Communications by Elected Members, whether undertaken in an authorised official capacity, or as a personal communication must not:

- (a) Bring the Shire into disrepute;
- (b) Compromise the person's effectiveness in their role with the Shire;
- (c) Imply the Shire's endorsement of personal views; or
- (d) Disclose, without authorisation, confidential information.

- 3.3 Any public statement made by an Elected Member, whether made in a personal capacity or in their local government representative capacity, must:

- (a) Clearly state that the comment or content is a personal view only, which does not necessarily represent the views of the Shire;
- (b) Be made with reasonable care and diligence;
- (c) Be lawful, including avoiding contravention of; copyright, defamation, discrimination or harassment laws;
- (d) Be factually correct;
- (e) Avoid damage to the reputation of the local government;
- (f) Not reflect adversely on a decision of the Council;
- (g) Not reflect adversely on the character or actions of another elected member or employee; and
- (h) Maintain a respectful and positive tone and not use offensive or objectionable expressions in reference to any elected member, employee or community member.

- 3.5 An Elected Member who is approached by the media for a personal statement may request the assistance of the CEO.

4.0 Social Media

- 4.1 Social Media is used to facilitate interactive information sharing and to provide responsive feedback to our community. Social Media will not however, be used by the Shire of Gnowangerup to communicate or respond to matters that are complex or relate to a person's or entity's private affairs.

- 4.2 The Shire may post and contribute to Social Media hosted by others, so as to ensure that the Shire's strategic objectives are appropriately represented and promoted.
- 4.3 The Shire may actively seek ideas, questions and feedback from our community however, when doing so we expect participants to behave in a respectful manner. The Shire will moderate its Social Media accounts to address and where necessary delete content which is deemed as:
- (a) Offensive, abusive, defamatory, objectionable, inaccurate, false or misleading;
 - (b) Promotional, soliciting or commercial in nature;
 - (c) Unlawful or incites others to break the law;
 - (d) Information which may compromise individual or community safety or security;
 - (e) Repetitive material copied and pasted or duplicated;
 - (f) Content that promotes or opposes any person campaigning for election to the Council, appointment to official office, or any ballot;
 - (g) Content that violates intellectual property rights or the legal ownership of interests or another party; and
 - (h) Any other inappropriate content or comments at the discretion of the Shire.
- 4.4 Where a third-party contributor to a Shire's social media account is identified as posting content which is deleted in accordance with the above, the Shire may at its complete discretion block that contributor for a specific period of time or permanently.
- 4.5 In accordance with the *Code of Conduct for Council Members, Committee Members & Candidates*, a council member, committee member or candidate —
- (a) must ensure that their use of social media and other forms of communication complies with this code; and
 - (b) must only publish material that is factually correct.

5.0 Record Keeping and Freedom of Information

Official communications undertaken on behalf of the Shire, including on the Shire's Social Media accounts and third-party social media accounts must be created and retained as local government records in accordance with the Shire's Record Keeping Plan and the *State Records Act 2000*. These records are also subject to the *Freedom of Information Act 1992*.

6.0 Personal Communications

Personal communications and statements made privately in conversation, written, recorded email or posted in personal social media have the potential to be made public, whether it was intended to be made public or not.

Therefore, on the basis that personal or private communications may be shared or become public at some point in the future, Elected Members and employees must ensure that their personal or private communications do not breach the requirements of this policy, the Code of Conducts and/or the *Local Government (Model Code of Conduct) Regulations 2021*.

For Elected Members, comments which become public and which breach this policy, the Code of Conduct or the *Local Government (Model Code of Conduct) Regulations 2021*, may constitute a serious breach of the *Local Government Act 1995* and may be referred for investigation.

7.0 Employees and Volunteers

In accordance with the *Code of Conduct for Employees and Volunteers*

Professional Communications

- (a) All aspects of communication by employees (including verbal, written and electronic), involving the Shire of Gnowangerup's activities should reflect the status, values and objectives of the Shire of Gnowangerup, in accordance with the Shire's Communications and Social Media Policy.
- (b) The Shire President and the Chief Executive Officer (or their delegated nominees) are the only people authorised to represent the views of the Council or the Shire to the media.
- (c) Communications should be accurate, polite and professional.

Personal Communications and Social Media

- (a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether intended or not.
- (b) Employees must not, unless undertaking a duty in accordance with their employment, disclose information, make comments or engage in communication activities about or on behalf of the Shire of Gnowangerup, its Council Members, employees or contractors, which breach this Code.
- (c) Employee comments which become public and breach the Code of Conduct, or any other operational policy or procedure, may constitute a disciplinary matter and may also be determined as misconduct and be notified in accordance with the Corruption, Crime and Misconduct Act 2003.

COMPLIANCE REQUIREMENTS

<p>Legislation / Documents</p>	<ul style="list-style-type: none"> • Local Government (Model Code of Conduct) Regulations 2021 • Local Government Act 1995 • Code of Conduct for Council Members, Committee Members & Candidates • Code of Conduct for Employees & Volunteers • State Records Act 2000 • Freedom of Information Act 1992
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DOCUMENT CONTROL

STRATEGY & GOVERNANCE

Policy Number	2.3
Responsible Officer	Deputy Chief Executive Officer
Initial Council Adoption	22 June 1998
Review Dates	<ul style="list-style-type: none">• 31 May 2019• 31 August 2023 (approved by Council 27 September 2023)• 31 January 2026
Next Review Due	31 August 2025 31 August 2027 This policy will be reviewed every two years or more often where circumstances require.

APPOINT ACTING CHIEF EXECUTIVE OFFICER POLICY

Objective

To prescribe the processes for the appointment of an Acting Chief Executive Officer

1.0 Policy Scope

To provide a framework and guidelines for the employment of an Acting Chief Executive Officer in the absence of the Chief Executive Officer due to annual, long service or extended sick leave.

2.0 Policy

Section 5.39C of the Local Government Act 1995 requires the adoption of a policy regarding the employment of an Acting Chief Executive Officer.

Council delegates to the Chief Executive Officer appointment of an internal employee to act as the Chief Executive Officer subject to the following conditions:

1. The appointment is to be for a period of no more than 3 months; and
2. The appointment not being due to a vacancy of the Chief Executive Officer's position.

The appointment shall be in writing on each occasion where it is more than five (5) days.

The Chief Executive Officer must inform the Elected Members of all proposed Acting Chief Executive Officer arrangements.

In the case of the unavailability of the Chief Executive Officer due to an emergency, the Deputy Chief Executive Officer is automatically appointed as the Acting Chief Executive Officer for up to 3 months from commencement and continuation is then subject to determination by the Council.

For Chief Executive Officer vacancy periods over 3 months the appointment of the Acting Chief Executive Officer shall be determined by Council.

The Chief Executive Officer shall report to Council any proposal to fill an Acting Chief Executive Officer role over 3 months with as much advanced notice as possible. In this case the Chief Executive Officer may recommend a suitable internal candidate for higher duties and must also provide an alternative recommendation to Council. Council is to convene a Chief Executive Officer Recruitment and Selection Committee meeting to progress the Acting Chief Executive Officer recruitment.

If the Chief Executive Officer's position becomes vacant all acting arrangements are to be determined by the Council.

Should the Acting CEO, whether appointed by the CEO or otherwise, become incapacitated as well, the Council shall hold a Special Council meeting to find a suitable replacement until the Chief Executive Officer or the Deputy Chief Executive Officer returns.

This policy can be reviewed at any time, but any changes need to be passed by Council with an **absolute majority**.

The CEO must publish an up-to-date version of the policy on the local government’s official website.

COMPLIANCE REQUIREMENTS

Legislation / Documents	Local Government Act 1995. section 5.39C
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DOCUMENT CONTROL

STRATEGY & GOVERNANCE

Policy Number	2.11
Responsible Officer	Deputy Chief Executive Officer
Initial Council Adoption	28 April 2021
Review Dates	31 August 2023 (approved by Council 27 September 2023) 31 January 2026
Next Review Due	31 August 2025 31 August 2027 This policy will be reviewed every two years or more often where circumstances require.

EMPLOYEE RECOGNITION GRATUITY POLICY

Objective

To recognise the services of employees with the Shire. To reward employees for their contribution to organisational success

Upon resignation or retirement, in recognition of equality for employees who have completed more than four years of service but who do not have the benefit of enterprise bargaining in their employment conditions, the following provisions apply:

Unused Personal Leave Payout	Portion of Entitlement included in Termination Payout
1-200 hours	20%
201-400 hours	40%
401-600 hours	60%
601+ hours	80%

The above calculation is capped at a maximum of \$5,000 as per *Local Government (Administration) Regulations 1996 (WA)* – Reg 19A. This policy is to be read in conjunction with section 5.50 of the *Local Government Act 1995 (WA)*

Payment of the above is calculated at the employee's rate of pay as at the date of resignation or retirement and being made before tax, forms part of the employee's taxable income. This policy does not form a contractual entitlement for any employee of the Shire of Gnowangerup, or impact or change an employee's contractual entitlements under legislation or an industrial instrument.

Employees who are terminated as a result of unsatisfactory work performance and or serious misconduct are excluded from the benefits provided for in this Policy.

An employee is not eligible to receive a gratuity payment under this policy if they are dismissed for any reason other than redundancy; or resigns following the commencement of a disciplinary, investigation or performance management process.

COMPLIANCE REQUIREMENTS

Legislation	<ul style="list-style-type: none">Local Government Act 1995Local Government (Administration) Regulations 1996 (WA)
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DOCUMENT CONTROL

HUMAN RESOURCES & COMMUNICATIONS

Policy Number	3.10
Responsible Officer	Deputy Chief Executive Officer HR & Contracts Manager
Initial Council Adoption	26 April 2018
Review Dates	<ul style="list-style-type: none">24 November 202131 August 2023 (approved by Council 27 September 2023)31 January 2026
Next Review Due	31 August 2024 31 January 2027 This policy will be reviewed annually or more often where circumstances require.

INTERNET, EMAIL AND COMPUTER USE POLICY

1. Policy statement

This policy sets out the conditions for acceptable use of the Shire's information and communication technology (ICT) facilities. The Shire's ICT facilities include but are not limited to the network, computer systems, access to the internet and email, corporate systems and corporate hardware.

The purpose of this policy is to:

- regulate and provide guidelines on the proper use of the Local Government's ICT facilities for their intended purposes without infringing legal requirements or creating unnecessary business risk, and
- protect against the risk of virus/malware attacks, theft and disclosure of information, and disruption of network systems and services.

2. Application

This policy applies to all employees, elected members, contractors, visitors and volunteers (collectively referred to as **employees** in this policy) engaged or appointed by the Shire.

3. Definitions

Authorised User means any employee that has been granted authorised access to the Shire's ICT facilities.

Email means the Local Government provided Microsoft Outlook, Outlook Web Access, or any Local Government email system that is synchronised to a PC or mobile device, whether the mobile device is provided by and remains the property of the Shire or owned by an Authorised User.

ICT means Information, Communications, and Technology. This includes but is not limited to mail, telephones, mobile phones, voice mail, SMS, email, intranet, computers, tablets, printers, multi-functional devices, scanners and other electronic devices owned by the Local Government.

Malware is an abbreviation of 'malicious software' and means software programs designed to cause damage and other unwanted actions on a computer system. Examples of malware include spyware, worms, viruses and Trojans.

Network Access includes connectivity from any device to Local Government managed ICT infrastructure connecting both local and remote network servers.

Prohibited Material means content which:

- could be reasonably regarded as pornographic
- contains offensive language, cruelty or violence
- is illegal, defamatory or discriminatory
- breaches copyright
- promotes terrorism or encourages terrorist acts, and
- contravenes the Shire's values and policies.

4. General use of ICT equipment

Data created and stored on the corporate systems remain the property of the Shire. Due to the need to protect the Shire's network, the confidentiality of personal (non-work-related) information stored on any network device belonging to the Shire cannot be guaranteed.

For security and network maintenance purposes only authorised persons within the Shire may monitor equipment, systems, network traffic and emails at any time, according to the specific nature and requirements of their roles.

The Shire reserves the right to audit networks and systems periodically to ensure system integrity and compliance with this policy.

5. Personal use

A degree of reasonable personal use of the Shire's ICT assets is allowed though staff should exercise judgment and be guided by the following principles:

- Personal use should be undertaken either before or after contracted hours of work or during authorised breaks.
- Personal use should be limited and brief, avoiding excessive download or transmission. An example of acceptable personal use would be conducting brief transactions through internet banking.
- If there is any uncertainty regarding acceptable personal use then employees should consult their supervisor for guidance.

6. Security and proprietary information

All information stored on the Shire's corporate systems should be regarded as confidential and care must be exercised before sharing or distributing any information. If there is any uncertainty regarding the level of confidentiality involved then staff should consult their line manager for guidance.

Passwords and accounts must be kept secure and must not be shared. Authorised Users are responsible for the security of their passwords and accounts. Passwords should be changed in accordance with advice from the ICT team.

All devices connected to the Shire's computing systems/networks, regardless of ownership, must be running approved and up to date virus-scanning software. Employees must be attentive to emails they receive from outside parties and use caution when opening files received from unknown senders. The Deputy CEO must be advised of any warning received by employees to determine if it is appropriate to advise all staff of the warning.

7. Email and communication activities

All emails sent by staff should include the 'signature' and disclaimer at the foot of the body of the email, in the format specified by the Shire's style guide or as otherwise advised by the Deputy CEO.

The following activities are not permitted when using a Shire's email address:

- except in the course of normal business notifications, sending or forwarding unsolicited electronic messages, including the sending of 'junk mail' or other advertising material, jokes, or chain communication to individuals who did not specifically request such material
- any form of harassment via electronic/ICT means
- use of any of the Shire's network or systems for the purpose of generating unsolicited communications
- sending any confidential information to parties outside the Shire or to personal email addresses
- communicating in a manner that could adversely affect the reputation or public image of the Shire, and
- communicating in a manner that could be construed as making statements or representations on behalf of the Shire without the Shire's express permission to do so.

The use of personal email accounts (e.g. Gmail, Hotmail, Yahoo Mail, etc.) is not permitted for the conduct of Shire business.

8. Remote access

Users with remote access are reminded that when connected to the Shire's network, their devices are an extension of that network and as such are subject to the same rules and regulations that apply to the Shire's corporate equipment and systems.

The device that is connected remotely to the network must be secure from access by external non-Local Government parties and should be under the complete control of the user.

All devices (whether personal or corporate) connected to the Shire's networks via remote access technologies should have up-to-date anti-Malware software.

Where possible, users should avoid using public access terminals to establish a remote connection.

9. Unacceptable use

Under no circumstance is any user authorised to engage in any activity that is illegal under Local, State, Federal or International law while connected to or utilising the Shire's ICT systems or resources.

9.1 Prohibited material

Employees must not distribute emails, phone messages or documents (electronic or otherwise) under any circumstances that include information or activities which relate to Prohibited Material.

9.2 System and network activities

The following activities are not permitted:

- Violations of the rights of any person or company/organisation protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not limited to, the duplication, installation or distribution of 'pirated' or other software products that are not appropriately licensed for use by the Shire or the end user.
- Unauthorised copying or digitising of copyrighted material and the installation of any copyrighted software for which the Shire or the end user does not have an active license.
- Exporting software, technical information, encryption software or technology, in violation of international or regional export control laws.
- Introduction of Malware or code into the network or onto devices connected to the network.
- Revealing your account password to others or allowing use of your account by others.
- The Shire's equipment is not to be used to download or distribute any material that could be considered offensive or Prohibited Material. If a user receives such material they should notify their line manager.
- Making fraudulent offers of products, items, or services, or undertaking private work via any Local Government equipment, device or account.

The following activities are not permitted unless they are within the scope of regular responsibilities for an expressly authorised role:

- Effecting security breaches or disruptions of network communication. Security breaches include accessing data of which the user is not an intended recipient or logging into a server or account that the user is not expressly authorised to access.
- Executing any form of network monitoring which will intercept data not intended for the user's host.
- Attempting to avoid or bypass the Shire's network security measures.
- Interfering with any other user's account by whatever means.
- Using the system in a way that could damage or affect the performance of the network.

10. Provision and use of mobile phones and electronic devices

Some employees may be provided with a mobile phone, tablet and/or other electronic devices if it is deemed necessary to their position. All electronic devices supplied remain the property of the Shire of Gnowangerup and users of these devices must comply with this policy.

11. Consequences of breaching this policy

This policy constitutes a lawful instruction to employees. Any breach of this policy may lead to disciplinary action including, but not limited to, termination of employment.

In addition to disciplinary action, the Shire reserves the right to temporarily block or remove email, internet and Network Access for employees in breach of this policy.

12. Variation to this policy

This policy may be cancelled or varied from time to time. Staff will be notified of any variation to this procedure by the normal correspondence method.

13. Related documents

13.1 Internal

- Disciplinary Policy
- Social Media Policy
- Code of Conduct

COMPLIANCE REQUIREMENTS

Legislation	Nil
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DOCUMENT CONTROL

HUMAN RESOURCES & COMMUNICATION

Policy Number	3.14
Responsible Officer	Deputy Chief Executive Officer HR & Contracts Manager
Initial Council Adoption	27 September 2023
Review Dates	31 January 2026
Next Review Due	31 August 2024 31 January 2027 This policy will be reviewed annually or more often where circumstances require.

11.6	ANNUAL ELECTORS MEETING MINUTES - HELD ON 2 FEBRUARY 2026
Location:	Gnowangerup Sporting Complex
Proponent:	N/A
Date of Report:	25 February 26
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

ATTACHMENT

- Unconfirmed Minutes of the Annual Electors Meeting held on 2 February 2026

PURPOSE OF THE REPORT

For Council to note that **no decision** was made at the Annual Elector’s Meeting on 2 February 2026 and to receive and note the unconfirmed Minutes of the Annual Electors Meeting 2 February 2026

BACKGROUND

It is a requirement under Section 5.33 of the Local Government Act 1995 that all decisions made at an Electors’ meeting are to be considered at the next Ordinary Council meeting. No decision was made at the Annual Electors Meeting 2 February 2026.

COMMENTS

Nil

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

s5.33. Decisions made at electors’ meetings

- (1) *All decisions made at an electors’ meeting are to be considered at the next ordinary council meeting or, if that is not practicable –*
 - (a) *at the first ordinary council meeting after that meeting; or*
 - (b) *at a special meeting called for that purpose,*
whichever happens first.
- (2) *If at a meeting of the council a local government makes a decision in response to a decision made at an electors’ meeting, the reasons for the decision are to be recorded in the minutes of the council meeting.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

Theme	Leadership and Governance
Strategy	4.1. Effectively represent, promote and advocate for the benefit of our community and district.
Activity	4.1.2 Foster strong community connections through inclusive engagement and meaningful communication

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Risk description	Not to note the minutes of the Annual Electors Meeting
Primary Strategic Risk Category	NIL – report is good governance and not a legal requirement
Primary Strategic Risk Category Description	
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

As no decision was made at the Annual Electors Meeting on 2 February 2026 this report is good governance and not a statutory requirement.

VOTING REQUIREMENTS

Simple majority

COUNCIL RESOLUTION

MOVED: Cr K O’Keeffe JP

SECONDED: Cr R Miniter OAM

0226.08 That Council:

1. Receives and notes the unconfirmed minutes of the Annual Electors Meeting 2 February 2026, and
2. Notes that no decision was made at the Annual Electors Meeting 2 February 2026 pursuant to Section 5.33 of the Local Government Act 1995.

UNANIMOUSLY CARRIED BY: 5/0

FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O’Meehan

AGAINST: Nil

MINUTES

ANNUAL ELECTORS MEETING

MONDAY, 2 FEBRUARY 2026

**AT THE GNOWANGERUP TOWNHALL,
YOUGENUP ROAD, GNOWANGERUP WA 6335**

COMMENCING AT 12:00PM

Shire of Gnowangerup

NOTICE OF THE ANNUAL GENERAL MEETING OF ELECTORS

Notice is hereby given that the Annual General Meeting of Electors of the Shire of Gnowangerup will be held on Monday 2 February 2026 at the **Gnowangerup Town Hall, Yougenup Road, Gnowangerup WA 6335** commencing at 12:00pm.



Signed: _____

David Nicholson
CHIEF EXECUTIVE OFFICER

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1. OPENING

Shire President Cr Kate O'Keeffe welcomed Councillors, staff and community members and opened the meeting at 12:00pm.

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

3.1 ATTENDANCE

Cr Kate O'Keeffe JP	Shire President
Cr Peter Callaghan	
Cr Robert Minitier OAM	
Cr Rebecca Kiddle	
David Nicholson	Chief Executive Officer
Thomas Gorman	Deputy Chief Executive Officer
Rick Miller	Executive Manager of Infrastructure and Assets
Stuart Drummond	Manager, Community and Economic Development
Barry Gibbs	Asset Project Manager
Clementine Illy	Governance Support Officer
Anita Finn	Senior Executive Assistant Governance Officer

3.2 APOLOGIES

Cr Rebecca O'Meehan	Deputy Shire President
Cr Mick Creagh	

3.3 MEMBERS OF THE PUBLIC

Colin Starke
Edith Robertson
Mel Peucker
Janine Thornton (from 12:08pm)
Colin Findlay (from 12:08pm)
Judy Borkowsky (from 12:08pm)

4. CONFIRMATION OF PREVIOUS MEETING MINUTES

4.1 ANNUAL ELECTORS MEETING HELD 29 JANUARY 2025

RESOLUTION

Moved: Cr R Kiddle S: Cr R Miniter

That the minutes of the Annual Electors Meeting held on 29 January 2025 be confirmed as a true and correct record of proceedings.

CARRIED UNANIMOUSLY 7/0

4.2 BUSINESS ARISING FROM MINUTES
Nil

5. CONTENTS OF THE 2024/2025 ANNUAL REPORT

5.1 PRESIDENT'S REPORT 2024/2025

RESOLUTION

Moved: Cr R Kiddle S: Cr P Callaghan

That the Presidents Report for 2024/2025 be received and the contents noted.

CARRIED UNANIMOUSLY 7/0

Janine Thornton, Colin Findlay* and Judy Borkowsky joined the meeting at 12:08pm.
* = Electors*

5.2 CHIEF EXECUTIVE OFFICER'S REPORT 2024/2025

David Nicholson presented a 'Review of 2025 results'.

RESOLUTION

Moved: Cr R Kiddle S: Cr R Miniter

That the Chief Executive Officer's report for 2024/2025 be received and the contents noted.

CARRIED UNANIMOUSLY 9/0

5.3 RECEIVING OF THE 2024/2025 ANNUAL REPORT INCLUDING THE ANNUAL FINANCIAL REPORT

- Attachment (*tabled separately*): Annual Report 2024/2025 including Audited Annual Financial report

RESOLUTION

Moved: Cr P Callaghan

S: Cr R Kiddle

That the 2024/2025 Annual Report including the Annual Financial report be received.

CARRIED UNANIMOUSLY 9/0

6. QUESTIONS TAKEN ON NOTICE

Nil

7. GENERAL BUSINESS

7.1 CHIEF EXECUTIVE OFFICER: Review of 2025 results – was presented under 5.2

7.2 PUBLIC QUESTION TIME
Nil

8. CLOSURE

Shire President Cr Kate O'Keeffe, thanked Councillors, staff and community members and closed the meeting at 12.26pm.

FOOTNOTES

Voting:

- *Each elector present at the meeting is entitled to one vote on each matter to be decided, but does not have to vote.*
- *All decisions are to be made by a simple majority vote.*
- *Voting is to be conducted so that no voter's vote is secret.*

Definition of the Elector

An elector is defined in the Local Government Act 1995. An elector is a person who is eligible to vote in an election of the Shire of Gnowangerup. For the purpose of meeting of electors, the definition of an elector is to include ratepayers.

Procedures at Electors Meetings

The procedure to be followed at a general or special meeting of electors is to be determined by the person presiding at the meeting.

Cr R Minter declared a potential financial / direct interest in 11.7 due to being a contractor.

Cr R Minter left the room at 3:59 pm

11.7 CONTRACT VARIATION - RFT2025-9-1 DELIVERY OF UNSEALED ROADS RESHEET PROGRAM

Location:	N/A
Proponent:	N/A
Date of Report:	25 February 2026
Business Unit:	Infrastructure and Assets
Responsible Officer:	Rick Miller – Executive Manager Infrastructure and Assets
Author:	Rick Miller – Executive Manager Infrastructure and Assets
Disclosure of Interest:	Nil

ATTACHMENT

Nil

PURPOSE OF THE REPORT

For Council to consider proposed contract variation for RFT 2025-9-1 Delivery of Unsealed Road Resheet Program.

BACKGROUND

At the 22 October 2025 ordinary meeting, Council resolved as follows:

MOVED: Cr P Callaghan

SECONDED: Cr R Kiddle

1025.13 That Council:

- 1. AWARD tender RFT 2025-9-1 Delivery of Unsealed Road Resheet Program to Tender 9 as recommended in RFQ 2025-9-1 Confidential Tender Evaluation Report**
- 2. APPROVE delegation to the Chief Executive Officer to negotiate the final contractual arrangements on behalf of Council**
- 3. APPROVE the Chief Executive Officer to apply the common seal to the contract between the Shire and successful Contractor.**

CARRIED BY ABSOLUTE MAJORITY: 5 / 0

The contract was awarded to RM Contracting and Civil Pty Ltd for the value of \$598,560 ex GST.

COMMENTS

The heavy vehicle traffic during Harvest has impacted several roads and most notably, a 6.4 km section of Nightwell Road has deteriorated quite significantly and a 1.0 km of Oakdale Rd over several sections has also been identified. These sections will require constant grading and significant resources unless repaired.

To address this issue, we propose to schedule gravel resheeting on Nightwell Road and extra sheeting on Oakdale Rd. To maintain a balanced budget, we will defer roads that have held up better, being, Jackitup North Rd 2.6km and Jackitup West Rd 2 km and utilise carryover 2024/25 unallocated Roads to Recovery funding to balance the increase in resheeting works.

We will achieve an increased length of 2.8km of gravel resheets for the year and will have nil impact on the 2025/26 budget. The deferred roads will be listed for the 2026/27 budget consideration.

The variation has been brought to Council due to level of price increase. The increase represents about a 16% price increase to the contract and about 12% increase in length of roads to be resheeted for a total of 26.4km.

The contractor has negotiated in good faith with the Principal's representative, with rates reflecting submitted rates for the various locations and represents value for money.

TABLE 1 – SUMMARY PRICE VARIATION FOR CONTRACT

Job No	Road Name	Price Exc GST	Contract Price Variation Exc GST **	Contract Resheet km	Variation resheet km
RC15	Jackitup West Rd	\$51,600.00	-\$51,600.00	2.00	0.00
RR009	Jackitup North Rd	\$67,080.00	-\$67,080.00	2.60	0.00
RR010	Old Ongerup Rd	\$123,840.00		4.90	4.90
RR140	Tieline Rd	\$69,660.00		2.70	2.70
RC91	Cowalellup Rd	\$79,980.00		3.10	3.10
RR120	Oakdale Rd	\$25,800.00	\$25,800.00	1.00	2.00
RR35	Sandalwood Rd	\$77,400.00		3.40	3.40
RR014	Magitup Rd	\$103,200.00		3.90	3.90
RR31	Nightwell Rd		\$188,340.00	new	6.40
	Total	\$598,560.00	\$95,460.00	23.60	26.40

** Balance funded from RR150 unallocated RTR 24/25 carryover \$150,262

CONSULTATION

Elected Members had been advised in December 2025 of requested changes to the program as some roads required more urgent attention due to road failures experienced with increased harvest traffic. Elected members provided general endorsement of the reasons for the proposed road changes and changes to road delivery schedule. Consultation also occurred with contractor in regard to changes in the road delivery program and pricing and capacity to deliver additional proposed works.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995 s5.42 and s5.43

Local Government (Functions and General) Regulations S21A- cl 9 and cl 14

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The contract variation will be a price increase to the contract of \$95,460.00 but will be offset by reduction in works of other roads (Jackitup West Rd and Jackitup North Road) and application of unallocated Roads to Recovery (RTR) funding. Other project budget changes to allow for additional gravel purchase and push up are not part of this variation and have been included in mid-year budget review amendments. This will result in no overall increase to the 2025/26 budget.

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

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

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

Risk description	Council does not approve the variation
Primary Strategic Risk Category	Community Disruption
Primary Strategic Risk Category Description	<ul style="list-style-type: none">• Degradation of road infrastructure• Loss of road funding• Severe reputational damage
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Almost Certain

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council could resolve not to approve and not proceed with extra road resheeting works. Implications if the additional Roads scheduled for resheets were not included is that they will require constant maintenance and repairs and thereby reducing the safety of the roads.

CONCLUSION

It is recommended that Council supports the contract variation for contract RFT2025-9-1 Delivery of Unsealed Road Resheeting Program as amended.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

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

0226.09 **That Council:**

APPROVES delegation to the Chief Executive Officer to negotiate a contract variation to increase the resheeting program by approximately 2.8 Kilometres for an agreed price of \$95,460.00 ex GST;

CARRIED BY ABSOLUTE MAJORITY: 4/0

FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R O’Meehan

AGAINST: Nil

Cr R Miniter returned to the meeting at 4:02 pm.

Unconfirmed

11.8 STATUTORY BUDGET REVIEW AS AT 31 DECEMBER 2025

Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	6 February 2026
Business Unit:	Corporate & Community Services
Responsible Officer:	Thomas Gorman – Deputy Chief Executive Officer
Author:	Thomas Gorman – Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Attachment 1 – 2025/26 Budget Review Report including recommended Budget Amendments.

PURPOSE OF THE REPORT

To consider the Shire of Gnowangerup's financial position as at 31 December 2025 and performance for the period 1 July 2025 to 31 December 2025 in relation to the adopted annual budget and projections estimated for the remainder of the year.

BACKGROUND

The Local Government (Financial Management) Regulations 1996 require local governments to undertake a review of the Annual Budget.

33A. Review of Budget

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) The review of an annual budget for a financial year must —*
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) consider the local government's financial position as at the date of the review; and*
 - (c) review the outcomes for the end of that financial year that are forecast in the budget.*
 - (d) Include the following-*
 - (i) the annual budget adopted by the local government;*
 - (ii) an update of each of the estimates included in the annual budget;*
 - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;*
 - (iv) adjacent to each item in the annual budget adopted by the local government that stated an amount, the estimated end-of-year amount for the item.*

- (2) *The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.*
- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

***Absolute majority required.**

- (4) *Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

Section 6.8(1) (b) of the Local Government Act 1995 provides that expenditure can be incurred when not included in the annual budget provided it is authorised in advance by resolution (absolute majority required).

Consideration of the status of various projects and programs was undertaken to ensure any anticipated variances were captured within the review document where possible.

The material variance levels which have been reported for the budget review, have utilised the same materiality levels as monthly reporting and are based on a materiality level of \$20,000 or 10% whichever is the greater implemented for the purpose of the budget review.

COMMENT

The budget review includes at Note 4 a summary of predicted variances contained within the Statement of Financial Activity.

Features of the budget review include:

Minor rates revenue variance to amend budget in line with YTD actuals.	\$2,758
Streets Alive Grant funding not anticipated at Budget time. Increase to fire mitigation grant.	\$241,618
Higher waste & recycling income than expected. Increased revenue for chalet rentals. Decrease in fees for the long table lunch as event not going ahead.	\$15,714
Recognising interest income on reserve investments not included in budget, plus better returns on muni funds investments	\$43,886
Additional storm damages funding. Increased revenue for diesel fuel rebates received.	\$216,332
Lower profit on asset disposals due to adjustment to the disposals that have occurred to bring into line with YTD actuals.	-\$648
The costs for the senior officer position are shown under materials & contracts instead of employee costs; therefore we are amending the budget.	\$53,000
Recognition of carried forward projects from FY25 not included in budget. Impact of additional fire mitigation costs funded by new grant. Decrease expenditure for the long table lunch and also consultants' fees.	-\$436,449
Higher usage for utilities and bring in line with YTD actual expenditure	-\$7,245
Correct original budget line for depreciation items to bring in line with YTD actual expense.	-\$343,585
This reflects the above changes in depreciation and asset disposals budgets	\$343,228

Minor adjustment to reflect actual insurance premium costs. This represents a cost saving	\$2,030
Lower than expected write off this financial year due to a review of the status of rates ledger still underway.	\$20,500
Adjustment to the asset disposals that have occurred to bring into line with YTD actuals	\$1,005
Greater road funding that can be recognised this financial year	\$338,387
Sale of 3 parcels of residential land and truck & trailer	\$168,935
Interest savings due to the deferral of housing construction loans	\$52,288
Purchase of Land & Buildings: The major impact came from the deferral of the Whitehead Road Housing project	\$2,138,024
WATC Loan will not be drawn down before 30 June 2026	-\$2,020,000
No loan repayments due to delay in drawing down the WATC housing loans	\$31,136
Transfer of interest and land sale funds to the Shire's reserves	-\$180,000
Actual plant purchasing costs were slightly higher than anticipated	-\$6,438
Impact on road infrastructure expenditure of carried forward projects from FY25 not included in budget	-\$231,154
Impact on infrastructure "other" expenditure of carried forward expenditure FY25 not in original budget	-\$62,000
Lower transfers from waste reserves due to delayed capital works in shire waste sites	-\$50,000
Minor variance in lease liabilities therefore we need to amend original budget and bring it into line with YTD actual expenditure.	\$32
Actual opening surplus was lower than expected at budget time, due to final year end amendments	-\$326,354
Updated budget estimates deficit has been addressed through this budget review.	\$5,000

Based on current revenue and expenditure trends, and projections as at 31 December 2025, it is estimated that there will be a surplus of \$0 in closing funds as at 30 June 2026.

CONSULTATION

Executive Staff and Managers

A high-level Budget Review summary was presented at the Council Strategic Planning Day 28 January 2026.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995 Section 6.2

Local Government (Financial Management) Regulations 1996, Regulation 33A.

POLICY IMPLICATIONS

There are no known policy implications arising from this report

FINANCIAL IMPLICATIONS

Authorisation of expenditure through budget amendments recommended. Other specific financial implications are as outlined in the body of this report.

STRATEGIC IMPLICATIONS

The budget review has been developed having regard to the Strategic Community Plan

Theme: A Sustainable and Capable Council

Objective: Provide accountable and transparent leadership

Strategic Initiative: Demonstrate accountability through robust reporting that is relevant and easily accessible by the Community.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

The risk has been evaluated against the shire's Risk management framework, Risk Assessment matrix.

The results of this evaluation are show in the table below:

Primary Strategic Risk Category	Financial Sustainability
Description	Inability to maintain service and infrastructure levels for the Shire.
Residual Risk: (Low, Moderate, High, Extreme)	Low
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Insignificant
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Almost Certain

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

The budget review analysis projects, based on current trends a balanced budget and an anticipated end of year surplus of \$0.

VOTING REQUIREMENTS

Absolute majority

COUNCIL RESOLUTION:

MOVED: Cr P Callaghan **SECONDED:** Cr K O’Keeffe JP

0226.10 **That Council:**

- 1. *Adopts the 2025/26 Annual Budget Review, as presented in Attachment 1, and note that the estimated closing funds are based on current revenue and expenditure trends;***
- 2. *Adopts by absolute majority the following budget amendments to the 2025/26 adopted annual budget:***

Minor rates revenue variance to amend budget in line with YTD actuals.	\$2,758
Streets Alive Grant funding not anticipated at Budget time. Increase to fire mitigation grant.	\$241,618
Higher waste & recycling income than expected. Increased revenue for chalet rentals. Decrease in fees for the long table lunch as event not going ahead.	\$15,714
Recognising interest income on reserve investments not included in budget, plus better returns on muni funds investments	\$43,886
Additional storm damages funding. Increased revenue for diesel fuel rebates received.	\$216,332
Lower profit on asset disposals due to adjustment to the disposals that have occurred to bring into line with YTD actuals.	-\$648
The costs for the senior officer position are shown under materials & contracts instead of employee costs; therefore we are amending the budget.	\$53,000
Recognition of carried forward projects from FY25 not included in budget. Impact of additional fire mitigation costs funded by new grant. Decrease expenditure for the long table lunch and also consultants’ fees.	-\$436,449
Higher usage for utilities and bring in line with YTD actual expenditure	-\$7,245
Correct original budget line for depreciation items to bring in line with YTD actual expense.	-\$343,585
This reflects the above changes in depreciation and asset disposals budgets	\$343,228
Minor adjustment to reflect actual insurance premium costs. This represents a cost saving	\$2,030
Lower than expected write off this financial year due to a review of the status of rates ledger still underway.	\$20,500
Adjustment to the asset disposals that have occurred to bring into line with YTD actuals	\$1,005
Greater road funding that can be recognised this financial year	\$338,387
Sale of 3 parcels of residential land and truck & trailer	\$168,935
Interest savings due to the deferral of housing construction loans	\$52,288

Purchase of Land & Buildings: The major impact came from the deferral of the Whitehead Road Housing project	\$2,138,024
WATC Loan will not be drawn down before 30 June 2026	-\$2,020,000
No loan repayments due to delay in drawing down the WATC housing loans	\$31,136
Transfer of interest and land sale funds to the Shire's reserves	-\$180,000
Actual plant purchasing costs were slightly higher than anticipated	-\$6,438
Impact on road infrastructure expenditure of carried forward projects from FY25 not included in budget	-\$231,154
Impact on infrastructure "other" expenditure of carried forward expenditure FY25 not in original budget	-\$62,000
Lower transfers from waste reserves due to delayed capital works in shire waste sites	-\$50,000
Minor variance in lease liabilities therefore we need to amend original budget and bring it into line with YTD actual expenditure.	\$32
Actual opening surplus was lower than expected at budget time, due to final year end amendments	-\$326,354
Updated budget estimates deficit has been addressed through this budget review.	\$5,000

- 3. Authorises the CEO to provide a copy of the budget review and the budget review item from the unconfirmed Council Minutes to the Department of Local Government, Industry Regulation and Safety within 14 days of the Council Meeting in accordance with the Local Government (Financial Management) Regulations 1996 reg 33A (4).**

CARRIED BY ABSOLUTE MAJORITY: 5/0

FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O’Meehan

AGAINST: Nil

SHIRE OF GNOWANGERUP

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2025

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

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SHIRE OF GNOWANGERUP
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2025

		Budget v Actual			Estimated	Predicted
		Adopted	Updated	Year to Date	Year at End	Variance
Note		Budget	Budget	Actual	Amount	(b) - (a)
		\$	Estimates		(b)	(b) - (a)
			(a)			
		\$		\$	\$	\$
OPERATING ACTIVITIES						
Revenue from operating activities						
	General rates	4,953,106	4,953,106	4,953,106	4,953,106	0
	Rates excluding general rates	4.1 390,855	390,855	393,787	393,613	2,758 ▲
	Grants, subsidies and contributions	4.2 1,778,687	1,828,687	1,010,157	2,070,305	241,618 ▲
	Fees and charges	4.3 499,566	499,566	331,355	515,280	15,714 ▲
	Interest revenue	4.4 173,930	173,930	100,425	217,816	43,886 ▲
	Other revenue	4.5 64,690	64,690	44,016	281,022	216,332 ▲
	Profit on asset disposals	4.6 63,217	63,217	35,636	62,569	(648) ▼
		7,924,051	7,974,051	6,868,482	8,493,711	519,660
Expenditure from operating activities						
	Employee costs	4.7 (4,190,858)	(4,190,858)	(1,914,896)	(4,137,858)	53,000 ▲
	Materials and contracts	4.8 (3,991,044)	(4,104,786)	(1,619,731)	(4,541,235)	(436,449) ▼
	Utility charges	4.9 (182,449)	(182,449)	(65,014)	(189,694)	(7,245) ▼
	Depreciation	4.10 (4,248,907)	(4,248,907)	(2,304,187)	(4,592,492)	(343,585) ▼
	Finance costs	4.11 (59,340)	(59,340)	(2,645)	(7,052)	52,288 ▲
	Insurance	4.12 (242,674)	(242,674)	(236,226)	(240,644)	2,030 ▲
	Other expenditure	4.13 (378,520)	(378,520)	(160,996)	(358,020)	20,500 ▲
	Loss on asset disposals	4.14 (14,250)	(14,250)	0	(13,245)	1,005 ▲
		(13,308,042)	(13,421,784)	(6,303,695)	(14,080,240)	(658,456)
	Non-cash amounts excluded from operating activities	4.15 4,199,940	4,199,940	2,268,551	4,543,168	343,228 ▲
	Amount attributable to operating activities	(1,184,051)	(1,247,793)	2,833,338	(1,043,361)	204,432
INVESTING ACTIVITIES						
Inflows from investing activities						
	Capital grants, subsidies and contributions	4.16 3,036,410	3,123,390	762,436	3,461,777	338,387 ▲
	Proceeds from disposal of assets	4.17 146,100	146,100	65,540	315,035	168,935 ▲
	Proceeds from self supporting loans	15,183	15,183	7,568	15,183	0
		3,197,693	3,284,673	835,544	3,791,995	507,322
Outflows from investing activities						
	Purchase of land and buildings	4.18 (3,006,597)	(2,811,887)	(325,952)	(673,863)	2,138,024 ▲
	Purchase of plant and equipment	4.19 (782,200)	(842,880)	(312,701)	(849,318)	(6,438) ▼
	Purchase of furniture and equipment	0	(30,585)	0	(30,585)	0
	Purchase and construction of infrastructure-roads	4.20 (3,461,626)	(3,487,924)	(936,881)	(3,719,078)	(231,154) ▼
	Purchase and construction of infrastructure-other	4.21 (337,800)	(532,512)	(32,579)	(594,512)	(62,000) ▼
		(7,588,223)	(7,705,788)	(1,608,113)	(5,867,356)	1,838,432
	Non-cash amounts excluded from investing activities	0	0	(161,752)	0	
	Amount attributable to investing activities	(4,390,530)	(4,421,115)	(934,321)	(2,075,361)	2,345,754
FINANCING ACTIVITIES						
Cash inflows from financing activities						
	Proceeds from new borrowings	4.22 2,020,000	2,020,000	0	0	(2,020,000) ▼
	Transfers from reserve accounts	4.23 180,847	270,174	0	220,174	(50,000) ▼
		2,200,847	2,290,174	0	220,174	(2,070,000)
Cash outflows from financing activities						
	Payments for principal portion of lease liabilities	4.24 (409)	(409)	(409)	(377)	32 ▲
	Repayment of borrowings	4.25 (133,225)	(133,225)	(50,643)	(102,089)	31,136 ▲
	Transfers to reserve accounts	4.26 (184,108)	(184,108)	(9,997)	(364,108)	(180,000) ▼
		(317,742)	(317,742)	(61,049)	(466,574)	(148,832)
	Amount attributable to financing activities	1,883,105	1,972,432	(61,049)	(246,400)	(2,218,832)
MOVEMENT IN SURPLUS OR DEFICIT						
	Surplus or deficit at the start of the financial year	4.27 3,691,476	3,691,476	3,365,122	3,365,122	(326,354) ▼
	Amount attributable to operating activities	(1,184,051)	(1,247,793)	2,833,338	(1,043,361)	204,432
	Amount attributable to investing activities	(4,390,530)	(4,421,115)	(934,321)	(2,075,361)	2,345,754
	Amount attributable to financing activities	1,883,105	1,972,432	(61,049)	(246,400)	(2,218,832)
	Surplus or deficit after imposition of general rates	3(a),4.28 0	(5,000)	5,203,090	0	5,000 ▲

1. BASIS OF PREPARATION

This budget review 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 budget review 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 Leases* which would have required the Shire of Gnowangerup to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for the statement of financial activity, the budget review 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.

Year to Date Actual balances

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Gnowangerup 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.

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 budget review.

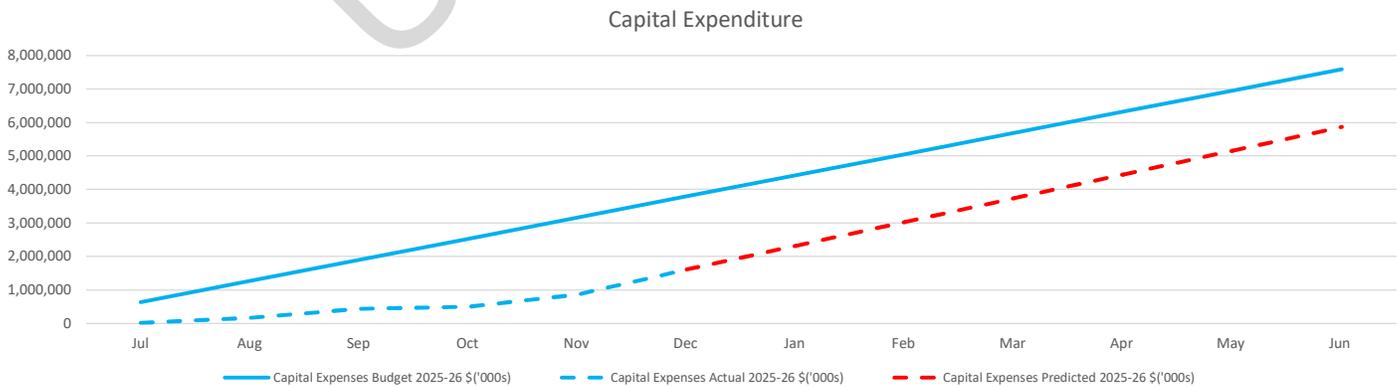
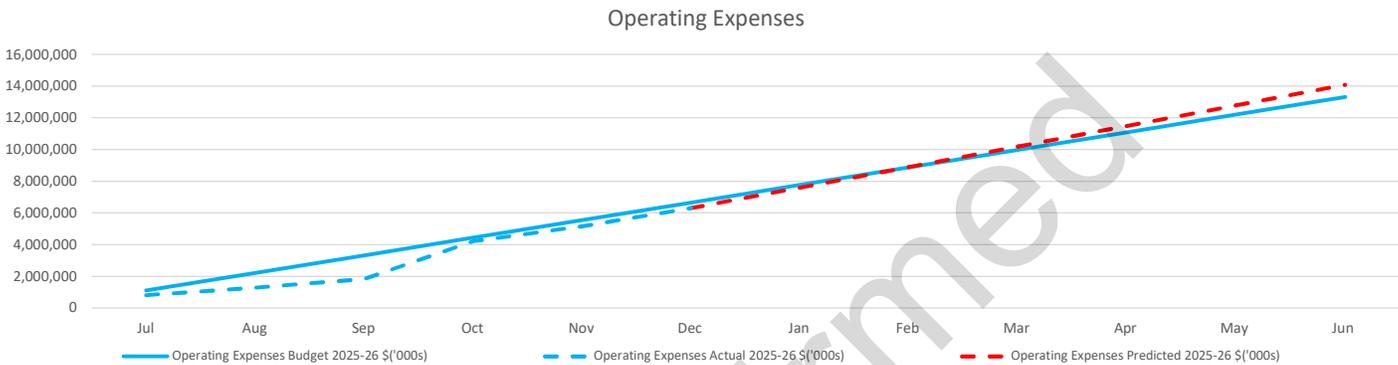
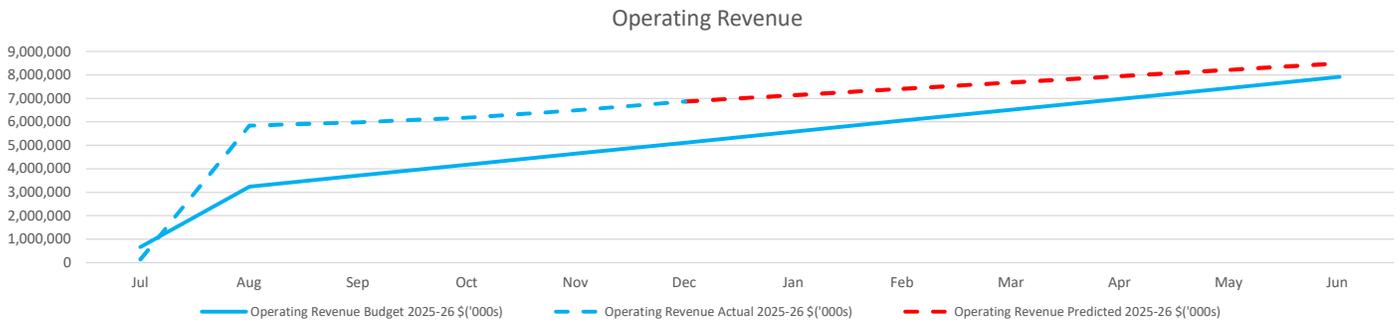
The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

MATERIAL ACCOUNTING POLICIES

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

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
Current assets					
Cash and cash equivalents	4,599,442	2,995,852	2,995,113	8,300,568	2,906,525
Financial assets	3,015,184	7,661	7,661	7,616	7,661
Trade and other receivables	431,038	700,879	700,879	1,152,951	700,879
Inventories	21,307	23,210	23,210	27,946	23,210
Other assets	148,490	0	0	0	0
Contract assets	0	0	0	271,029	0
	8,215,461	3,727,602	3,726,863	9,760,110	3,638,275
Less: current liabilities					
Trade and other payables	(562,657)	(363,389)	(363,389)	(436,758)	(363,389)
Contract liabilities	(134,663)	0	0	(149,368)	0
Capital grant/contribution liability	(830,651)	0	0	(484,345)	0
Lease liabilities	(409)	0	0	0	0
Borrowings	(102,088)	(139,537)	(139,537)	(51,445)	(139,537)
Employee related provisions	(332,440)	(323,626)	(323,626)	(332,440)	(323,626)
Other provisions	0	(54,921)	(54,921)	0	(54,921)
	(1,962,908)	(881,473)	(881,473)	(1,454,356)	(881,473)
Net current assets	6,252,553	2,846,129	2,845,390	8,305,754	2,756,802
Less: Total adjustments to net current assets	(2,887,431)	(2,846,129)	(2,850,390)	(3,102,664)	(2,756,802)
Closing funding surplus / (deficit)	3,365,122	0	(5,000)	5,203,090	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Reserve accounts	(2,974,744)	(2,978,005)	(2,974,744)	(2,984,741)	(2,888,678)
Less: Financial assets at amortised cost - self supporting loans	(15,184)	(7,661)	(15,183)	(7,616)	(7,661)
Less: Current assets not expected to be received at end of year				(161,752)	
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	102,088	139,537	139,537	51,445	139,537
- Current portion of lease liabilities	409	0	0	0	0
Total adjustments to net current assets	(2,887,431)	(2,846,129)	(2,850,390)	(3,102,664)	(2,756,802)

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	(42,254)	(63,217)	(63,217)	(35,636)	(62,569)
Add: Loss on disposal of assets	14,005	14,250	14,250	0	13,245
Add: Depreciation on assets	2,124,276	4,248,907	4,248,907	2,304,187	4,592,492
Non-cash amounts excluded from operating activities	2,096,027	4,199,940	4,199,940	2,268,551	4,543,168

(d) Investing activities excluded from budgeted deficiency

The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
Adjustments to investing activities					
Non cash capital grant, subsidies and contributions	0	0	0	(161,752)	0
Non cash amounts excluded from investing activities	0	0	0	(161,752)	0



SHIRE OF GNOWANGERUP
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2025

4 RECOMMENDED BUDGET AMENDMENTS

Variance

\$

	<u>Variance</u>	
	\$	
Revenue from operating activities		
4.1 Rates excluding general rates	2,758	▲
Minor variance to amend budget in line with YTD actuals.		
4.2 Grants, subsidies and contributions	241,618	▲
Streets Alive Grant funding not anticipated at Budget time. Increase to fire mitigation grant.		
4.3 Fees and charges	15,714	▲
Higher waste & recycling income than expected. Increased revenue for chalet rentals. Decrease in fees for the long table lunch as event not going ahead.		
4.4 Interest revenue	43,886	▲
Recognising interest income on reserve investments not included in budget, plus better returns on muni funds investments		
4.5 Other revenue	216,332	▲
Additional storm damages funding. Increased revenue for diesel fuel rebates received.		
4.6 Profit on asset disposals	(648)	▼
Adjustment to the disposals that have occurred to bring into line with YTD actuals.		
Expenditure from operating activities		
4.7 Employee costs	53,000	▲
The costs for the a senior officer position are shown under materials & contracts instead of employee costs, therefore we are amending the budget.		
4.8 Materials and contracts	(436,449)	▼
Recognition of carried forward projects from FY25 not included in budget plus the impact of additional fire mitigation costs funded by new grant. Decrease expenditure for the long table lunch and also consultants fees.		
4.9 Utility charges	(7,245)	▼
Higher usage for utilities and bring in line with YTD actual expenditure.		
4.10 Depreciation	(343,585)	▼
Correct original budget line items to bring in line with YTD actual expense.		
4.11 Finance costs	52,288	▲
Interest savings due to the deferral of housing construction loans		
4.12 Insurance	2,030	▲
Minor adjustment to reflect actual premium costs. This represents a cost saving		
4.13 Other expenditure	20,500	▲
Lower than expected write off this financial year due to a review of the status of rates ledger.		
4.14 Loss on asset disposals	1,005	▲
Adjustment to the disposals that have occurred to bring into line with YTD actuals.		
4.15 Non-cash amounts excluded from operating activities	343,228	▲
This reflects the above changes in depreciation and asset disposals budgets		
Inflows from investing activities		
4.16 Capital grants, subsidies and contributions	338,387	▲
Greater road funding that can be recognised this financial year.		
4.17 Proceeds from disposal of assets	168,935	▲
Sale of 3 parcels of residential land and truck & trailer		

SHIRE OF GNOWANGERUP
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2025

4 RECOMMENDED BUDGET AMENDMENTS

		Variance
		<u>\$</u>
Outflows from investing activities		
4.18	Purchase of land and buildings The major impact came from the deferral of the Whitehead Road Housing project	2,138,024 ▲
4.19	Purchase of plant and equipment Actual plant purchasing costs were slightly higher than anticipated	(6,438) ▼
4.20	Purchase and construction of infrastructure-roads Impact of carried forward projects from FY25 not included in budget	(231,154) ▼
4.21	Purchase and construction of infrastructure-other Deferral of some minor infrastructure expenditure to cover the carried forward expenditure FY25 not in original budget	(62,000) ▼
Cash inflows from financing activities		
4.22	Proceeds from new borrowings WATC Loan will not be drawn down before 30 June 2026	(2,020,000) ▼
4.23	Transfers from reserve accounts Lower transfers from waste reserves due to delayed capital works in shire waste sites	(50,000) ▼
Cash outflows from financing activities		
4.24	Payments for principal portion of lease liabilities Minor variance to amend original budget and bring into line with YTD actual expenditure.	32 ▲
4.25	Repayment of borrowings Due to delay in drawing down the WATC housing loans	31,136 ▲
4.26	Transfers to reserve accounts Transfer of interest and land sale funds to the Shire's reserves	(180,000) ▼
4.27	Surplus or deficit at the start of the financial year Actual opening surplus was lower that expected at budget time, due to final year end amendments	(326,354) ▼
4.28	Surplus or deficit after imposition of general rates Updated budget estimates deficit has been addressed through this budget review.	5,000 ▲

11.9

DECEMBER 2025 AND JANUARY 2026 MONTHLY FINANCIAL STATEMENTS

Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	25 February 2026
Business Unit:	Corporate and Community Services
Responsible Officer:	Thomas Gorman – Deputy Chief Executive Officer
Author:	Stephanie Karafilis - SFO
Disclosure of Interest:	Nil

ATTACHMENTS

- December 2025 Monthly Financial Report ending 31st December 2025
- January 2026 Monthly Financial Report ending 31st January 2026

PURPOSE OF THE REPORT

For Council to receive the December Monthly Financial Report for the period of 01/12/2025 to 31/12/2025 and receive the January 2026 Monthly Financial Report for the period of 01/01/2026 to 31/01/2026.

BACKGROUND

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

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

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

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, Council has adopted on 30th July 2025 the annual material variance threshold of \$20,000 or 10% for reporting budget variances within monthly financial reporting for the 2025/26 financial year.

COMMENTS

The Monthly Financial Report for the period ending 31 December 2025 and 31st January 2026 are attached to include the following as required by legislation:

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

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996

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

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

35 Financial position statement required each month

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

POLICY IMPLICATIONS

There is no known policy implications associated with this item.

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Our Organisation

Community Priority:

Forward planning and implementation of plans to achieve strategic priorities.

Action: Performance against commitments made.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

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

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

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

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 Minitier OAM

0226.11 That Council:

1. Receives the Monthly Financial Statements for the month of December 2025.
2. Receives the Monthly Financial Statements for the month of January 2026.

UNANIMOUSLY CARRIED BY: 5/0

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

AGAINST: Nil

Unconfirmed

21 January 2026

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

Dear David

COMPILATION REPORT TO SHIRE OF GNOWANGERUP

We have compiled the accompanying special purpose financial report of Shire of Gnowangerup which comprise the statement of financial position as at 31 December 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 December 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 December 2025

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

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SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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	5,343,961	5,343,961	5,346,893	2,932	0.05%	
Grants, subsidies and contributions	1,828,687	1,041,893	1,010,157	(31,736)	(3.05%)	▼
Fees and charges	499,566	306,450	331,355	24,905	8.13%	▲
Interest revenue	173,930	86,700	100,425	13,725	15.83%	▲
Other revenue	64,690	30,732	44,016	13,284	43.23%	▲
Profit on asset disposals	63,217	42,254	35,636	(6,618)	(15.66%)	▼
	7,974,051	6,851,990	6,868,482	16,492	0.24%	
Expenditure from operating activities						
Employee costs	(4,190,858)	(2,099,185)	(1,914,896)	184,289	8.78%	▲
Materials and contracts	(4,015,459)	(2,111,673)	(1,619,731)	491,942	23.30%	▲
Utility charges	(182,449)	(91,228)	(65,014)	26,214	28.73%	▲
Depreciation	(4,248,904)	(2,124,276)	(2,304,187)	(179,911)	(8.47%)	▼
Finance costs	(59,340)	(3,926)	(2,645)	1,281	32.63%	▲
Insurance	(242,674)	(242,674)	(236,226)	6,448	2.66%	▲
Other expenditure	(378,520)	(186,818)	(160,996)	25,822	13.82%	▲
Loss on asset disposals	(14,250)	(14,005)	0	14,005	100.00%	▲
	(13,332,454)	(6,873,785)	(6,303,695)	570,090	8.29%	
Non cash amounts excluded from operating activities	2(c) 4,199,937	2,096,027	2,268,551	172,524	8.23%	▲
Amount attributable to operating activities	(1,158,466)	2,074,232	2,833,338	759,106	36.60%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,123,390	424,799	762,436	337,637	79.48%	▲
Proceeds from disposal of assets	146,100	58,778	65,540	6,762	11.50%	▲
Proceeds from financial assets at amortised cost - self supporting loans	15,183	7,568	7,568	0	0.00%	
	3,284,673	491,145	835,544	344,399	70.12%	
Outflows from investing activities						
Payments for property, plant and equipment	(3,685,352)	(1,412,522)	(638,653)	773,869	54.79%	▲
Payments for construction of infrastructure	(4,020,436)	(1,405,928)	(969,460)	436,468	31.04%	▲
	(7,705,788)	(2,818,450)	(1,608,113)	1,210,337	42.94%	
Non-cash amounts excluded from investing activities	2(d) 0	0	(161,752)	(161,752)	0.00%	▼
Amount attributable to investing activities	(4,421,115)	(2,327,305)	(934,321)	1,392,984	59.85%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	2,020,000	0	0	0	0.00%	
Transfer from reserves	180,847	0	0	0	0.00%	
	2,200,847	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(409)	(409)	(409)	0	0.00%	
Repayment of borrowings	(133,225)	(50,643)	(50,643)	0	0.00%	
Transfer to reserves	(184,108)	(9,997)	(9,997)	0	0.00%	
	(317,742)	(61,049)	(61,049)	0	0.00%	
Amount attributable to financing activities	1,883,105	(61,049)	(61,049)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 3,691,476	3,691,476	3,365,122	(326,354)	(8.84%)	▼
Amount attributable to operating activities	(1,158,466)	2,074,232	2,833,338	759,106	36.60%	▲
Amount attributable to investing activities	(4,421,115)	(2,327,305)	(934,321)	1,392,984	59.85%	▲
Amount attributable to financing activities	1,883,105	(61,049)	(61,049)	0	0.00%	
Surplus or deficit after imposition of general rates	(5,000)	3,377,354	5,203,090	1,825,736	54.06%	▲

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 DECEMBER 2025

	Actual 30 June 2025	Actual as at 31 December 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	7,599,442	8,300,568
Trade and other receivables	308,728	1,152,951
Other financial assets	15,184	7,616
Inventories	21,307	27,946
Contract assets	109,277	271,029
Other assets	39,213	0
TOTAL CURRENT ASSETS	8,093,151	9,760,110
NON-CURRENT ASSETS		
Trade and other receivables	135,150	135,150
Other financial assets	87,281	87,281
Property, plant and equipment	32,986,789	32,978,454
Infrastructure	136,755,667	136,038,024
TOTAL NON-CURRENT ASSETS	169,964,887	169,238,909
TOTAL ASSETS	178,058,038	178,999,019
CURRENT LIABILITIES		
Trade and other payables	440,347	436,758
Other liabilities	965,314	633,713
Lease liabilities	409	0
Borrowings	102,088	51,445
Employee related provisions	332,440	332,440
TOTAL CURRENT LIABILITIES	1,840,598	1,454,356
NON-CURRENT LIABILITIES		
Borrowings	222,599	222,599
Employee related provisions	44,892	44,892
TOTAL NON-CURRENT LIABILITIES	267,491	267,491
TOTAL LIABILITIES	2,108,089	1,721,847
NET ASSETS	175,949,949	177,277,172
EQUITY		
Retained surplus	42,170,396	43,487,622
Reserve accounts	2,974,744	2,984,741
Revaluation surplus	130,804,809	130,804,809
TOTAL EQUITY	175,949,949	177,277,172

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 DECEMBER 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 19 January 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2 NET CURRENT ASSETS INFORMATION

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

	Amended Budget Opening	Actual as at 30 June 2025	Actual as at 31 December 2025
Note	1 July 2025	30 June 2025	31 December 2025
	\$	\$	\$
Current assets			
Cash and cash equivalents	7,599,442	7,599,442	8,300,568
Trade and other receivables	700,879	308,728	1,152,951
Other financial assets	15,183	15,184	7,616
Inventories	23,210	21,307	27,946
Contract assets	148,133	109,277	271,029
Other assets	0	39,213	0
	8,486,847	8,093,151	9,760,110
Less: current liabilities			
Trade and other payables	(363,389)	(440,347)	(436,758)
Other liabilities	(1,063,508)	(965,314)	(633,713)
Lease liabilities	(409)	(409)	0
Borrowings	(102,089)	(102,088)	(51,445)
Employee related provisions	(323,626)	(332,440)	(332,440)
Other provisions	(54,921)	0	0
	(1,907,942)	(1,840,598)	(1,454,356)
Net current assets	6,578,905	6,252,553	8,305,754
Less: Total adjustments to net current assets	2(b) (2,887,429)	(2,887,431)	(3,102,664)
Closing funding surplus / (deficit)	3,691,476	3,365,122	5,203,090

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(2,974,744)	(2,974,744)	(2,984,741)
Less: Financial assets at amortised cost - self supporting loans	(15,183)	(15,184)	(7,616)
Less: Current assets not expected to be received at end of year			
- Reconciling item non cash movement in contract asset	0	0	(161,752)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	409	409	0
- Current portion of borrowings	102,089	102,088	51,445
Total adjustments to net current assets	2(a) (2,887,429)	(2,887,431)	(3,102,664)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 December 2025	31 December 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(63,217)	(42,254)	(35,636)
Add: Loss on asset disposals	14,250	14,005	0
Add: Depreciation	4,248,904	2,124,276	2,304,187
Total non-cash amounts excluded from operating activities	4,199,937	2,096,027	2,268,551

(d) Non-cash amounts excluded from investing activities

Adjustments to investing activities			
Non cash capital grant, subsidies and contributions	0	0	(161,752)
Total non-cash amounts excluded from investing activities	0	0	(161,752)

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 DECEMBER 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 2025-26 year is \$20,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(31,736)	(3.05%)	▼
Fire prevention funding received higher than YTD budget.		Timing	
Grants Commission funding received lower than YTD budget.		Timing	
Fees and charges	24,905	8.13%	▲
No fees received for the long table lunch.		Timing	
Refuse and recycling fees higher than budget. Chalet rental income higher than budget.		Permanent	
Interest revenue	13,725	15.83%	▲
Interest on rates instalments and reserve funds higher than budget.		Permanent	
Interest earnings on investment funds lower than YTD budget.		Timing	
Other revenue	13,284	43.23%	▲
Reimbursements for storm damages received.		Permanent	
Fuel rebates received higher than YTD budget.		Timing	
Profit on asset disposals	(6,618)	(15.66%)	▼
Some plant disposals not yet occurred.		Timing	
Expenditure from operating activities			
Employee costs	184,289	8.78%	▲
Some employment positions are vacant.		Timing	
Materials and contracts	491,942	23.30%	▲
Gnowangerup sporting complex grounds maintenance, fuels & oils YTD actual higher than YTD budget.		Timing	
Finance unit costs, long table lunch, strategy & governance costs, legal, refuse collection, recreation programs funded, road maintenance, roman development, vehicle licencing, private works, consulting expenses YTD actual lower than YTD budget.		Timing	
Borden parks & gardens, Human Resources costs over budget.		Permanent	
Utility charges	26,214	28.73%	▲
Gnowangerup swimming pool. street lighting and standpipe YTD actual lower than YTD budget.		Timing	
Depreciation	(179,911)	(8.47%)	▼
Roads, footpaths, other, GNP aerodrome and plant depreciation YTD depreciation higher than YTD budget.		Timing	
Administration office building and unclassified depreciation YTD actual lower than budget.		Timing	
Finance costs	1,281	32.63%	▲
Guarantee fee and interest payments.			
Other expenditure	25,822	13.82%	▲
Donations and community grants YTD actual higher than YTD budget.		Timing	
No expenditure for rates written off or NSPNRG contribution.		Timing	
Loss on asset disposals	14,005	100.00%	▲
Some plant disposals not yet occurred.		Timing	
Non cash amounts excluded from operating activities	172,524	8.23%	▲
Fixed asset depreciation and disposals.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	337,637	79.48%	▲
Proceeds from capital grant relating to Regional Road Group received earlier than budgeted.		Permanent	
Ongerup fire shed funding and townsite speed signs funding not yet received.		Timing	
Proceeds from disposal of assets	6,762	11.50%	▲
Some plant disposals not yet occurred.			
Outflows from investing activities			
Payments for property, plant and equipment	773,869	54.79%	▲
Some building projects have not yet started, no expenditure has occurred.		Timing	
Ongerup fire station and Quinn Street precinct development YTD actuals lower than YTD budget. No expenditure for IT & software upgrades.		Timing	
Some major plant items not yet purchased.		Timing	
Payments for construction of infrastructure	436,468	31.04%	▲
Council Funded Roads Program.		Permanent	
R2R road works expenditure lower than YTD budget.		Timing	
Some construction projects have not yet started, no expenditure has occurred.		Timing	
Non-cash amounts excluded from investing activities	(161,752)	0.00%	▼
Reconciling item non cash movement in contract asset		Timing	
Surplus or deficit at the start of the financial year	(326,354)	(8.84%)	▼
Surplus or deficit after imposition of general rates	1,825,736	54.06%	▲

SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.69 M	\$3.69 M	\$3.37 M	(\$0.33 M)
Closing	(\$0.01 M)	\$3.38 M	\$5.20 M	\$1.83 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$8.30 M	% of total
Unrestricted Cash	\$5.32 M	64.0%
Restricted Cash	\$2.98 M	36.0%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.44 M % Outstanding
Trade Payables	\$0.20 M
0 to 30 Days	64.1%
Over 30 Days	35.9%
Over 90 Days	0.2%

Refer to 9 - Payables

Receivables		
	\$0.13 M	% Collected
Rates Receivable	\$1.02 M	77.5%
Trade Receivable	\$0.13 M	% Outstanding
Over 30 Days		34.5%
Over 90 Days		11.7%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.16 M)	\$2.07 M	\$2.83 M	\$0.76 M

Refer to Statement of Financial Activity

Rates Revenue			
	YTD Actual	% Variance	
	\$5.35 M		
	YTD Budget	\$5.34 M	0.1%

Grants and Contributions			
	YTD Actual	% Variance	
	\$1.01 M		
	YTD Budget	\$1.04 M	(3.0%)

Refer to 13 - Grants and Contributions

Fees and Charges			
	YTD Actual	% Variance	
	\$0.33 M		
	YTD Budget	\$0.31 M	8.1%

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)
(\$4.42 M)	(\$2.33 M)	(\$0.93 M)	\$1.39 M

Refer to Statement of Financial Activity

Proceeds on sale			
	YTD Actual	%	
	\$0.07 M		
	Amended Budget	\$0.15 M	(55.1%)

Refer to 6 - Disposal of Assets

Asset Acquisition			
	YTD Actual	% Spent	
	\$0.97 M		
	Amended Budget	\$4.02 M	(75.9%)

Refer to 5 - Capital Acquisitions

Capital Grants			
	YTD Actual	% Received	
	\$0.76 M		
	Amended Budget	\$3.12 M	(75.6%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.88 M	(\$0.06 M)	(\$0.06 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.05 M)
Interest expense	(\$0.00 M)
Principal due	\$0.27 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$2.98 M
Net Movement	\$0.01 M

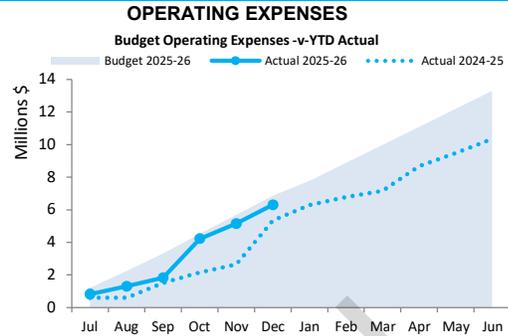
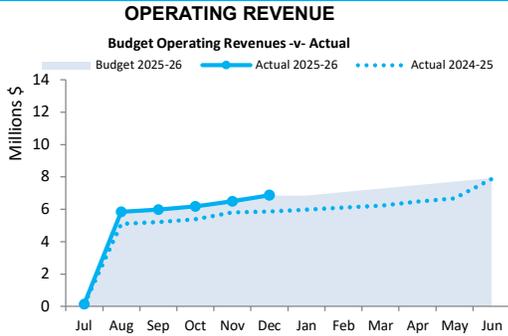
Refer to 4 - Cash Reserves

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

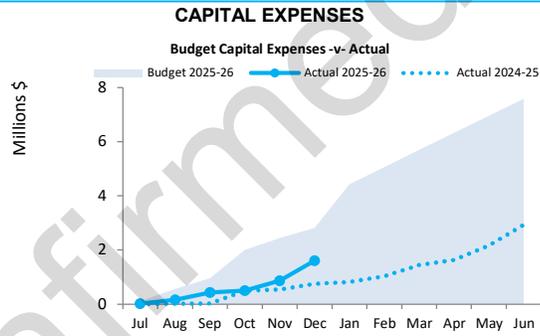
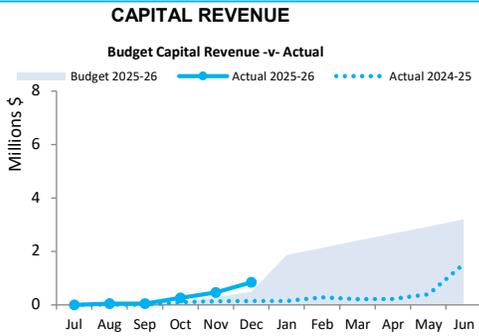
SHIRE OF GNOWANGERUP
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2025

2 KEY INFORMATION - GRAPHICAL

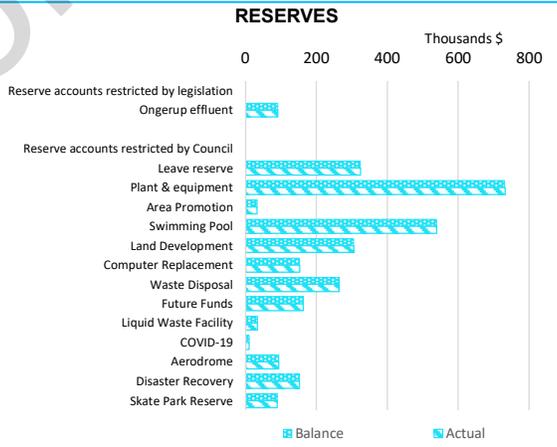
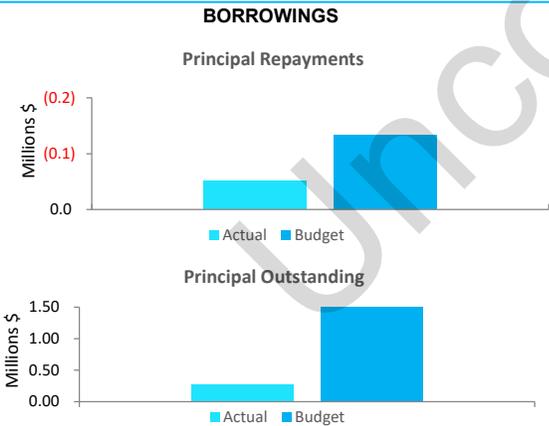
OPERATING ACTIVITIES



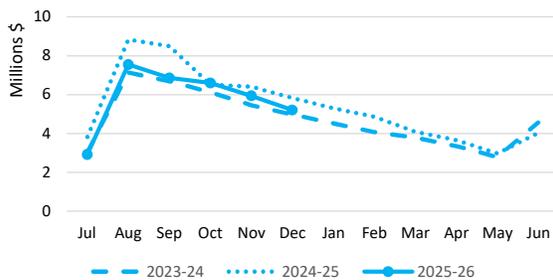
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

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	302,847	0	302,847	Bendigo	Variable	NA
Petty Cash	Cash and cash equivalents	661	0	661	Cash on hand	NA	NA
Reserve Fund Bank	Cash and cash equivalents	0	2,000,000	2,000,000	Bendigo	4.05%	Feb-26
Municipal Fund Bank - Investments	Cash and cash equivalents	1,010,305	0	1,010,305	Bendigo	4.00%	Jan-26
Municipal Fund Bank - Investments	Cash and cash equivalents	500,000	0	500,000	Bendigo	4.00%	Feb-26
Municipal Fund Bank - Investments	Cash and cash equivalents	500,000	0	500,000	Bendigo	4.00%	Jan-26
Reserve Fund Bank	Cash and cash equivalents	0	984,741	984,741	Bendigo	Variable	NA
Municipal Fund Bank - Investments	Cash and cash equivalents	752,014	0	752,014	Bendigo	4.00%	Mar-26
Municipal Fund Bank - Investments	Cash and cash equivalents	750,000	0	750,000	Bendigo	3.75%	Jan-26
Municipal Fund Bank - Investments	Cash and cash equivalents	1,500,000	0	1,500,000	Bendigo	4.05%	Feb-26
Total		5,315,827	2,984,741	8,300,568			
Comprising							
Cash and cash equivalents		5,315,827	2,984,741	8,300,568			
		5,315,827	2,984,741	8,300,568			

KEY INFORMATION

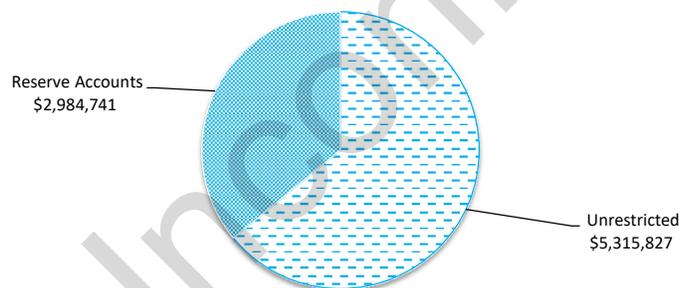
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 DECEMBER 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 legislation								
Ongerup effluent	90,425	0	(50,000)	40,425	90,425	304	0	90,729
Reserve accounts restricted by Council								
Leave reserve	323,658	0	0	323,658	323,658	1,088	0	324,746
Plant & equipment	730,114	0	0	730,114	730,114	2,453	0	732,567
Area Promotion	32,235	9,926	0	42,161	32,235	108	0	32,343
Swimming Pool	537,930	50,000	0	587,930	537,930	1,808	0	539,738
Land Development	304,918	74,182	0	379,100	304,918	1,025	0	305,943
Computer Replacement	152,111	50,000	(25,000)	177,111	152,111	511	0	152,622
Waste Disposal	263,818	0	(80,000)	183,818	263,818	887	0	264,705
Future Funds	162,637	0	0	162,637	162,637	547	0	163,184
Liquid Waste Facility	33,470	0	0	33,470	33,470	112	0	33,582
COVID-19	9,926	0	(9,926)	0	9,926	33	0	9,959
Aerodrome	93,040	0	(15,921)	77,119	93,040	313	0	93,353
Disaster Recovery	151,434	0	0	151,434	151,434	509	0	151,943
Skate Park Reserve	89,028	0	0	89,028	89,028	299	0	89,327
	2,974,744	184,108	(180,847)	2,978,005	2,974,744	9,997	0	2,984,741

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	110,000	54,996	33,149	(21,847)
Buildings	2,701,887	650,561	292,803	(357,758)
Furniture & Equipment	30,585	30,585	0	(30,585)
Plant & Equipment	842,880	676,380	312,701	(363,679)
Acquisition of property, plant and equipment	3,685,352	1,412,522	638,653	(773,869)
Roads	3,487,924	1,294,628	936,881	(357,747)
Parks & Ovals	167,712	0	1,598	1,598
Sewerage Assets	50,000	50,000	0	(50,000)
Infrastructure - Solid Waste	80,000	0	0	0
Infrastructure - Aerodrome	100,800	16,300	20,980	4,680
Infrastructure - Other	134,000	45,000	10,001	(34,999)
Acquisition of infrastructure	4,020,436	1,405,928	969,460	(436,468)
Total capital acquisitions	7,705,788	2,818,450	1,608,113	(1,210,337)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,123,390	424,799	762,436	337,637
Borrowings	2,020,000	0	0	0
Other (disposals & C/Fwd)	146,100	58,778	65,540	6,762
Reserve accounts				
Ongerup effluent	50,000	0	0	0
Computer Replacement	25,000	0	0	0
Waste Disposal	80,000	0	0	0
Aerodrome	15,921	0	0	0
Contribution - operations	2,245,377	2,334,873	780,137	(1,554,736)
Capital funding total	7,705,788	2,818,450	1,608,113	(1,210,337)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

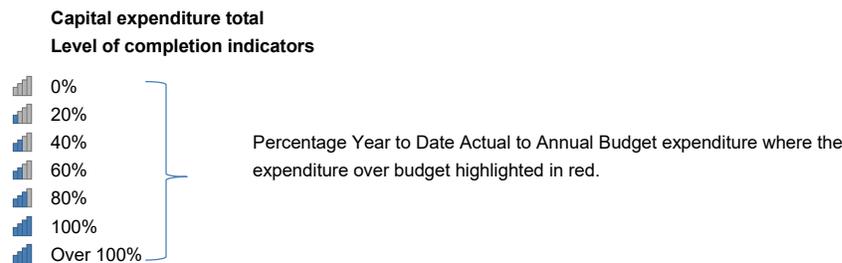
Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation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

Reportable Value

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

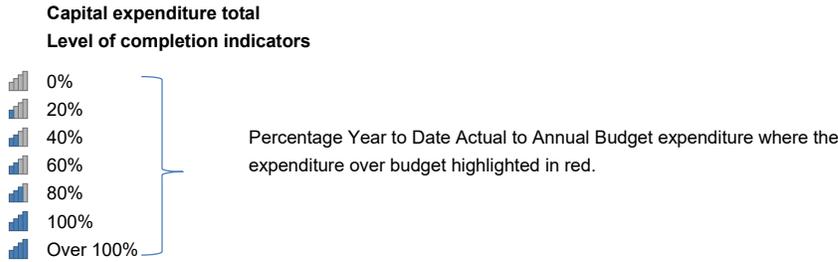
Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED



		Amended			Variance (Under)/Over	
Account Description		Current Budget	Year to Date Budget	Year to Date Actual		
Capital Expenditure						
Land						
	23064	Quinn St Precinct Development (Capital)(Land)	110,000	54,996	33,149	(21,847)
	Land Total		110,000	54,996	33,149	(21,847)
Buildings						
	05044	ONG Fire Station (Capital)(Buildings - SP)	155,250	116,438	32,829	(83,609)
	23094	25 McDonald St - Doctors House (Capital)(Build - Non-Sp)	50,000	50,000	0	(50,000)
	31024	GNP Town Hall (Capital)(Buildings - SP)	193,847	193,847	199,749	5,902
	39004	GNP Depot (Capital)(Buildings - SP)	120,290	0	0	0
	46004	GNP Caravan Park Chalets (Capital)(Buildings - SP)	10,000	3,332	317	(3,015)
	59040	Administration Centre (Capital)(Buildings - SP)	30,000	10,000	0	(10,000)
	23074	Houses Cnr Quinn & Whithead (Capital)(Build - Non-Sp)	10,000	10,000	1,388	(8,612)
	23104	Whitehead Road 3 4x2 (DIDO)	1,800,000	200,000	0	(200,000)
	23114	GNP Transportable House at rear of McDonald St	220,000	24,444	0	(24,444)
	58004	2 CECIL STREET - CAPITAL WORKS	75,000	30,000	58,520	28,520
	50014	Economic Development Strategy	37,500	12,500	0	(12,500)
	Buildings Total		2,701,887	650,561	292,803	(357,757)
Furniture & Equipment						
	04004	COMPUTER EQUIPMENT & SOFTWARE	30,585	30,585	0	(30,585)
	Furniture & Equipment Total		30,585	30,585	0	(30,585)
Plant & Equipment						
	07074	Townsite Smiley speed signs	32,000	0	0	0
	32054	Pool Heat Pump Replacement	27,500	27,500	27,760	260
	32064	Pool Vacuum	20,000	20,000	19,131	(869)
	32074	Pool Banner Mesh Fence	15,000	15,000	0	(15,000)
	39104	Isuzu D-Max Crew Cab Ute (EMIA)	64,000	64,000	64,071	71
	39114	Isuzu D-Max Space Cab (LH Construction)	50,100	50,100	49,613	(487)
	39124	Isuzu D-Max Space Cab (Tech Officer)	50,100	50,100	49,240	(860)
	40724	John Deere Backhoe	268,000	268,000	0	(268,000)
	40734	Plant Trailer Low Loader	80,000	0	0	0
	40744	Water Tank Slip On Unit	62,000	62,000	0	(62,000)
	40754	Emulsion Sprayer and Trailer	16,000	16,000	0	(16,000)
	40764	Cage Trailer	5,000	5,000	4,091	(909)
	40774	Spray Trailer	8,500	0	0	0
	50004	Vehicle (Com Econ Dev)	52,000	52,000	52,115	115
	40364	Replace Truck GN007 (Capital)(P&E)	46,000	0	0	0
	40684	Skid Steer Trailer (Capital)(P&E)	46,680	46,680	46,680	0
	Plant & Equipment Total		842,880	676,380	312,701	(363,679)
Roads						
	38004	RRG - Project Grant Works (Capital)(Inf Rds)	982,575	491,280	626,858	135,578
	38014	R2R Grant Works (Capital)(Inf Rds)	849,051	180,800	89,321	(91,479)
	38094	Council Funded Roads Program (Capital)(Inf Rds)	180,000	52,500	187,687	135,187
	38104	Council Funded - Road Works (Capital)(Inf Rds)	26,298	26,298	23,165	(3,134)
	38124	Secondary Freight Network Program (Capital)(Inf Rds)	1,450,000	543,750	9,850	(533,900)
	Roads Total		3,487,924	1,294,628	936,881	(357,747)

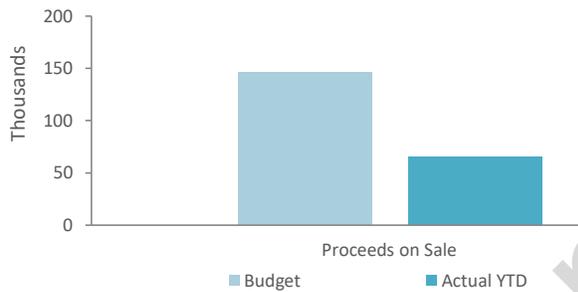
5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED



Account Description	Amended		Year to Date Actual	Variance (Under)/Over
	Current Budget	Year to Date Budget		
Parks & Ovals				
33154 Weir Park Stage 1 (Capital)(Inf Parks)	15,000	0	1,598	1,598
33624 MAGITUP DAM RENEWALS	152,712	0	0	0
Parks & Ovals Total	167,712	0	1,598	1,598
Sewerage Assets				
26014 ONG Waste Water Ponds (Capital)(Inf Sew)	50,000	50,000	0	(50,000)
Sewerage Assets Total	50,000	50,000	0	(50,000)
Infrastructure - Solid Waste				
25044 GNP ONP BDN Waste Sites various upgrades	80,000	0	0	0
Infrastructure - Solid Waste Total	80,000	0	0	0
Infrastructure - Aerodrome				
43044 Aerodrome - Water Tanks & Control Unit	32,600	16,300	20,980	4,680
43054 Aerodrome - Runway strip drainage	68,200	0	0	0
Infrastructure - Aerodrome Total	100,800	16,300	20,980	4,680
Infrastructure - Other				
38614 GNP Depot yard seal extension and drainage	20,000	0	0	0
38624 GNP Depot Wash Down Bay Improvements	20,000	0	0	0
38634 GNP Depot fuelsmart upgrade	27,000	0	0	0
38644 GNP Depot water standpipe	25,000	25,000	0	(25,000)
38604 Footbridge (Capital)(Inf Oth)	42,000	20,000	10,001	(10,000)
Infrastructure - Other Total	134,000	45,000	10,001	(35,000)
Grand Total	7,705,788	2,818,450	1,608,113	(1,210,337)

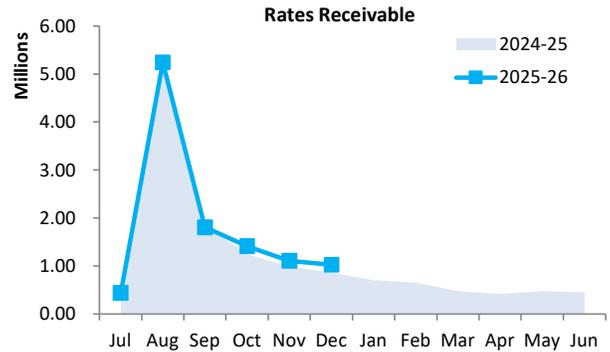
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual				
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	
		\$	\$	\$	\$	\$	\$	\$	\$	
Plant and equipment										
43402	Isuzu D-Max 4WD Crew Cab Ute	24,123	32,000	7,877	0	0	0	0	0	
43077	Isuzu D-Max 4WD Space Cab	15,594	33,000	17,406	0	17,251	31,955	14,704	0	
43501	Isuzu D-Max 4WD Single Cab	10,999	20,600	9,601	0	12,653	25,455	12,802	0	
42031	John Deere 315SJ Backhoe	24,005	10,000	0	(14,005)	0	0	0	0	
42036	Road Roller Multipack	0	10,000	10,000	0	0	8,130	8,130	0	
44071	Trailer 2009	0	500	500	0	0	0	0	0	
44090	Spray Trailer 2009	500	2,000	1,500	0	0	0	0	0	
44091	Emulsion Sprayer & Trailer	5,245	5,000	0	(245)	0	0	0	0	
50122	Water tank 10500L	979	3,000	2,021	0	0	0	0	0	
43206	Mitsubishi QF Pajero Sports GLX	15,688	30,000	14,312	0	0	0	0	0	
		97,133	146,100	63,217	(14,250)	29,904	65,540	35,636	0	



7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Dec 2025
	\$	\$
Opening arrears previous year	337,939	238,927
Levied this year	4,901,399	5,346,893
Less - collections to date	(4,768,339)	(4,329,630)
Gross rates collectable	470,999	1,256,190
Allowance for impairment of rates receivable	(232,072)	(232,072)
Net rates collectable	238,927	1,024,118
% Collected	91.0%	77.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,084)	25,823	830	7,768	4,401	37,738
Percentage	(2.9%)	68.4%	2.2%	20.6%	11.7%	
Balance per trial balance						
Trade receivables						37,738
Other receivables						4,300
GST receivable						86,795
Total receivables general outstanding						128,833

Amounts shown above include GST (where applicable)

KEY INFORMATION

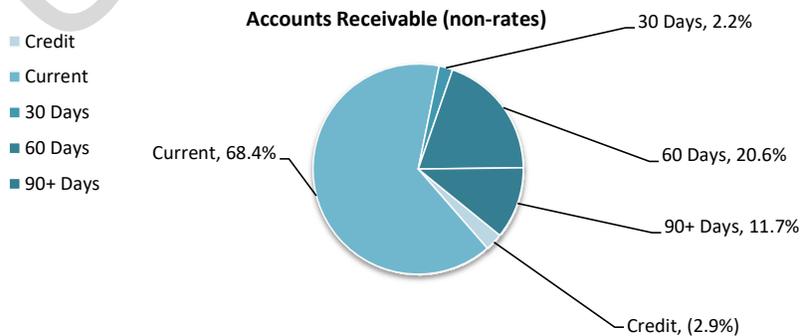
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 December 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	15,184	0	(7,568)	7,616
Inventory				
Fuel, oil & materials	21,307	128,063	(121,424)	27,946
Other assets				
Accrued income	39,213	0	(39,213)	0
Contract assets				
Contract assets	109,277	199,749	(37,997)	271,029
Total other current assets	184,981	327,812	(206,202)	306,591

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.

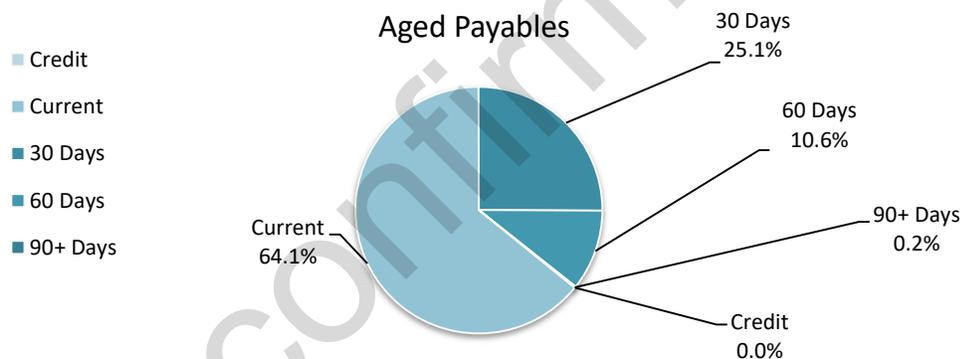
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	129,622	50,734	21,430	333	202,119
Percentage	0.0%	64.1%	25.1%	10.6%	0.2%	
Balance per trial balance						
Sundry creditors						202,119
ATO liabilities						68,683
Bonds and deposits held						12,366
Prepaid rates						119,109
ESL payable						34,481
Total payables general outstanding						436,758

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 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Staff Housing	281	209,644	0	0	(20,257)	(40,669)	189,387	168,975	(753)	(3,034)
Gnowangerup Community Centre	273	24,659	0	0	(12,142)	(24,659)	12,517	0	(580)	(1,149)
Gnowangerup Synthetic Surface	279	67,540	0	0	(10,676)	(21,578)	56,864	45,962	(1,218)	(2,631)
Housing		0	0	1,800,000	0	(26,089)	0	1,773,911	0	(46,890)
Housing		0	0	220,000	0	(5,047)	0	214,953	0	(5,401)
		301,843	0	2,020,000	(43,075)	(118,042)	258,768	2,203,801	(2,551)	(59,105)
Self supporting loans										
Ongerup Bowls Club	283	22,844	0	0	(7,568)	(15,183)	15,276	7,661	(91)	(234)
		22,844	0	0	(7,568)	(15,183)	15,276	7,661	(91)	(234)
Total		324,687	0	2,020,000	(50,643)	(133,225)	274,044	2,211,462	(2,642)	(59,339)
Current borrowings		133,225					51,445			
Non-current borrowings		191,462					222,599			
		324,687					274,044			

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

New borrowings 2025-26

Particulars	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Housing	0	1,800,000	WATC	Debenture	20	1,119,158	5.20	0	(1,800,000)	0
Housing	0	220,000	WATC	Debenture	15	93,443	4.90	0	(220,000)	0
	0	2,020,000				1,212,601		0	(2,020,000)	0

KEY INFORMATION

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

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

11 LEASE LIABILITIES

Movement in carrying amounts

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

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

12 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 December 2025 \$
Other liabilities						
Contract liabilities		134,663	0	141,750	(127,045)	149,368
Capital grant/contributions liabilities		830,651	0	205,267	(551,573)	484,345
Total other liabilities		965,314	0	347,017	(678,618)	633,713
Employee Related Provisions						
Provision for annual leave		168,257	0	0	0	168,257
Provision for long service leave		117,662	0	0	0	117,662
Other employee leave provisions		12,779	0	0	0	12,779
Employment on-costs		33,742	0	0	0	33,742
Total Provisions		332,440	0	0	0	332,440
Total other current liabilities		1,297,754	0	347,017	(678,618)	966,153

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 2025	Liability	Liability	31 Dec 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
WA Local Government Grants Commission - FAG - General	0	0	0	0	0	600,000	300,000	254,796
WA Local Government Grants Commission - FAG - Roads	0	0	0	0	0	480,000	240,000	216,531
DFES - Local Government Grants - BushFire Brigades	0	0	0	0	0	82,000	41,000	40,973
Other Fire Prevention - Mitigation Activity	50,733	91,750	(84,359)	58,124	58,124	129,978	7,940	84,359
DFES - Local Government Grants - Emergency Services	0	0	0	0	0	29,000	14,500	14,745
Dept of Communities - GFSA grant income	25,000	0	(13,550)	11,450	11,450	25,000	12,498	13,550
Other Rec & Sport - Wild Gravel	29,136	0	(29,136)	0	0	226,300	176,300	138,954
Main Roads Direct Grant	0	0	0	0	0	243,909	243,909	239,637
Operating grants - Fields & Fortunes	0	0	0	0	0	3,000	1,000	0
Jobs and Skills WA Employer Incentive	0	0	0	0	0	0	0	1,159
Grants for community	29,794	50,000	0	79,794	79,794	0	0	0
AWARE Grant Revenue	0	0	0	0	0	0	0	4,353
	134,663	141,750	(127,045)	149,368	149,368	1,819,187	1,037,147	1,009,057
Contributions								
Other Governance - Grants, Subsidies & Contributions	0	0	0	0	0	3,000	1,500	0
Reimbursements	0	0	0	0	0	6,500	3,246	0
GNP Library Income	0	0	0	0	0	0	0	1,100
	0	0	0	0	0	9,500	4,746	1,100
TOTALS	134,663	141,750	(127,045)	149,368	149,368	1,828,687	1,041,893	1,010,157

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2025	Liability	Liability	31 Dec 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Capital grants and subsidies								
Fire Prevention - Ongerup Fire Shed	0	0	0	0	0	155,250	155,250	0
Regional Road Group	610,213	205,267	(474,705)	340,775	340,775	158,470	0	474,705
Roads to Recovery	220,438	0	(76,868)	143,570	143,570	849,051	0	76,868
Local Roads & Community Infrastructure - (LRCI)	0	0	0	0	0	334,719	199,749	161,753
Wheatbelt Secondary Freight Route	0	0	0	0	0	1,450,000	0	0
Townsite Smiley speed signs	0	0	0	0	0	32,000	32,000	0
GNP Aerodrome - CWSP & RADS	0	0	0	0	0	56,920	37,800	49,110
Toompup/Magitup Dam grant	0	0	0	0	0	86,980	0	0
	830,651	205,267	(551,573)	484,345	484,345	3,123,390	424,799	762,436

Unconfirmed

**SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available	Available	Budget Running
			\$	\$	\$	\$
Budget adoption						0
Materials and contracts	27/08/2025 - item 11.3	Operating expenses	0	30,585	0	30,585
Property, plant and equipment	27/08/2025 - item 11.3	Capital expenses	0	0	(30,585)	0
Property, plant and equipment	22/10/2025 - item 11.3	Capital expenses	0	180,030	0	180,030
Property, plant and equipment	22/10/2025 - item 11.3	Capital expenses	0	0	(46,000)	134,030
Construction of infrastructure	22/10/2025 - item 11.3	Capital expenses	0	0	(134,030)	0
Property, plant and equipment	10/12/2025 - item 11.2	Capital expenses	0	0	(46,680)	(46,680)
Property, plant and equipment	10/12/2025 - item 11.2	Capital expenses	0	46,680	0	0
Construction of infrastructure	10/12/2025 - item 11.2	Capital expenses	0	0	(86,980)	(86,980)
Capital grants, subsidies and contributions	10/12/2025 - item 11.2	Capital revenue	0	86,980	0	0
Grants, subsidies and contributions	10/12/2025 - item 11.5	Operating revenue	0	50,000	0	50,000
Materials and contracts	10/12/2025 - item 11.5	Operating expenses	0	0	(55,000)	(5,000)
				394,275	(399,275)	(5,000)

Unconfirmed

12 February 2026

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

Dear David

COMPILATION REPORT TO SHIRE OF GNOWANGERUP

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

THE RESPONSIBILITY OF SHIRE OF GNOWANGERUP

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

OUR RESPONSIBILITY

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

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

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

ASSURANCE DISCLAIMER

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

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



Russell Barnes
Director
Moore Australia (WA) Pty Ltd

SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 January 2026

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

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

	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	5,343,961	5,343,961	5,348,135	4,174	0.08%	
Grants, subsidies and contributions	1,828,687	1,044,767	1,154,773	110,006	10.53%	▲
Fees and charges	499,566	337,935	361,911	23,976	7.09%	▲
Interest revenue	173,930	101,150	123,331	22,181	21.93%	▲
Other revenue	64,690	35,324	233,609	198,285	561.33%	▲
Profit on asset disposals	63,217	42,254	48,124	5,870	13.89%	▲
	7,974,051	6,905,391	7,269,883	364,492	5.28%	
Expenditure from operating activities						
Employee costs	(4,190,858)	(2,447,693)	(2,175,336)	272,357	11.13%	▲
Materials and contracts	(4,122,336)	(2,462,772)	(1,817,955)	644,817	26.18%	▲
Utility charges	(164,899)	(86,471)	(64,368)	22,103	25.56%	▲
Depreciation	(4,248,904)	(2,478,322)	(2,693,756)	(215,434)	(8.69%)	▼
Finance costs	(59,340)	(3,926)	(4,129)	(203)	(5.17%)	▼
Insurance	(242,674)	(242,674)	(236,226)	6,448	2.66%	▲
Other expenditure	(378,520)	(201,173)	(168,852)	32,321	16.07%	▲
Loss on asset disposals	(14,250)	(14,005)	0	14,005	100.00%	▲
	(13,421,781)	(7,937,036)	(7,160,622)	776,414	9.78%	
Non cash amounts excluded from operating activities	2(c) 4,199,937	2,450,073	2,645,632	195,559	7.98%	▲
Amount attributable to operating activities	(1,247,793)	1,418,428	2,754,893	1,336,465	94.22%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,123,390	424,799	854,194	429,395	101.08%	▲
Proceeds from disposal of assets	146,100	58,778	92,989	34,211	58.20%	▲
Proceeds from financial assets at amortised cost - self supporting loans	15,183	7,568	7,568	0	0.00%	
	3,284,673	491,145	954,751	463,606	94.39%	
Outflows from investing activities						
Payments for property, plant and equipment	(3,685,352)	(1,487,094)	(692,256)	794,838	53.45%	▲
Payments for construction of infrastructure	(4,020,436)	(2,145,333)	(1,029,475)	1,115,858	52.01%	▲
	(7,705,788)	(3,632,427)	(1,721,731)	1,910,696	52.60%	
Non-cash amounts excluded from investing activities	2(d) 0	0	(161,752)	(161,752)	0.00%	▼
Amount attributable to investing activities	(4,421,115)	(3,141,282)	(928,732)	2,212,550	70.43%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	2,020,000	0	0	0	0.00%	
Transfer from reserves	270,174	89,327	89,327	0	0.00%	
	2,290,174	89,327	89,327	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(409)	(409)	(409)	0	0.00%	
Repayment of borrowings	(133,225)	(50,643)	(50,643)	0	0.00%	
Transfer to reserves	(184,108)	(10,582)	(10,582)	0	0.00%	
	(317,742)	(61,634)	(61,634)	0	0.00%	
Amount attributable to financing activities	1,972,432	27,693	27,693	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 3,691,476	3,691,476	3,365,122	(326,354)	(8.84%)	▼
Amount attributable to operating activities	(1,247,793)	1,418,428	2,754,893	1,336,465	94.22%	▲
Amount attributable to investing activities	(4,421,115)	(3,141,282)	(928,732)	2,212,550	70.43%	▲
Amount attributable to financing activities	1,972,432	27,693	27,693	0	0.00%	
Surplus or deficit after imposition of general rates	(5,000)	1,996,315	5,218,976	3,222,661	161.43%	▲

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 JANUARY 2026

	Actual 30 June 2025	Actual as at 31 January 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	7,599,442	8,351,498
Trade and other receivables	308,728	988,529
Other financial assets	15,184	7,616
Inventories	21,307	20,179
Contract assets	109,277	271,029
Other assets	39,213	0
TOTAL CURRENT ASSETS	8,093,151	9,638,851
NON-CURRENT ASSETS		
Trade and other receivables	135,150	135,150
Other financial assets	87,281	87,281
Property, plant and equipment	32,986,789	32,911,512
Infrastructure	136,755,667	135,814,054
TOTAL NON-CURRENT ASSETS	169,964,887	168,947,997
TOTAL ASSETS	178,058,038	178,586,848
CURRENT LIABILITIES		
Trade and other payables	440,347	414,668
Other liabilities	965,314	607,400
Lease liabilities	409	0
Borrowings	102,088	51,445
Employee related provisions	332,440	332,440
TOTAL CURRENT LIABILITIES	1,840,598	1,405,953
NON-CURRENT LIABILITIES		
Borrowings	222,599	222,599
Employee related provisions	44,892	44,892
TOTAL NON-CURRENT LIABILITIES	267,491	267,491
TOTAL LIABILITIES	2,108,089	1,673,444
NET ASSETS	175,949,949	176,913,404
EQUITY		
Retained surplus	42,170,396	43,212,596
Reserve accounts	2,974,744	2,895,999
Revaluation surplus	130,804,809	130,804,809
TOTAL EQUITY	175,949,949	176,913,404

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 JANUARY 2026**

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 February 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2 NET CURRENT ASSETS INFORMATION

	Amended Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 January 2026
	\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity			
Current assets			
Cash and cash equivalents	7,599,442	7,599,442	8,351,498
Trade and other receivables	700,879	308,728	988,529
Other financial assets	15,183	15,184	7,616
Inventories	23,210	21,307	20,179
Contract assets	148,133	109,277	271,029
Other assets	0	39,213	0
	8,486,847	8,093,151	9,638,851
Less: current liabilities			
Trade and other payables	(363,389)	(440,347)	(414,668)
Other liabilities	(1,063,508)	(965,314)	(607,400)
Lease liabilities	(409)	(409)	0
Borrowings	(102,089)	(102,088)	(51,445)
Employee related provisions	(323,626)	(332,440)	(332,440)
Other provisions	(54,921)	0	0
	(1,907,942)	(1,840,598)	(1,405,953)
Net current assets	6,578,905	6,252,553	8,232,898
Less: Total adjustments to net current assets	2(b) (2,887,429)	(2,887,431)	(3,013,922)
Closing funding surplus / (deficit)	3,691,476	3,365,122	5,218,976
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(2,974,744)	(2,974,744)	(2,895,999)
Less: Financial assets at amortised cost - self supporting loans	(15,183)	(15,184)	(7,616)
Less: Current assets not expected to be received at end of year			
- Reconciling item non cash movement in contract asset	0	0	(161,752)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	409	409	0
- Current portion of borrowings	102,089	102,088	51,445
Total adjustments to net current assets	2(a) (2,887,429)	(2,887,431)	(3,013,922)
	Amended Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 January 2026	31 January 2026
	\$	\$	\$
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals	(63,217)	(42,254)	(48,124)
Add: Loss on asset disposals	14,250	14,005	0
Add: Depreciation	4,248,904	2,478,322	2,693,756
Total non-cash amounts excluded from operating activities	4,199,937	2,450,073	2,645,632
(d) Non-cash amounts excluded from investing activities			
Adjustments to investing activities			
Non cash capital grant, subsidies and contributions	0	0	(161,752)
Total non-cash amounts excluded from investing activities	0	0	(161,752)

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 JANUARY 2026

3 EXPLANATION OF MATERIAL VARIANCES

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

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	110,006	10.53%	▲
Fire prevention funding received higher than YTD budget.		Timing	
Funding received for community youth engagement projects.		Permanent	
Grants Commission funding received lower than YTD budget.		Timing	
Fees and charges	23,976	7.09%	▲
No fees received for the long table lunch as event not going ahead.		Permanent	
Refuse and recycling fees higher than budget. Chalet rental income higher than budget.		Permanent	
Interest revenue	22,181	21.93%	▲
Interest on rates instalments and reserve funds higher than budget.		Permanent	
Interest earnings on investment funds lower than YTD budget.		Timing	
Other revenue	198,285	561.33%	▲
Reimbursements for storm damages received.		Permanent	
Fuel rebates received higher than YTD budget.		Timing	
Profit on asset disposals	5,870	13.89%	▲
Some plant disposals not yet occurred - refer to note 6.		Timing	
Expenditure from operating activities			
Employee costs	272,357	11.13%	▲
Some employment positions are vacant.		Timing	
Materials and contracts	644,817	26.18%	▲
Gnowangerup sporting complex grounds maintenance, supervision & administration, fuels & oils YTD actual higher than YTD budget.		Timing	
Finance unit costs, strategy & governance costs, audit fees, hazard reductions, refuse collection, recreation programs funded, road maintenance, roman development, vehicle licencing, private works, consulting expenses YTD actual lower than YTD budget.		Timing	
Virginia Land development, Gnowangerup parks & gardens, governance & strategy, Human Resources costs over budget. Long Table Lunch event not going ahead.		Permanent	
Utility charges	22,103	25.56%	▲
Gnowangerup swimming pool. street lighting and standpipe YTD actual lower than YTD budget.		Timing	
Depreciation	(215,434)	(8.69%)	▼
Roads, footpaths, other, GNP aerodrome and plant depreciation YTD depreciation higher than YTD budget.		Timing	
Administration office building and unclassified depreciation YTD actual lower than budget.		Timing	
Other expenditure	32,321	16.07%	▲
Donations and community grants YTD actual higher than YTD budget.		Timing	
No expenditure for rates written off or NSPNRG contribution.		Timing	
Loss on asset disposals	14,005	100.00%	▲
John Deere backhoe disposal not yet occurred - refer to note 6.		Timing	
Non cash amounts excluded from operating activities	195,559	7.98%	▲
Fixed asset depreciation and disposals.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	429,395	101.08%	▲
Proceeds from capital grant relating to Regional Road Group received more than budgeted.		Permanent	
Ongerup fire shed funding and townsite speed signs funding not yet received.		Timing	
Proceeds from disposal of assets	34,211	58.20%	▲
Some plant disposals not yet occurred - refer to note 6.			
Outflows from investing activities			
Payments for property, plant and equipment	794,838	53.45%	▲
Some building projects have not yet started, no expenditure has occurred.		Timing	
Ongerup fire station and Quinn Street precinct development YTD actuals lower than YTD budget.		Timing	
Some major plant items not yet purchased.		Timing	
Payments for construction of infrastructure	1,115,858	52.01%	▲
R2R road works, footbridge, standpipe expenditure lower than YTD budget.		Timing	
Some construction projects have not yet started, no expenditure has occurred.		Timing	
Non-cash amounts excluded from investing activities	(161,752)	0.00%	▼
Reconciling item non cash movement in contract asset		Timing	
Surplus or deficit at the start of the financial year	(326,354)	(8.84%)	▼
Surplus or deficit after imposition of general rates	3,222,661	161.43%	▲

SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.69 M	\$3.69 M	\$3.37 M	(\$0.33 M)
Closing	(\$0.01 M)	\$2.00 M	\$5.22 M	\$3.22 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$5.46 M	65.3%
Restricted Cash	\$2.90 M	34.7%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	
0 to 30 Days	81.9%
Over 30 Days	18.1%
Over 90 Days	6.6%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.72 M	82.9%
Trade Receivable	\$0.27 M	
Over 30 Days		10.0%
Over 90 Days		5.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.25 M)	\$1.42 M	\$2.75 M	\$1.34 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$5.35 M	
YTD Budget	\$5.34 M	0.1%

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.15 M	
YTD Budget	\$1.04 M	10.5%

Refer to 13 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.36 M	
YTD Budget	\$0.34 M	7.1%

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)
(\$4.42 M)	(\$3.14 M)	(\$0.93 M)	\$2.21 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.09 M	
Amended Budget	\$0.15 M	(36.4%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.03 M	
Amended Budget	\$4.02 M	(74.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.85 M	
Amended Budget	\$3.12 M	(72.7%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.97 M	\$0.03 M	\$0.03 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.05 M)
Interest expense	(\$0.00 M)
Principal due	\$0.27 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$2.90 M
Net Movement	(\$0.08 M)

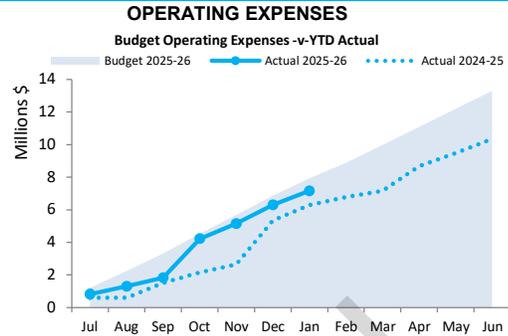
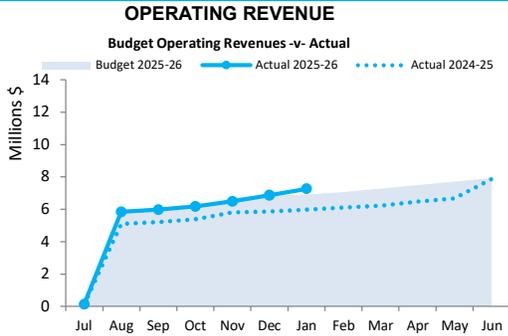
Refer to 4 - Cash Reserves

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

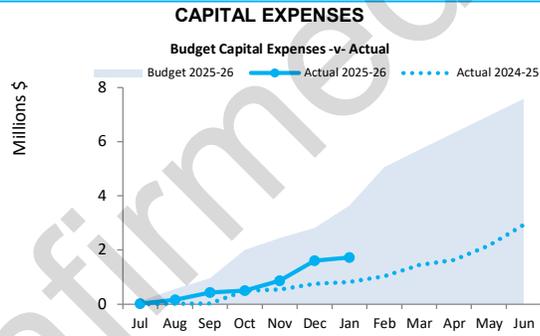
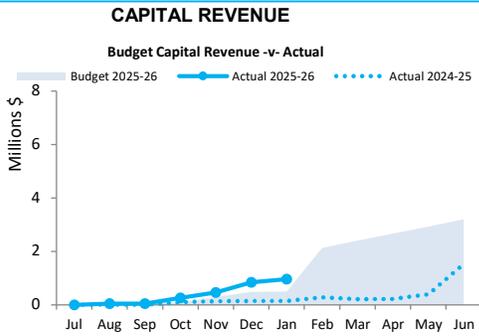
SHIRE OF GNOWANGERUP
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2026

2 KEY INFORMATION - GRAPHICAL

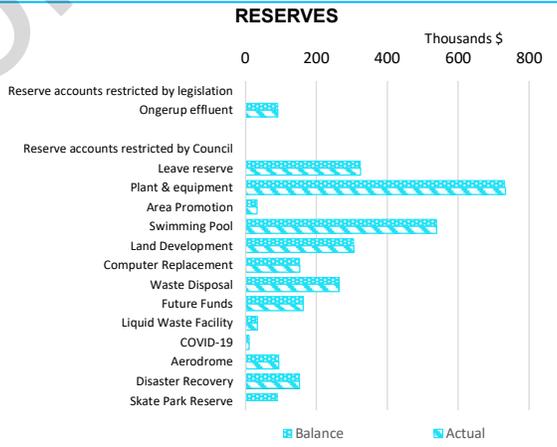
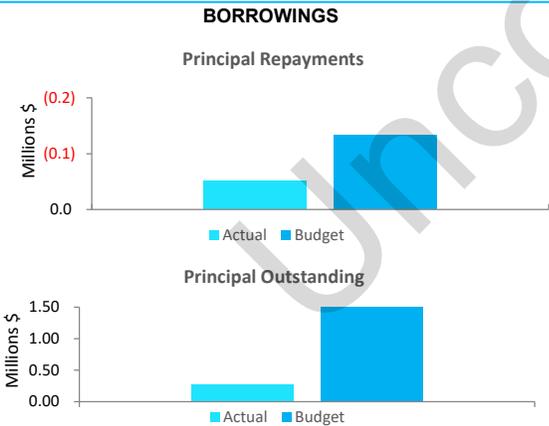
OPERATING ACTIVITIES



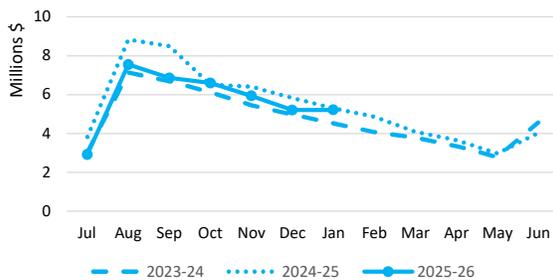
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

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

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	1,002,824	0	1,002,824	Bendigo	Variable	NA
Petty Cash	Cash and cash equivalents	661	0	661	Cash on hand	NA	NA
Reserve Fund Bank	Cash and cash equivalents	0	2,000,000	2,000,000	Bendigo	4.05%	Feb-26
Municipal Fund Bank - Investments	Cash and cash equivalents	700,000	0	700,000	Bendigo	4.10%	Apr-26
Municipal Fund Bank - Investments	Cash and cash equivalents	500,000	0	500,000	Bendigo	4.05%	Feb-26
Municipal Fund Bank - Investments	Financial assets at amortised cost	500,000	0	500,000	Bendigo	4.25%	May-26
Reserve Fund Bank	Cash and cash equivalents	0	895,999	895,999	Bendigo	Variable	NA
Municipal Fund Bank - Investments	Cash and cash equivalents	752,014	0	752,014	Bendigo	4.00%	Mar-26
Municipal Fund Bank - Investments	Cash and cash equivalents	500,000	0	500,000	Bendigo	3.55%	NA
Municipal Fund Bank - Investments	Cash and cash equivalents	1,500,000	0	1,500,000	Bendigo	4.05%	Feb-26
Total		5,455,499	2,895,999	8,351,498			
Comprising							
Cash and cash equivalents		4,955,499	2,895,999	7,851,498			
Financial assets at amortised cost		500,000	0	500,000			
		5,455,499	2,895,999	8,351,498			

KEY INFORMATION

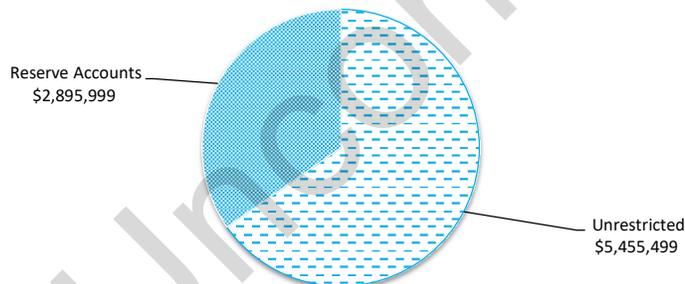
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 JANUARY 2026**

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Ongerup effluent	90,425	0	(50,000)	40,425	90,425	322	0	90,747
Reserve accounts restricted by Council								
Leave reserve	323,658	0	0	323,658	323,658	1,153	0	324,811
Plant & equipment	730,114	0	0	730,114	730,114	2,602	0	732,716
Area Promotion	32,235	9,926	0	42,161	32,235	115	0	32,350
Swimming Pool	537,930	50,000	0	587,930	537,930	1,917	0	539,847
Land Development	304,918	74,182	0	379,100	304,918	1,086	0	306,004
Computer Replacement	152,111	50,000	(25,000)	177,111	152,111	542	0	152,653
Waste Disposal	263,818	0	(80,000)	183,818	263,818	940	0	264,758
Future Funds	162,637	0	0	162,637	162,637	580	0	163,217
Liquid Waste Facility	33,470	0	0	33,470	33,470	119	0	33,589
COVID-19	9,926	0	(9,926)	0	9,926	35	0	9,961
Aerodrome	93,040	0	(15,921)	77,119	93,040	332	0	93,372
Disaster Recovery	151,434	0	0	151,434	151,434	540	0	151,974
Skate Park Reserve	89,028	0	(89,327)	(299)	89,028	299	(89,327)	0
	2,974,744	184,108	(270,174)	2,888,678	2,974,744	10,582	(89,327)	2,895,999

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	110,000	64,162	35,174	(28,988)
Buildings	2,701,887	669,967	313,311	(356,656)
Furniture & Equipment	30,585	30,585	31,088	503
Plant & Equipment	842,880	722,380	312,683	(409,697)
Acquisition of property, plant and equipment	3,685,352	1,487,094	692,256	(794,838)
Roads	3,487,924	1,905,053	936,882	(968,171)
Parks & Ovals	167,712	86,980	1,598	(85,382)
Sewerage Assets	50,000	50,000	0	(50,000)
Infrastructure - Solid Waste	80,000	0	0	0
Infrastructure - Aerodrome	100,800	16,300	65,523	49,223
Infrastructure - Other	134,000	87,000	25,472	(61,528)
Acquisition of infrastructure	4,020,436	2,145,333	1,029,475	(1,115,858)
Total capital acquisitions	7,705,788	3,632,427	1,721,731	(1,910,696)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,123,390	424,799	854,194	429,395
Borrowings	2,020,000	0	0	0
Other (disposals & C/Fwd)	146,100	58,778	92,989	34,211
Reserve accounts				
Ongerup effluent	50,000	0	0	0
Computer Replacement	25,000	0	0	0
Waste Disposal	80,000	0	0	0
Aerodrome	15,921	0	0	0
Skate Park Reserve	89,327	89,327	89,327	0
Contribution - operations	2,156,050	3,059,523	685,221	(2,374,302)
Capital funding total	7,705,788	3,632,427	1,721,731	(1,910,696)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

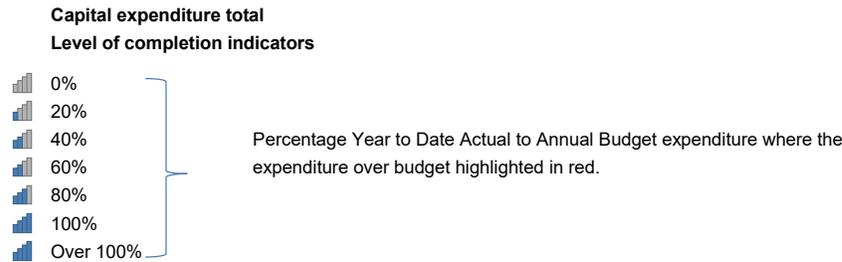
Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation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

Reportable Value

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

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

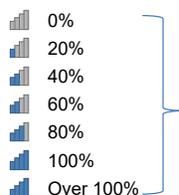


		Amended				
		Current	Year to Date	Year to Date	Variance	
		Budget	Budget	Actual	(Under)/Over	
Account Description						
Capital Expenditure						
Land						
	23064	Quinn St Precinct Development (Capital)(Land)	110,000	64,162	35,174	(28,988)
	Land Total		110,000	64,162	35,174	(28,988)
Buildings						
	05044	ONG Fire Station (Capital)(Buildings - SP)	155,250	135,844	37,044	(98,800)
	23094	25 McDonald St - Doctors House (Capital)(Build - Non-Sp)	50,000	50,000	0	(50,000)
	31024	GNP Town Hall (Capital)(Buildings - SP)	193,847	193,847	199,749	5,902
	39004	GNP Depot (Capital)(Buildings - SP)	120,290	0	0	0
	46004	GNP Caravan Park Chalets (Capital)(Buildings - SP)	10,000	3,332	0	(3,332)
	59040	Administration Centre (Capital)(Buildings - SP)	30,000	10,000	0	(10,000)
	23074	Houses Cnr Quinn & Whithead (Capital)(Build - Non-Sp)	10,000	10,000	1,388	(8,612)
	23104	Whitehead Road 3 4x2 (DIDO)	1,800,000	200,000	1,350	(198,650)
	23114	GNP Transportable House at rear of McDonald St	220,000	24,444	0	(24,444)
	58004	2 CECIL STREET - CAPITAL WORKS	75,000	30,000	73,780	43,780
	50014	Economic Development Strategy	37,500	12,500	0	(12,500)
	Buildings Total		2,701,887	669,967	313,311	(356,655)
Furniture & Equipment						
	04004	COMPUTER EQUIPMENT & SOFTWARE	30,585	30,585	31,088	503
	Furniture & Equipment Total		30,585	30,585	31,088	503
Plant & Equipment						
	07074	Townsite Smiley speed signs	32,000	0	0	0
	32054	Pool Heat Pump Replacement	27,500	27,500	32,083	4,583
	32064	Pool Vacuum	20,000	20,000	19,131	(869)
	32074	Pool Banner Mesh Fence	15,000	15,000	0	(15,000)
	39104	Isuzu D-Max Crew Cab Ute (EMIA)	64,000	64,000	64,071	71
	39114	Isuzu D-Max Space Cab (LH Construction)	50,100	50,100	49,613	(487)
	39124	Isuzu D-Max Space Cab (Tech Officer)	50,100	50,100	49,240	(860)
	40724	John Deere Backhoe	268,000	268,000	0	(268,000)
	40734	Plant Trailer Low Loader	80,000	0	0	0
	40744	Water Tank Slip On Unit	62,000	62,000	0	(62,000)
	40754	Emulsion Sprayer and Trailer	16,000	16,000	0	(16,000)
	40764	Cage Trailer	5,000	5,000	0	(5,000)
	40774	Spray Trailer	8,500	0	0	0
	50004	Vehicle (Com Econ Dev)	52,000	52,000	51,865	(135)
	40364	Replace Truck GN007 (Capital)(P&E)	46,000	46,000	0	(46,000)
	40684	Skid Steer Trailer (Capital)(P&E)	46,680	46,680	46,680	0
	Plant & Equipment Total		842,880	722,380	312,683	(409,697)
Roads						
	38004	RRG - Project Grant Works (Capital)(Inf Rds)	982,575	573,160	626,858	53,698
	38014	R2R Grant Works (Capital)(Inf Rds)	849,051	444,345	103,440	(340,905)
	38094	Council Funded Roads Program (Capital)(Inf Rds)	180,000	136,250	173,569	37,319
	38104	Council Funded - Road Works (Capital)(Inf Rds)	26,298	26,298	23,165	(3,134)
	38124	Secondary Freight Network Program (Capital)(Inf Rds)	1,450,000	725,000	9,850	(715,150)
	Roads Total		3,487,924	1,905,053	936,882	(968,172)

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

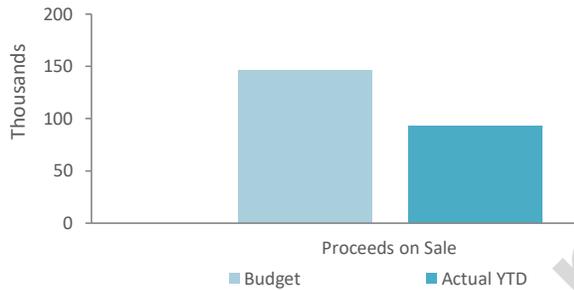


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description		Amended		Year to Date Actual	Variance (Under)/Over
		Current Budget	Year to Date Budget		
Parks & Ovals					
	33154 Weir Park Stage 1 (Capital)(Inf Parks)	15,000	0	1,598	1,598
	33624 MAGITUP DAM RENEWALS	152,712	86,980	0	(86,980)
	Parks & Ovals Total	167,712	86,980	1,598	(85,382)
Sewerage Assets					
	26014 ONG Waste Water Ponds (Capital)(Inf Sew)	50,000	50,000	0	(50,000)
	Sewerage Assets Total	50,000	50,000	0	(50,000)
Infrastructure - Solid Waste					
	25044 GNP ONP BDN Waste Sites various upgrades	80,000	0	0	0
	Infrastructure - Solid Waste Total	80,000	0	0	0
Infrastructure - Aerodrome					
	43044 Aerodrome - Water Tanks & Control Unit	32,600	16,300	36,064	19,765
	43054 Aerodrome - Runway strip drainage	68,200	0	29,459	29,459
	Infrastructure - Aerodrome Total	100,800	16,300	65,523	49,224
Infrastructure - Other					
	38614 GNP Depot yard seal extension and drainage	20,000	10,000	0	(10,000)
	38624 GNP Depot Wash Down Bay Improvements	20,000	10,000	0	(10,000)
	38634 GNP Depot fuelsmart upgrade	27,000	0	0	0
	38644 GNP Depot water standpipe	25,000	25,000	12,490	(12,510)
	38604 Footbridge (Capital)(Inf Oth)	42,000	42,000	11,637	(30,364)
	51084 MAGITUP DAM OTHER INFRASTRUCTURE CAPITAL	0	0	1,345	1,345
	Infrastructure - Other Total	134,000	87,000	25,472	(61,530)
Grand Total		7,705,788	3,632,427	1,721,731	(1,910,697)

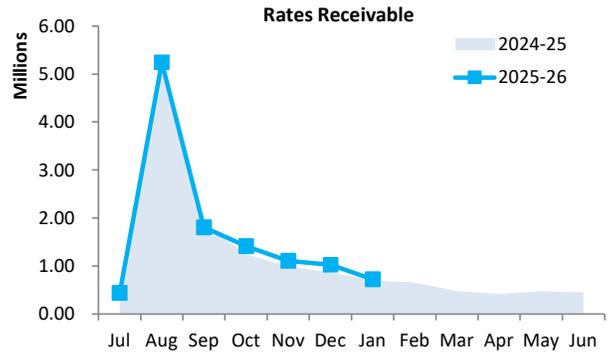
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual				
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	
		\$	\$	\$	\$	\$	\$	\$	\$	
Plant and equipment										
43402	Isuzu D-Max 4WD Crew Cab Ute	24,123	32,000	7,877	0	0	0	0	0	
43077	Isuzu D-Max 4WD Space Cab	15,594	33,000	17,406	0	17,251	31,955	14,704	0	
43501	Isuzu D-Max 4WD Single Cab	10,999	20,600	9,601	0	12,652	25,454	12,802	0	
42031	John Deere 315SJ Backhoe	24,005	10,000	0	(14,005)	0	0	0	0	
42036	Road Roller Multipack	0	10,000	10,000	0	0	8,130	8,130	0	
44071	Trailer 2009	0	500	500	0	0	0	0	0	
44090	Spray Trailer 2009	500	2,000	1,500	0	0	0	0	0	
44091	Emulsion Sprayer & Trailer	5,245	5,000	0	(245)	0	0	0	0	
50122	Water tank 10500L	979	3,000	2,021	0	0	0	0	0	
43206	Mitsubishi QF Pajero Sports GLX	15,688	30,000	14,312	0	14,962	27,450	12,488	0	
		97,133	146,100	63,217	(14,250)	44,865	92,989	48,124	0	



7 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous year	337,939	238,927
Levied this year	4,901,399	5,348,135
Less - collections to date	(4,768,339)	(4,633,648)
Gross rates collectable	470,999	953,414
Allowance for impairment of rates receivable	(232,072)	(232,072)
Net rates collectable	238,927	721,342
% Collected	91.0%	82.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(468)	193,136	9,216	830	11,278	213,992
Percentage	(0.2%)	90.3%	4.3%	0.4%	5.3%	
Balance per trial balance						
Trade receivables						213,992
Other receivables						3,080
GST receivable						50,115
Total receivables general outstanding						267,187

Amounts shown above include GST (where applicable)

KEY INFORMATION

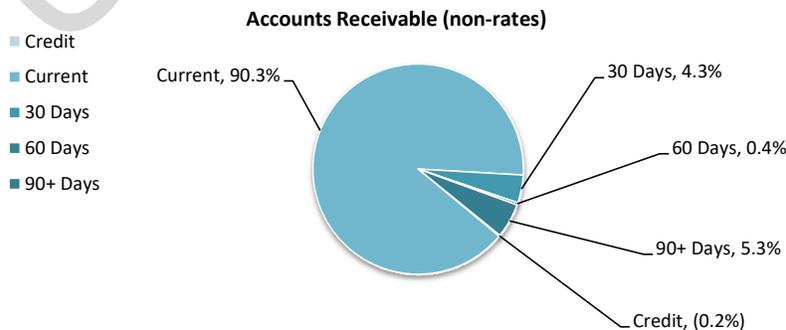
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 January 2026
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	15,184	0	(7,568)	7,616
Inventory				
Fuel, oil & materials	21,307	128,063	(129,191)	20,179
Other assets				
Accrued income	39,213	0	(39,213)	0
Contract assets				
Contract assets	109,277	199,749	(37,997)	271,029
Total other current assets	184,981	327,812	(213,969)	298,824

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.

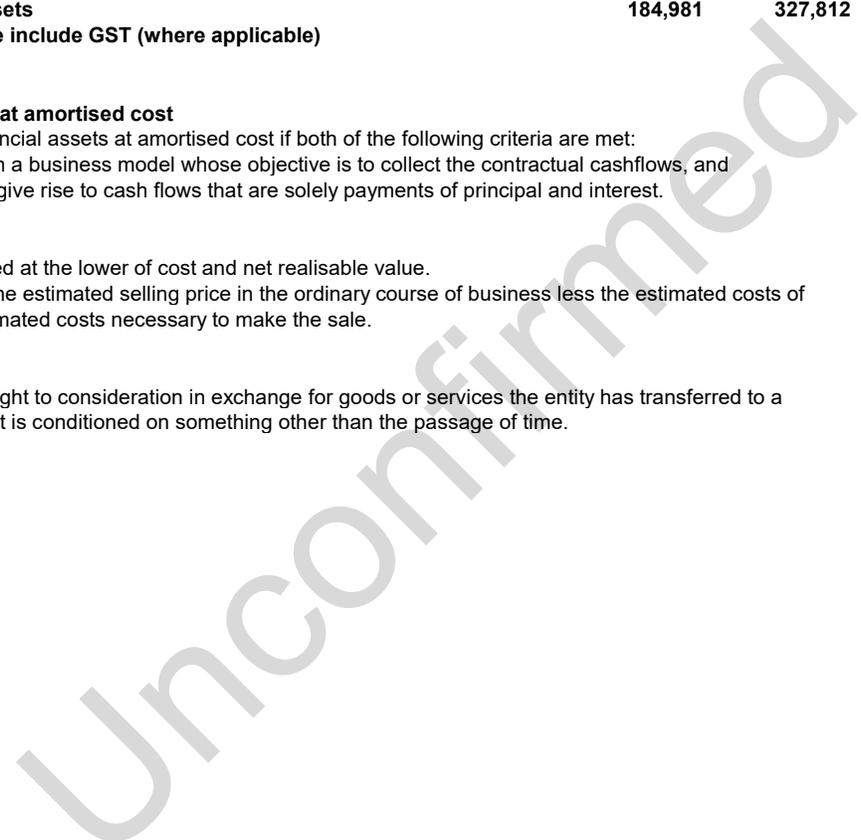
Inventory

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.



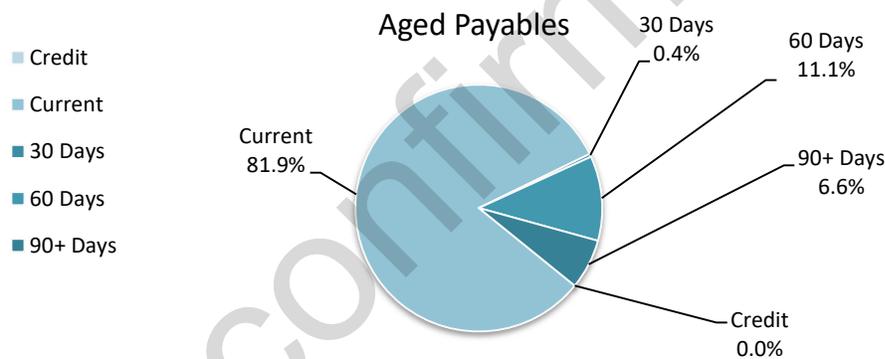
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	129,416	670	17,519	10,391	157,996
Percentage	0.0%	81.9%	0.4%	11.1%	6.6%	
Balance per trial balance						
Sundry creditors						157,996
ATO liabilities						63,369
Bonds and deposits held						20,935
Prepaid rates						137,563
ESL payable						34,805
Total payables general outstanding						414,668

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 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff Housing	281	209,644	0	0	(20,257)	(40,669)	189,387	168,975	(753)	(3,034)
Gnowangerup Community Centre	273	24,659	0	0	(12,142)	(24,659)	12,517	0	(580)	(1,149)
Gnowangerup Synthetic Surface	279	67,540	0	0	(10,676)	(21,578)	56,864	45,962	(1,218)	(2,631)
Housing		0	0	1,800,000	0	(26,089)	0	1,773,911	0	(46,890)
Housing		0	0	220,000	0	(5,047)	0	214,953	0	(5,401)
		301,843	0	2,020,000	(43,075)	(118,042)	258,768	2,203,801	(2,551)	(59,105)
Self supporting loans										
Ongerup Bowls Club	283	22,844	0	0	(7,568)	(15,183)	15,276	7,661	(91)	(234)
		22,844	0	0	(7,568)	(15,183)	15,276	7,661	(91)	(234)
Total		324,687	0	2,020,000	(50,643)	(133,225)	274,044	2,211,462	(2,642)	(59,339)
Current borrowings		133,225					51,445			
Non-current borrowings		191,462					222,599			
		324,687					274,044			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

Particulars	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Housing	0	1,800,000	WATC	Debenture	20	1,119,158	5.20	0	(1,800,000)	0
Housing	0	220,000	WATC	Debenture	15	93,443	4.90	0	(220,000)	0
	0	2,020,000				1,212,601		0	(2,020,000)	0

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.	New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Photocopier Lease	02	\$ 409	\$ 0	\$ 0	\$ (409)	\$ (409)	\$ 0	\$ 0	\$ (3)	\$ (1)
Total		409	0	0	(409)	(409)	0	0	(3)	(1)
Current lease liabilities		409					0			
		409					0			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

12 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 January 2026 \$
Other liabilities						
Contract liabilities		134,663	0	141,750	(139,000)	137,413
Capital grant/contributions liabilities		830,651	0	205,267	(565,931)	469,987
Total other liabilities		965,314	0	347,017	(704,931)	607,400
Employee Related Provisions						
Provision for annual leave		168,257	0	0	0	168,257
Provision for long service leave		117,662	0	0	0	117,662
Other employee leave provisions		12,779	0	0	0	12,779
Employment on-costs		33,742	0	0	0	33,742
Total Provisions		332,440	0	0	0	332,440
Total other current liabilities		1,297,754	0	347,017	(704,931)	939,840

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 2025	Liability	Liability	31 Jan 2026	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
WA Local Government Grants Commission - FAG - General	0	0	0	0	0	600,000	300,000	254,796
WA Local Government Grants Commission - FAG - Roads	0	0	0	0	0	480,000	240,000	216,531
DFES - Local Government Grants - BushFire Brigades	0	0	0	0	0	82,000	41,000	61,473
Other Fire Prevention - Mitigation Activity	50,733	91,750	(86,099)	56,384	56,384	129,978	7,940	86,099
DFES - Local Government Grants - Emergency Services	0	0	0	0	0	29,000	14,500	22,631
Dept of Communities - GFSA grant income	25,000	0	(13,550)	11,450	11,450	25,000	14,581	13,550
Other Rec & Sport - Wild Gravel	29,136	0	(29,136)	0	0	226,300	176,300	238,954
Main Roads Direct Grant	0	0	0	0	0	243,909	243,909	239,637
Operating grants - Fields & Fortunes	0	0	0	0	0	3,000	1,000	3,000
Jobs and Skills WA Employer Incentive	0	0	0	0	0	0	0	2,434
Grants for community	29,794	0	0	29,794	29,794	0	0	0
AWARE Grant Revenue	0	0	0	0	0	0	0	4,353
Community Youth Engagement program grants	0	50,000	(10,215)	39,785	39,785	0	0	10,215
	134,663	141,750	(139,000)	137,413	137,413	1,819,187	1,039,230	1,153,673
Contributions								
Other Governance - Grants, Subsidies & Contributions	0	0	0	0	0	3,000	1,750	0
Reimbursements	0	0	0	0	0	6,500	3,787	0
GNP Library Income	0	0	0	0	0	0	0	1,100
	0	0	0	0	0	9,500	5,537	1,100
TOTALS	134,663	141,750	(139,000)	137,413	137,413	1,828,687	1,044,767	1,154,773

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2025	Liability	Liability	31 Jan 2026	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Capital grants and subsidies								
Fire Prevention - Ongerup Fire Shed	0	0	0	0	0	155,250	155,250	0
Regional Road Group	610,213	205,267	(474,704)	340,776	340,776	158,470	0	552,105
Roads to Recovery	220,438	0	(91,227)	129,211	129,211	849,051	0	91,227
Local Roads & Community Infrastructure - (LRCI)	0	0	0	0	0	334,719	199,749	161,752
Wheatbelt Secondary Freight Route	0	0	0	0	0	1,450,000	0	0
Townsite Smiley speed signs	0	0	0	0	0	32,000	32,000	0
GNP Aerodrome - CWSP & RADS	0	0	0	0	0	56,920	37,800	49,110
Toompup/Magitup Dam grant	0	0	0	0	0	86,980	0	0
	830,651	205,267	(565,931)	469,987	469,987	3,123,390	424,799	854,194

Unconfirmed

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

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption						0
Materials and contracts	27/08/2025 - item 11.3	Operating expenses	0	30,585	0	30,585
Property, plant and equipment	27/08/2025 - item 11.3	Capital expenses	0	0	(30,585)	0
Property, plant and equipment	22/10/2025 - item 11.3	Capital expenses	0	180,030	0	180,030
Property, plant and equipment	22/10/2025 - item 11.3	Capital expenses	0	0	(46,000)	134,030
Construction of infrastructure	22/10/2025 - item 11.3	Capital expenses	0	0	(134,030)	0
Materials and contracts	26/11/2025 - item 11.7	Operating expenses	0	0	(89,327)	(89,327)
Transfer from reserves	26/11/2025 - item 11.7	Capital revenue	0	89,327	0	0
Property, plant and equipment	10/12/2025 - item 11.2	Capital expenses	0	0	(46,680)	(46,680)
Property, plant and equipment	10/12/2025 - item 11.2	Capital expenses	0	46,680	0	0
Construction of infrastructure	10/12/2025 - item 11.2	Capital expenses	0	0	(86,980)	(86,980)
Capital grants, subsidies and contributions	10/12/2025 - item 11.2	Capital revenue	0	86,980	0	0
Grants, subsidies and contributions	10/12/2025 - item 11.5	Operating revenue	0	50,000	0	50,000
Materials and contracts	10/12/2025 - item 11.5	Operating expenses	0	0	(55,000)	(5,000)
				483,602	(488,602)	(5,000)

Unconfirmed

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

Location: Shire of Gnowangerup
Proponent: N/A
Date of Report: 25 February 2026
Business Unit: Corporate and Community Services
Responsible Officer: Thomas Gorman – Deputy CEO
Author: Chelsea Stewart – Finance & IT Officer
Disclosure of Interest: Nil

ATTACHMENTS

- List of Payments for December 2025

PURPOSE OF THE REPORT

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

BACKGROUND

Nil

COMMENTS

The List of Payments for December 2025 covering the period 01/12/2025 to 31/12/2025 is as follows:

FUND	Amount
Municipal Fund	\$1,182,741.35
Credit Card	\$2,185.06
TOTAL	<u><u>\$1,184,926.41</u></u>

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996

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

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

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

- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –*
- (a) *the payee's name; and*
 - (b) *the amount of the payment; and*
 - (c) *the date of the payment; and*
 - (d) *sufficient information to identify the transaction.*

POLICY IMPLICATIONS

Purchasing Policy 4.1

Corporate Credit Card Policy 4.4

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

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

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

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

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

That Council notes the December 2025 List of Payments as per the Officer's Recommendation

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

MOVED: Cr M Creagh **SECONDED:** Cr R Miniter OAM

0226.12 **That Council:**

**Notes the payment of accounts for December 2025 consisting of:
EFT23233– EFT23325... totalling \$994,126.45;
Superannuation and Direct Deposits totalling \$188,614.90; and
Corporate Credit Card totalling \$2,185.06**

UNANIMOUSLY CARRIED BY: 5/0

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

AGAINST: Nil

SHIRE OF GNOWNGERUP
LIST OF PAYMENTS - DECEMBER 2025

Chq/EFT	Name	Date	Amount
EFT23285	35 DEGREES SOUTH	24/12/2025	\$ 9,185.00
EFT23286	ABA SECURITY	24/12/2025	\$ 275.00
DD7848.14	ACCLAIM WEALTH	03/12/2025	\$ 209.43
DD7871.14	ACCLAIM WEALTH	17/12/2025	\$ 147.49
DD7881.13	ACCLAIM WEALTH	31/12/2025	\$ 23.60
EFT23233	ADMIN SOCIAL CLUB	04/12/2025	\$ 130.00
EFT23272	ADMIN SOCIAL CLUB	19/12/2025	\$ 130.00
EFT23236	AFGRI EQUIPMENT AUSTRALIA PTY LTD	16/12/2025	\$ 47.87
EFT23287	AFGRI EQUIPMENT AUSTRALIA PTY LTD	24/12/2025	\$ 2,736.06
EFT23288	ALBANY & GREAT SOUTHERN PEST & WEED CONTROL	24/12/2025	\$ 9,770.20
EFT23289	ALBANY IRRIGATION & DRILLING	24/12/2025	\$ 5,793.70
EFT23237	ALBANY LOCK & SECURITY	16/12/2025	\$ 1,375.78
EFT23290	ALBANY LOCK & SECURITY	24/12/2025	\$ 2,223.18
EFT23291	ALBANY RECORDS MANAGEMENT	24/12/2025	\$ 303.05
EFT23277	ALEXANDER EDGAR MARTIN	19/12/2025	\$ 3,537.50
EFT23292	AMD CHARTERED ACCOUNTANTS	24/12/2025	\$ 2,178.00
DD7848.10	ANZ SMART CHOICE SUPER	03/12/2025	\$ 692.81
DD7871.10	ANZ SMART CHOICE SUPER	17/12/2025	\$ 642.55
DD7881.9	ANZ SMART CHOICE SUPER	31/12/2025	\$ 651.62
EFT23293	AUSTRALIA POST	24/12/2025	\$ 130.30
DD7848.13	AUSTRALIAN RETIREMENT TRUST	03/12/2025	\$ 376.82
DD7871.13	AUSTRALIAN RETIREMENT TRUST	17/12/2025	\$ 454.93
DD7881.12	AUSTRALIAN RETIREMENT TRUST	31/12/2025	\$ 357.57
DD7848.8	AUSTRALIAN SUPER	03/12/2025	\$ 3,644.78
DD7871.8	AUSTRALIAN SUPER	17/12/2025	\$ 3,775.93
DD7881.8	AUSTRALIAN SUPER	31/12/2025	\$ 3,176.75
EFT23238	AUSTRALIAN TAXATION OFFICE	16/12/2025	\$ 16,188.00
EFT23294	AUSTRALIA'S SOUTH WEST	24/12/2025	\$ 5,500.00
DD7848.1	AWARE SUPER	03/12/2025	\$ 11,435.59
DD7871.1	AWARE SUPER	17/12/2025	\$ 11,318.50
DD7881.1	AWARE SUPER	31/12/2025	\$ 11,766.79
DD7843.1	BENDIGO COMMUNITY BANK	01/12/2025	\$ 129.53
DD7884.11	BENDIGO COMMUNITY BANK	01/12/2025	\$ 3.08
DD7884.20	BENDIGO COMMUNITY BANK	02/12/2025	\$ 4.00
DD7856.3	BENDIGO COMMUNITY BANK	03/12/2025	\$ 2,074.75
DD7884.23	BENDIGO COMMUNITY BANK	04/12/2025	\$ 10.90
DD7884.25	BENDIGO COMMUNITY BANK	05/12/2025	\$ 0.45
DD7884.2	BENDIGO COMMUNITY BANK	08/12/2025	\$ 4.00
DD7884.5	BENDIGO COMMUNITY BANK	10/12/2025	\$ 4.00
DD7884.7	BENDIGO COMMUNITY BANK	11/12/2025	\$ 4.00
DD7884.9	BENDIGO COMMUNITY BANK	12/12/2025	\$ 4.00
DD7907.1	BENDIGO COMMUNITY BANK	14/12/2025	\$ 5,237.88
DD7884.13	BENDIGO COMMUNITY BANK	16/12/2025	\$ 5.10
DD7884.15	BENDIGO COMMUNITY BANK	17/12/2025	\$ 4.15
DD7884.17	BENDIGO COMMUNITY BANK	18/12/2025	\$ 11.05

DD7884.19	BENDIGO COMMUNITY BANK	19/12/2025	\$ 4.00
DD7902.5	BENDIGO COMMUNITY BANK	22/12/2025	\$ 4.00
DD7902.7	BENDIGO COMMUNITY BANK	23/12/2025	\$ 5.95
DD7902.9	BENDIGO COMMUNITY BANK	24/12/2025	\$ 14.15
DD7902.4	BENDIGO COMMUNITY BANK	31/12/2025	\$ 6.75
EFT23239	BEST OFFICE SYSTEMS	16/12/2025	\$ 49.50
EFT23240	BGL SOLUTIONS	16/12/2025	\$ 24,942.25
EFT23295	BGL SOLUTIONS	24/12/2025	\$ 1,546.12
EFT23234	BLACK AND GOLD SOCIAL CLUB	04/12/2025	\$ 90.00
EFT23273	BLACK AND GOLD SOCIAL CLUB	19/12/2025	\$ 90.00
EFT23271	BLUFF KNOLL CAFE	18/12/2025	\$ 2,000.00
EFT23241	BOOKEASY AUSTRALIA PTY LTD	16/12/2025	\$ 363.46
EFT23242	BORDEN DEVELOPEMENT GROUP INC	16/12/2025	\$ 634.10
EFT23296	BUNNINGS ALBANY	24/12/2025	\$ 238.49
DD7848.7	CARE SUPER	03/12/2025	\$ 1,121.31
DD7871.7	CARE SUPER	17/12/2025	\$ 955.66
DD7881.6	CARE SUPER	31/12/2025	\$ 774.72
DD7848.5	CBUS	03/12/2025	\$ 325.59
DD7871.5	CBUS	17/12/2025	\$ 330.37
DD7881.4	CBUS	31/12/2025	\$ 353.50
EFT23243	CJM BUIDING MAINTENANCE	16/12/2025	\$ 16,500.00
EFT23297	CJM BUIDING MAINTENANCE	24/12/2025	\$ 16,500.00
EFT23298	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	24/12/2025	\$ 4,644.00
DD7844.5	DEPARTMENT OF TRANSPORT	01/12/2025	\$ 15,884.50
DD7844.6	DEPARTMENT OF TRANSPORT	02/12/2025	\$ 2,813.50
DD7884.22	DEPARTMENT OF TRANSPORT	03/12/2025	\$ 508.85
DD7884.24	DEPARTMENT OF TRANSPORT	04/12/2025	\$ 368.15
DD7884.1	DEPARTMENT OF TRANSPORT	05/12/2025	\$ 601.00
DD7884.3	DEPARTMENT OF TRANSPORT	08/12/2025	\$ 2,858.70
DD7884.4	DEPARTMENT OF TRANSPORT	09/12/2025	\$ 1,448.10
DD7884.6	DEPARTMENT OF TRANSPORT	10/12/2025	\$ 58.20
DD7884.8	DEPARTMENT OF TRANSPORT	11/12/2025	\$ 1,527.40
DD7884.10	DEPARTMENT OF TRANSPORT	12/12/2025	\$ 1,852.00
DD7884.12	DEPARTMENT OF TRANSPORT	15/12/2025	\$ 331.20
DD7884.14	DEPARTMENT OF TRANSPORT	16/12/2025	\$ 2,075.40
DD7884.16	DEPARTMENT OF TRANSPORT	17/12/2025	\$ 22.40
DD7884.18	DEPARTMENT OF TRANSPORT	18/12/2025	\$ 3,188.40
DD7884.21	DEPARTMENT OF TRANSPORT	19/12/2025	\$ 13,316.85
DD7902.1	DEPARTMENT OF TRANSPORT	22/12/2025	\$ 39,522.80
DD7902.6	DEPARTMENT OF TRANSPORT	23/12/2025	\$ 2,692.15
DD7902.8	DEPARTMENT OF TRANSPORT	24/12/2025	\$ 1,866.65
DD7902.2	DEPARTMENT OF TRANSPORT	29/12/2025	\$ 538.95
DD7902.3	DEPARTMENT OF TRANSPORT	30/12/2025	\$ 1,428.30
EFT23244	DJ LEMIN PAINTING SERVICES	16/12/2025	\$ 7,200.00
DD7900.1	FINRENT PTY LTD	11/12/2025	\$ 320.99
EFT23299	FITONIA PTY LTD AS TRUSTEE FOR THE SILVERSPRING TRUST T/A TJ DEPIAZZI & SONS	24/12/2025	\$ 4,714.60
DD7848.2	FORMULAE 1 PTY LTD ATF THE ISIAH4110	03/12/2025	\$ 377.20
DD7871.2	FORMULAE 1 PTY LTD ATF THE ISIAH4110	17/12/2025	\$ 377.20

DD7881.2	FORMULAE 1 PTY LTD ATF THE ISAIAH4110	31/12/2025	\$ 393.32
EFT23300	FORPARK	24/12/2025	\$ 5,396.60
EFT23245	FULCHER CONTRACTORS	16/12/2025	\$ 483,231.98
EFT23246	FVS FIRE PTY LTD T/A PROTECTOR FIRE SERVICES PTY	16/12/2025	\$ 634.15
EFT23301	GNOWANGERUP & DISTRICTS TOY LIBRARY INC	24/12/2025	\$ 100.00
EFT23247	GNOWANGERUP COMMUNITY RESOURCE CENTRE	16/12/2025	\$ 3,283.55
EFT23248	GNOWANGERUP FAMILY SUPPORT ASSOC INC	16/12/2025	\$ 1,595.00
EFT23249***	GNOWANGERUP FUEL SUPPLIES	16/12/2025	\$ 733.36
EFT23302	GNOWANGERUP TYRE SERVICE	24/12/2025	\$ 222.50
EFT23250	GNP HARDWARE	16/12/2025	\$ 56.15
EFT23303	GNP HARDWARE	24/12/2025	\$ 503.46
EFT23304	GREAT SOUTHERN EQUIPMENT	24/12/2025	\$ 1,036.22
EFT23251	GREAT SOUTHERN TOYOTA	16/12/2025	\$ 70,477.89
EFT23305	HERSEYS SAFETY PTY LTD	24/12/2025	\$ 825.00
EFT23252	HIGHDENUP FARMS	16/12/2025	\$ 71,491.20
EFT23306	HISPEC THERMAL (COASTLINE ELECTRICAL WA PTY LTD	24/12/2025	\$ 9,405.00
DD7858.3	HOUSING AUTHORITY	05/12/2025	\$ 210.00
DD7891.1	HOUSING AUTHORITY	12/12/2025	\$ 610.00
DD7899.2	HOUSING AUTHORITY	19/12/2025	\$ 210.00
DD7889.1	HOUSING AUTHORITY	29/12/2025	\$ 610.00
DD7848.3	HUB 24 SUPER FUND	03/12/2025	\$ 83.82
DD7871.3	HUB 24 SUPER FUND	17/12/2025	\$ 41.92
EFT23307	IMPULSE CYCLES	24/12/2025	\$ 2,500.00
EFT23308	INDUSTRIAL AUTOMATION GROUP PTY LTD	24/12/2025	\$ 15,014.45
EFT23309	IT VISION SOFTWARE PTY LTD T/A READY TECH	24/12/2025	\$ 4,781.70
EFT23253	JERRAMUNGUP ELECTRICAL SERVICE	16/12/2025	\$ 10,192.32
EFT23310	JERRAMUNGUP ELECTRICAL SERVICE	24/12/2025	\$ 655.60
EFT23254	JOHN OSMOND INDUSTRIES PTY LTD (ATF) KADESJADA TRUST T/A ONE 20 PRODUCTIONS	16/12/2025	\$ 446.60
EFT23278	KATE EMMA O'KEEFFE	19/12/2025	\$ 23,925.00
EFT23311	LANDGATE	24/12/2025	\$ 324.01
EFT23312	LARRIKIN HOUSE PTY LTD	24/12/2025	\$ 240.00
EFT23235	LGRCEU	04/12/2025	\$ 168.00
EFT23274	LGRCEU	19/12/2025	\$ 144.00
EFT23255	LIVINGSTON MEDICAL	16/12/2025	\$ 23,466.67
EFT23256	LO-GO APPOINTMENTS	16/12/2025	\$ 8,167.86
EFT23313	LO-GO APPOINTMENTS	24/12/2025	\$ 843.48
EFT23257	MANDYS MUSIC	16/12/2025	\$ 250.00
EFT23270	MESSAGEMEDIA	17/12/2025	\$ 1,266.94
EFT23279	MICHAEL CREAGH	19/12/2025	\$ 7,075.00
EFT23314	MOORE AUSTRLIA (WA) PTY LTD	24/12/2025	\$ 6,050.00
EFT23315	MT TRIO BUSH CAMP AND CARAVAN PARK	24/12/2025	\$ 1,102.00
EFT23258	OFFICEWORKS	16/12/2025	\$ 1,300.81
EFT23259	ONGERUP FARM SUPPLIES	16/12/2025	\$ 56.20
EFT23316	ONGERUP TYRES & AUTOMOTIVE	24/12/2025	\$ 6,933.00
DD7848.4	PANORAMA SUPERANNUATION FUND	03/12/2025	\$ 724.26
DD7871.4	PANORAMA SUPERANNUATION FUND	17/12/2025	\$ 1,107.20
DD7881.3	PANORAMA SUPERANNUATION FUND	31/12/2025	\$ 366.30
EFT23317	PAYLESS PROMOTIONS	24/12/2025	\$ 942.70

EFT23275	PETER GERARD CALLAGHAN	19/12/2025	\$ 1,948.10
EFT23280	PETER GERARD CALLAGHAN	19/12/2025	\$ 8,123.96
EFT23260	QHSE INTEGREATED SOLUTIONS PTY LTD	16/12/2025	\$ 603.90
EFT23261	READYTECH USER GROUP WA INC	16/12/2025	\$ 847.00
EFT23281	REBECCA ANNE O'MEEHAN	19/12/2025	\$ 9,883.50
EFT23276	REBECCA KIDDLE	19/12/2025	\$ 1,331.32
EFT23282	REBECCA KIDDLE	19/12/2025	\$ 7,075.00
DD7848.12	REST SUPERANNUATION	03/12/2025	\$ 90.03
DD7871.12	REST SUPERANNUATION	17/12/2025	\$ 90.03
DD7881.11	REST SUPERANNUATION	31/12/2025	\$ 77.76
EFT23283	ROBERT CHARLES MINITER	19/12/2025	\$ 8,247.25
EFT23284	S HMEJAK	19/12/2025	\$ 3,537.50
EFT23262	SHIRE OF JERRAMUNGUP	16/12/2025	\$ 250.00
EFT23318	SHIRE OF JERRAMUNGUP	24/12/2025	\$ 500.00
EFT23263	SOLUTIONS IT	16/12/2025	\$ 6,145.40
EFT23319	SOLUTIONS IT	24/12/2025	\$ 758.97
EFT23264	SOS OFFICE EQUIPMENT	16/12/2025	\$ 950.82
EFT23265	STUART FRASER DRUMMOND	16/12/2025	\$ 560.57
DD7855.1	SYNERGY	02/12/2025	\$ 372.52
DD7856.2	SYNERGY	03/12/2025	\$ 1,320.55
DD7857.2	SYNERGY	04/12/2025	\$ 624.49
DD7858.2	SYNERGY	05/12/2025	\$ 179.26
DD7901.1	SYNERGY	08/12/2025	\$ 400.04
DD7905.1	SYNERGY	10/12/2025	\$ 997.39
DD7856.1	SYNERGY	13/12/2025	\$ 435.77
DD7890.1	SYNERGY	18/12/2025	\$ 138.68
DD7899.1	SYNERGY	19/12/2025	\$ 140.12
EFT23320	TAGSAT PTY LTD T/A RETRO ROADS	24/12/2025	\$ 19,467.77
EFT23321	TEAM GLOBAL EXPRESS PTY LTD	24/12/2025	\$ 413.57
EFT23322	THE RUSTIC CHICKEN	24/12/2025	\$ 148.98
DD7848.11	THE TRUSTEE FOR MLC SUPER FUND	03/12/2025	\$ 60.48
DD7871.11	THE TRUSTEE FOR MLC SUPER FUND	17/12/2025	\$ 60.48
DD7881.10	THE TRUSTEE FOR MLC SUPER FUND	31/12/2025	\$ 60.48
EFT23323	THE WOOLY SHEEP CAFE & GIFT SHOP	24/12/2025	\$ 3,320.00
EFT23266	THOMAS GORMAN	16/12/2025	\$ 110.18
EFT23267	TRUCKLINE	16/12/2025	\$ 462.00
DD7885.1	WA TREASURY CORPORATION	04/12/2025	\$ 12,104.70
DD7848.6	WALGS PLAN	03/12/2025	\$ 175.55
DD7871.6	WALGS PLAN	17/12/2025	\$ 197.49
DD7881.5	WALGS PLAN	31/12/2025	\$ 219.43
EFT23268	WARREN BLACKWOOD WASTE	16/12/2025	\$ 9,251.10
DD7843.2	WATER CORPORATION	01/12/2025	\$ 2,613.59
DD7857.1	WATER CORPORATION	04/12/2025	\$ 3,046.69
DD7858.1	WATER CORPORATION	05/12/2025	\$ 297.01
DD7848.9	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	03/12/2025	\$ 2,193.35
DD7871.9	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	17/12/2025	\$ 2,143.01

DD7881.7	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	31/12/2025	\$	2,172.24
EFT23324	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	24/12/2025	\$	5,766.20
EFT23325	WOODLANDS DISTRIBUTORS PTY LTD	24/12/2025	\$	448.80
EFT23269	YONGERGNOW INC	16/12/2025	\$	120.00

\$ 1,182,741.35

BREAKDOWN OF CREDIT CARD EXPENDITURE

REDDY EXPRESS	1-Dec	\$	64.34
AMPOL FORRESTDALE	3-Dec	\$	73.24
S BEND	3-Dec	\$	33.51
BP WAGIN	3-Dec	\$	20.00
BNB WHOLESALE	4-Dec	\$	391.02
BLOOMEX	5-Dec	\$	129.90
SHIRE OF GNOWANGERUP	9-Dec	\$	38.80
BP DONGARA	9-Dec	\$	80.89
AMPOL FORRESTDALE	10-Dec	\$	69.07
STARLINK	10-Dec	\$	139.00
CALTEX KELMSCOTT	12-Dec	\$	99.03
INSYLE HOMEWARES	16-Dec	\$	500.00
SHIRE OF GNOWANGERUP	18-Dec	\$	32.00
SHIRE OF GNOWANGERUP	20-Dec	\$	19.40
WA NEWS ADVERTISER	23-Dec	\$	155.55
BLOOMEX	23-Dec	\$	129.90
STARLINK	26-Dec	\$	139.00
VIBE SUBIACO	30-Dec	\$	62.41
CARD FEE X2	30-Dec	\$	8.00

\$ 2,185.06

EFT23249***	GNOWANGERUP FUEL SUPPLIES: BREAKDOWN OF CARD USAGE		
Card 118 – GN.00	CHIEF EXECUTIVE OFFICER		\$ 201.22
Card 119 – GN.001	DEPUTY CHIEF EXECUTIVE OFFICER		\$ 89.06
Card 120 – GN.002	POOL VEHICLE		\$ 45.67
Card 612 1IHK617	COMMUNITY & ECONOMIC DEVELOPMENT MANAGER		\$ -
Card 120 - GN.006	DR VEHICLE		\$ -
Card 121 – BFB1	BUSHFIRE BRIGADE		\$ -
Card 122 – BFB2	BUSHFIRE BRIGADE		\$ -
Card 123 – P6000	DEPOT - SMALL PLANT		\$ 96.35
Card 124 – A6000	ADMIN OFFICE ADDITIONAL CARD		\$ -
CARD - PAJERO	COMMUNITY & ECONOMIC DEVELOPMENT MANAGER		\$ 134.23
Card 410 - Depot	DEPOT ADDITIONAL CARD		
TROOPY	GNOWANGERUP SES		\$ 166.83
Card 67 - GNOSES	TRUCK		\$ -
Card 68 - GNOSES	UTE		\$ -
Card 69 - GNOSES	ULP		\$ -
	TOTAL		\$ 733.36

11.10 LIST OF PAYMENTS MADE FROM THE MUNICIPAL FUND AND TRANSACTION CARD ACCOUNTS FOR THE PERIOD 1 TO 31 JANUARY 2026

Location: Shire of Gnowangerup
Proponent: N/A
Date of Report: 6 February 2026
Business Unit: Corporate and Community Services
Responsible Officer: Thomas Gorman – Deputy CEO
Author: Jo Eades – Finance Officer
Disclosure of Interest: Nil

ATTACHMENTS

- List of Payments for January 2026

PURPOSE OF THE REPORT

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

BACKGROUND

Nil

COMMENTS

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

FUND	Amount
Municipal Fund	\$583,161.34
Credit Card	\$2,855.69
TOTAL	\$586,017.03

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996

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

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

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

- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –*
- (a) *the payee's name; and*
 - (b) *the amount of the payment; and*
 - (c) *the date of the payment; and*
 - (d) *sufficient information to identify the transaction.*

POLICY IMPLICATIONS

Purchasing Policy 4.1

Corporate Credit Card Policy 4.4

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

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

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

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

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

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

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

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

MOVED: Cr P Callaghan **SECONDED:** Cr K O'Keeffe JP

0226.13 **That Council:**

**Notes the payment of accounts for January 2026 consisting of:
EFT23326– EFT23413... totalling \$373,186.13;
Superannuation and Direct Deposits totalling \$209,975.21; and
Corporate Credit Card totalling \$2,855.69**

UNANIMOUSLY CARRIED BY: 5/0

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

AGAINST: Nil

SHIRE OF GNOWNGERUP
LIST OF PAYMENTS - January 2026

Chq/EFT	Name	Date	Amount
DD7936.1	3E Advantage	15/01/2026	\$ 418.00
EFT23326	ABA SECURITY	09/01/2026	\$ 3,510.36
DD7925.14	ACCLAIM WEALTH	14/01/2026	\$ 76.69
EFT23327	ADMIN SOCIAL CLUB	09/01/2026	\$ 130.00
EFT23374	ADMIN SOCIAL CLUB	22/01/2026	\$ 130.00
EFT23375	AERODROME TRAINING SERVICES	22/01/2026	\$ 490.00
EFT23376	AIR LIQUIDE	22/01/2026	\$ 391.04
EFT23377	ALBANY ENGINEERING	22/01/2026	\$ 2,299.00
EFT23378	ALBANY PLUMBING & GAS	22/01/2026	\$ 2,677.40
EFT23379	ALBANY V BELT & RUBBER WESNELL PTY LTD	22/01/2026	\$ 185.70
DD7925.3	AMP LTD T/A SIGNATURE SUPER	14/01/2026	\$ 39.38
EFT23328	AMPAC DEBT RECOVERY (WA) PTY LTD	09/01/2026	\$ 275.00
EFT23380	ANNA MARIA VAN ZYL	22/01/2026	\$ 202.40
DD7946.9	ANZ SMART CHOICE SUPER	28/01/2026	\$ 671.36
DD7925.10	ANZ SMART CHOICE SUPER	14/01/2026	\$ 687.29
EFT23329	AUSSIE POOL HEATING	09/01/2026	\$ 27,621.00
EFT23381	AUSTRALIA POST	22/01/2026	\$ 333.47
DD7925.13	AUSTRALIAN RETIREMENT TRUST	14/01/2026	\$ 460.08
DD7946.12	AUSTRALIAN RETIREMENT TRUST	28/01/2026	\$ 400.61
DD7925.9	AUSTRALIAN SUPER	14/01/2026	\$ 3,263.99
DD7946.8	AUSTRALIAN SUPER	28/01/2026	\$ 3,209.77
EFT23372	AUSTRALIAN TAXATION OFFICE	19/01/2026	\$ 2,295.00
EFT23330	AVDATA PTY LTD	09/01/2026	\$ 333.43
DD7925.1	AWARE SUPER	14/01/2026	\$ 13,014.58
DD7946.1	AWARE SUPER	28/01/2026	\$ 13,245.95
EFT23382	BAREFOOT CLOTHING MANUFACTURERS	22/01/2026	\$ 50.00
EFT23383	BCE SURVEYING PTY LTD	22/01/2026	\$ 10,835.00
DD7931.2	BENDIGO COMMUNITY BANK	02/01/2026	\$ 423.63
DD7942.1	BENDIGO COMMUNITY BANK	01/01/2026	\$ 47.03
DD7942.3	BENDIGO COMMUNITY BANK	09/01/2026	\$ 6.90
DD7942.5	BENDIGO COMMUNITY BANK	13/01/2026	\$ 4.00
DD7942.7	BENDIGO COMMUNITY BANK	14/01/2026	\$ 4.00
DD7942.9	BENDIGO COMMUNITY BANK	15/01/2026	\$ 11.05
DD7957.1	BENDIGO COMMUNITY BANK	29/01/2026	\$ 7.35
DD7957.4	BENDIGO COMMUNITY BANK	30/01/2026	\$ 4.00
DD7957.8	BENDIGO COMMUNITY BANK	23/01/2026	\$ 5.55
DD7961.1	BENDIGO COMMUNITY BANK	14/01/2026	\$ 2,185.06
DD7942.11	BENDIGO COMMUNITY BANK	02/01/2026	\$ 3.45
DD7942.12	BENDIGO COMMUNITY BANK	16/01/2026	\$ 4.00
DD7942.14	BENDIGO COMMUNITY BANK	19/01/2026	\$ 4.00
DD7942.17	BENDIGO COMMUNITY BANK	21/01/2026	\$ 4.30
DD7942.19	BENDIGO COMMUNITY BANK	06/01/2026	\$ 4.00
DD7942.20	BENDIGO COMMUNITY BANK	07/01/2026	\$ 4.00
DD7942.22	BENDIGO COMMUNITY BANK	08/01/2026	\$ 4.00
DD7957.10	BENDIGO COMMUNITY BANK	27/01/2026	\$ 4.00
EFT23331	BEST OFFICE SYSTEMS	09/01/2026	\$ 49.50
EFT23384	BEST OFFICE SYSTEMS	22/01/2026	\$ 1,046.00
EFT23332	BGL SOLUTIONS	09/01/2026	\$ 24,942.25
EFT23385	BGL SOLUTIONS	22/01/2026	\$ 7,097.30
EFT23333	BLACK AND GOLD SOCIAL CLUB	09/01/2026	\$ 90.00
EFT23386	BLACK AND GOLD SOCIAL CLUB	22/01/2026	\$ 110.00
EFT23334	BLUE FROG INNOVATIONS	09/01/2026	\$ 5,228.95
EFT23387	BOOEASY AUSTRALIA PTY LTD	22/01/2026	\$ 440.06
EFT23388	BOUQUET CLEANING SERVICES	22/01/2026	\$ 500.00
EFT23335	BUILDING AND ENERGY DIVISION DEPT MINES, INDUSTRY REGULATION AND SAFETY	09/01/2026	\$ 500.12
DD7925.7	CARE SUPER	14/01/2026	\$ 1,395.22
DD7946.5	CARE SUPER	28/01/2026	\$ 1,366.51
EFT23411	CASSANDRA BEECK	29/01/2026	\$ 1,480.00
EFT23336	CBCA WA BRANCH (INC)	09/01/2026	\$ 80.00
DD7925.5	CBUS	14/01/2026	\$ 353.55
DD7946.3	CBUS	28/01/2026	\$ 347.47
EFT23373	DAMIAN MARTIN	19/01/2026	\$ 10,000.00

EFT23337	DARREN MOIR	09/01/2026	\$ 178.26
EFT23412	DELTA AGRIBUSINESS WA PTY LTD	29/01/2026	\$ 1,600.00
DD7942.4	DEPARTMENT OF TRANSPORT	12/01/2026	\$ 16.80
DD7942.6	DEPARTMENT OF TRANSPORT	13/01/2026	\$ 684.50
DD7942.8	DEPARTMENT OF TRANSPORT	14/01/2026	\$ 219.60
DD7957.2	DEPARTMENT OF TRANSPORT	29/01/2026	\$ 10,041.30
DD7957.3	DEPARTMENT OF TRANSPORT	30/01/2026	\$ 510.65
DD7957.7	DEPARTMENT OF TRANSPORT	22/01/2026	\$ 46,593.85
DD7957.9	DEPARTMENT OF TRANSPORT	23/01/2026	\$ 216.00
DD7942.10	DEPARTMENT OF TRANSPORT	15/01/2026	\$ 25,111.80
DD7942.13	DEPARTMENT OF TRANSPORT	16/01/2026	\$ 2,469.55
DD7942.15	DEPARTMENT OF TRANSPORT	19/01/2026	\$ 588.40
DD7942.16	DEPARTMENT OF TRANSPORT	20/01/2026	\$ 4,556.10
DD7942.18	DEPARTMENT OF TRANSPORT	21/01/2026	\$ 2,125.55
DD7942.21	DEPARTMENT OF TRANSPORT	07/01/2026	\$ 2,699.85
DD7942.23	DEPARTMENT OF TRANSPORT	08/01/2026	\$ 1,536.05
DD7942.24	DEPARTMENT OF TRANSPORT	09/01/2026	\$ 456.60
DD7957.11	DEPARTMENT OF TRANSPORT	27/01/2026	\$ 20,903.85
DD7957.12	DEPARTMENT OF TRANSPORT	28/01/2026	\$ 28,870.60
EFT23338	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	09/01/2026	\$ 44.00
EFT23389	DIRT 2 DUST MECHANICAL	22/01/2026	\$ 3,517.58
EFT23339	DJ LEMIN PAINTING SERVICES	09/01/2026	\$ 7,080.00
EFT23390	EVERJAZZ PTY LTD T/A POWELL SECURITY SERVICES	22/01/2026	\$ 100.10
DD7913.1	FINRENT PTY LTD	09/01/2026	\$ 320.99
DD7925.2	FORMULAE 1 PTY LTD ATF THE ISAIAH4110 SUPERANNUATION FUND	14/01/2026	\$ 425.70
DD7946.7	FORMULAE 1 PTY LTD ATF THE ISAIAH4110 SUPERANNUATION FUND	28/01/2026	\$ 425.70
EFT23340	FRED HOUSE FAMILY TRUST T/AS FO & PM HOUSE	09/01/2026	\$ 13,328.00
EFT23391	G&K TRUCK & 4X 4 PTY LTD	22/01/2026	\$ 27.50
EFT23392	GLOBAL SYNTHETICS	22/01/2026	\$ 32,404.90
EFT23341	GNOWANGERUP BOWLING CLUB	09/01/2026	\$ 773.50
EFT23342	GNOWANGERUP COMMUNITY RESOURCE CENTRE	09/01/2026	\$ 1,848.60
EFT23343	GNOWANGERUP FUEL SUPPLIES	09/01/2026	\$ 1,058.27
EFT23393	GNOWANGERUP IGA	22/01/2026	\$ 186.27
EFT23394	GNOWANGERUP TYRE SERVICE	22/01/2026	\$ 1,255.63
EFT23395	GNOWANGERUP VOLUNTEER SES UNIT INC	22/01/2026	\$ 1,500.00
EFT23344	GNP HARDWARE	09/01/2026	\$ 601.60
EFT23396	GNP HARDWARE	22/01/2026	\$ 2,362.08
DD7942.2	GREAT SOUTHERN FUEL SUPPLIES	09/01/2026	\$ 168.08
DD7913.2	HOUSING AUTHORITY	09/01/2026	\$ 610.00
DD7930.1	HOUSING AUTHORITY	16/01/2026	\$ 210.00
DD7931.1	HOUSING AUTHORITY	02/01/2026	\$ 210.00
DD7957.5	HOUSING AUTHORITY	30/01/2026	\$ 210.00
DD7957.6	HOUSING AUTHORITY	23/01/2026	\$ 610.00
EFT23345	INDIJI FLORA	09/01/2026	\$ 1,914.00
EFT23397	INTELFIFE GROUP LTD	22/01/2026	\$ 23,231.45
EFT23398	JAMES PETER STEWART	22/01/2026	\$ 100.00
EFT23346	JANINE MAREE THORNTON - THE SOUL VAN	09/01/2026	\$ 500.00
EFT23347	JERRAMUNGUP ELECTRICAL SERVICE	09/01/2026	\$ 6,214.00
EFT23348	KATANNING FURNISHINGS	09/01/2026	\$ 8,242.00
EFT23399	KATANNING GLAZING & SECURITY	22/01/2026	\$ 7,300.00
EFT23349	LG CONSULTING SOLUTIONS	09/01/2026	\$ 5,478.53
EFT23350	LGRCEU	09/01/2026	\$ 144.00
EFT23400	LGRCEU	22/01/2026	\$ 144.00
EFT23351	LIVINGSTON MEDICAL	09/01/2026	\$ 23,466.67
EFT23353	LOADSTAR 2001 PTY LTD	09/01/2026	\$ 4,500.00
EFT23352	LO-GO APPOINTMENTS	09/01/2026	\$ 5,921.14
EFT23354	MCLEODS LAWYERS PTY LTD	09/01/2026	\$ 1,448.70
EFT23355	MESSAGEMEDIA	09/01/2026	\$ 7,276.63
EFT23356	MOVAT PTY LTD	09/01/2026	\$ 250.00
EFT23357	OFFICEWORKS	09/01/2026	\$ 1,473.00
EFT23401	ONGERUP FARM SUPPLIES	22/01/2026	\$ 9.45
EFT23358	OWEN KELVIN WOODS	09/01/2026	\$ 3,984.06
DD7925.4	PANORAMA SUPERANNUATION FUND	14/01/2026	\$ 1,386.09
DD7946.2	PANORAMA SUPERANNUATION FUND	28/01/2026	\$ 899.10
EFT23359	PENNY MAREE WELLS	09/01/2026	\$ 116.30
EFT23402	POOL ROBOTICS PERTH	22/01/2026	\$ 24,008.22
EFT23413	POOLEX	29/01/2026	\$ 4,755.00

EFT23360	QHSE INTEGRATED SOLUTIONS PTY LTD	09/01/2026	\$ 603.90
DD7925.12	REST SUPERANNUATION	14/01/2026	\$ 86.30
DD7946.11	REST SUPERANNUATION	28/01/2026	\$ 90.84
EFT23403	RM CONTRACTING & CIVIL	22/01/2026	\$ 5,500.00
EFT23361	ROAST AND BREW	09/01/2026	\$ 40.00
EFT23404	ROAST AND BREW	22/01/2026	\$ 730.00
EFT23362	ROMEO SERNA MENDOZA	09/01/2026	\$ 240.00
EFT23405	SCAVENGER SUPPLIES PTY LTD	22/01/2026	\$ 7,744.00
EFT23406	SHIRE OF JERRAMUNGUP	22/01/2026	\$ 14,313.15
91650	SHIRE OF KOJONUP	22/01/2026	\$ 6,607.79
EFT23363	SOLUTIONS IT	09/01/2026	\$ 11,595.39
EFT23407	SOLUTIONS IT	22/01/2026	\$ 154.00
EFT23364	SOS OFFICE EQUIPMENT	09/01/2026	\$ 273.81
EFT23408	SPROCKETS ADVENTURES PTY LTD	22/01/2026	\$ 1,840.00
EFT23409	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	22/01/2026	\$ 3,185.23
EFT23365	STEWART AND HEATON CLOTHING PTY LTD	09/01/2026	\$ 1,098.22
EFT23366	STUART FRASER DRUMMOND	09/01/2026	\$ 367.15
EFT23410	STUART FRASER DRUMMOND	22/01/2026	\$ 468.73
DD7913.3	SYNERGY	09/01/2026	\$ 134.19
DD7915.1	SYNERGY	12/01/2026	\$ 124.72
DD7933.1	SYNERGY	05/01/2026	\$ 4,064.89
EFT23367	TEAM GLOBAL EXPRESS PTY LTD	09/01/2026	\$ 989.75
DD7953.1	TELSTRA	29/01/2026	\$ 1,275.19
DD7953.2	TELSTRA	22/01/2026	\$ 1,438.00
DD7942.25	TELSTRA	09/01/2026	\$ 1,098.00
DD7925.11	THE TRUSTEE FOR MLC SUPER FUND	14/01/2026	\$ 90.72
DD7946.10	THE TRUSTEE FOR MLC SUPER FUND	28/01/2026	\$ 64.80
EFT23368	TROPICAL SHADE N SAILS	09/01/2026	\$ 770.00
EFT23369	WA CONTRACT RANGER SERVICES	09/01/2026	\$ 5,544.00
EFT23370	WA HINO SALES & SERVICE	09/01/2026	\$ 203.49
DD7941.1	WA TREASURY CORPORATION	30/01/2026	\$ 1,189.38
DD7925.6	WALGS PLAN	14/01/2026	\$ 221.43
DD7946.4	WALGS PLAN	28/01/2026	\$ 171.56
EFT23371	WARREN BLACKWOOD WASTE	09/01/2026	\$ 9,251.10
DD7913.4	WATER CORPORATION	09/01/2026	\$ 795.17
DD7925.8	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	14/01/2026	\$ 2,212.20
DD7946.6	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	28/01/2026	\$ 2,160.34
			\$ 583,161.34

BREAKDOWN OF CREDIT CARD EXPENDITURE

AMPOL FORRESTDAL	6-Jan	\$ 51.40
WA News Advertiser		\$ 184.80
WA News Advertiser		\$ 198.95
Shire of Gnowangerup		\$ 20.50
Starlink		\$ 139.00
Tenderlink		\$ 190.30
Mixam Australia		\$ 1,116.50
Vistaprint		\$ 466.47
Shire of Gnowangerup		\$ 48.60
Starlink		\$ 19.00
Shire of Gnowangerup		\$ 38.80
Try Booking		\$ 132.50
Starlink		\$ 139.00
JB Hifi Albany		\$ 24.95
Ampol Forrestdale		\$ 53.17
Shell Katanning		\$ 10.83
Albany Vegetable		\$ 12.92
Card Fee		\$ 8.00
		\$ 2,855.69

EFT23343***	GNOWANGERUP FUEL SUPPLIES: BREAKDOWN OF CARD USAGE		
Card 118 – GN.00	CHIEF EXECUTIVE OFFICER		\$ 211.22

Card 119 – GN.001	DEPUTY CHIEF EXECUTIVE OFFICER		\$ 84.72
Card 120 – GN.002	POOL VEHICLE		\$ 175.44
Card 612 1IHK617	COMMUNITY & ECONOMIC DEVELOPMENT MANAGER		\$ -
Card 120 - GN.006	DR VEHICLE		\$ -
Card 121 – BFB1	BUSHFIRE BRIGADE		\$ 306.13
Card 122 – BFB2	BUSHFIRE BRIGADE		\$ -
Card 123 – P6000	DEPOT - SMALL PLANT		\$ 113.88
Card 124 – A6000	ADMIN OFFICE ADDITIONAL CARD		\$ -
CARD - ISUZU	COMMUNITY & ECONOMIC DEVELOPMENT MANAGER		\$ 166.88
Card 410 - Depot	DEPOT ADDITIONAL CARD		
Troopy	GNOWANGERUP SES		\$ -
Card 67 - GNOSES	TRUCK		\$ -
Card 68 - GNOSES	UTE		\$ -
Card 69 - GNOSES	ULP		\$ -
		TOTAL	\$ 1,058.27

Unconfirmed

12. REPORT FOR DECISION – CONFIDENTIAL ITEMS

PROCEDURAL MOTION

MOVED: Cr R Miniter OAM **SECONDED:** Cr P Callaghan

0226.14 **That Council:**

Closes the meeting to members of the public to consider Items 12.1 and 12.2, in accordance with Section 5.23(4)(g) of the Local Government Act 1995 and Regulation 4A(a) of the Local Government (Administration) Regulations 1996, as the items contain information relating to a potential price for the sale of property by the Local Government.

UNANIMOUSLY CARRIED BY: 5/0

FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O’Meehan

AGAINST: Nil

Public Members: Edith Robertson, Mel Peucker, Gwen Anderson left the room at 4:12pm.

Staff Member: Peter Wall left the room at 4:12pm.

PROCEDURAL MOTION

MOVED: Cr R Minter OAM **SECONDED:** Cr M Creagh

0226.17 **That Council:**

Reopens the meeting to members of the public.

UNANIMOUSLY CARRIED BY: 5/0

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

AGAINST: Nil

Public Members: Edith Robertson, Mel Peucker, Gwen Anderson returned to the room at 4:18pm.

OTHER BUSINESS AND CLOSING PROCEDURES

13. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

NIL

14. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

NIL

15. DATE OF NEXT MEETING

The next Ordinary Council Meeting will be held on **Wednesday, 25 March 2026.**

16. CLOSURE

The Shire Deputy President thanks Council, visitors and staff for their time and declares the meeting closed at 4:20pm.