



# AGENDA

## ORDINARY COUNCIL MEETING



**18 September 2025**

Commencing at 4pm in the  
Shire of Wyalkatchem Council Chambers  
27 Flint Street, Wyalkatchem

## **NOTICE OF COUNCIL MEETING**

The next Ordinary Meeting of the Wyalkatchem Shire Council will be held on Thursday 18 September 2025 in the Council Chambers, 27 Flint Street Wyalkatchem, commencing at 4pm.

An Agenda for this meeting will be made available from the Shire Administration Office and on our website [www.wyalkatchem.wa.gov.au](http://www.wyalkatchem.wa.gov.au)

## **ORDER OF EVENTS**

**Thursday, 18 September 2025**

**4:00pm                      Ordinary Meeting of Council followed by refreshments.**

I have reviewed this agenda, I am aware of all recommendations made to Council, and I support each as presented.



**Ian McCabe**

**ACTING CHIEF EXECUTIVE OFFICER**

## **DISCLAIMER**

*No responsibility whatsoever is implied or accepted by the Shire of Wyalkatchem for any act, omission or statement or intimation occurring during this meeting. It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decisions, which will be provided within ten days of this meeting.*

## **DISCLOSURE OF INTEREST**

Councillors and staff are reminded of the requirements of section 5.65 of the *Local Government Act 1995*, to disclose any interest or perceived interest in any matter to be discussed during a meeting, and also the requirement to disclose any item affecting impartiality.

### Financial Interest:

Under section 5.60A of the *Local Government Act 1995*, a person is said to have a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the Local Government in a particular way, result in a financial gain, loss, benefit or detriment for the person.

### Proximity Interest:

Under section 5.60B of the *Local Government Act 1995*, a person is said to have a proximity interest in a matter if the matter concerns a proposed change to a planning scheme affecting land that adjoins the person's land; a proposed change to the zoning or use of land that adjoins the person's land; or a proposed development of land that adjoins the person's land.

### Impartiality Interest:

As per the Shire of Wyalkatchem Code of Conduct for Council Members, Committee Members, and Candidates for Election, and to maintain transparency, it is important to disclose all interests, including impartiality interests which include interests arising from kinship, friendship and membership of associations. If it is possible that your vote on a matter may be perceived as impartial, you should disclose your interest. Having disclosed the interest, you may declare your objectivity on the matter, and remain in the Chamber, and chair, or move/second, speak and vote on the matter.

### Disclosing an Interest:

Disclosures must be made, in writing, to the Chief Executive Officer prior to the meeting, or prior to consideration of the item in which an interest exists.

If you disclose a Financial or Proximity Interest, you must leave the room while the matter is discussed and voted on. Only after a decision has been reached may you return to the meeting, at which time the Presiding Person will inform you of Council's decision on the matter.

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## 1. DECLARATION OF OPENING

## 2. PUBLIC QUESTION TIME

### 2.1. Response to Public Questions Previously Taken on Notice

Mr Stephen Gamble asked a question taken on notice at the ordinary meeting 21 August 2025; 'what the increase is in the budgeted employee costs for 2025/26 versus budget in 2024/25 and actuals in 2024/25?' The Acting CEO took the question on notice.

The Acting CEO provided a written response to Mr Gamble 2 September 2025, which included the following:

DEAR MR GAMBLE,

QUESTION TAKEN ON NOTICE – COUNCIL MEETING 21 AUGUST 2025

THANK YOU FOR EACH OF YOUR QUESTIONS AT THE RECENT COUNCIL MEETING. YOUR INTEREST IS APPRECIATED.

AT THE MEETING I TOOK YOUR QUESTION ABOUT EMPLOYEE COSTS ON NOTICE BECAUSE I HAD INSUFFICIENT DETAIL ON HAND TO ANSWER YOUR QUESTION.

THE QUESTION PERTAINED TO THE INCREASE IN BUDGETED EMPLOYEE COSTS AGAINST ACTUALS FOR FINANCIAL YEAR 2024 / 25 AND THE BUDGETED AMOUNT FOR THAT SAME YEAR (SUMMARISED BELOW):

	A	B	C
	2025 / 26 Budget	2024 / 25 Actual	2024 / 25 Budget
Employee Costs	1,974,282	1,437,371	1,590,982

THE BUDGETED AMOUNT FOR 2025/26 (COLUMN A) WOULD REPRESENT AN INCREASE OF \$536,911 OVER THE ACTUAL FOR 2024 / 25 (COLUMN B, +37.4% INCREASE); AND AN INCREASE OF \$383,300 IN BUDGETED EMPLOYEE COSTS, YEAR ON YEAR (COLUMN C, +24.1% INCREASE).

THE 2024/25 ACTUAL AMOUNT MAY VARY A SMALL AMOUNT WHEN THE ACCOUNTS ARE CLOSED AND PRESENTED IN THE ANNUAL REPORT. HOWEVER, IT WILL BE SIGNIFICANTLY LOWER THAN THE AMOUNT BUDGETED FOR 2024/25 BECAUSE THERE WERE SEVERAL VACANT POSITIONS FOR AN EXTENDED PERIOD. THIS MAY MAKE THE 2024/25 BUDGET A MORE USEFUL COMPARISON TO THE BUDGET FOR 2025 /26 (A VS C).

COMMENTING ON THIS INCREASE OF \$383,300, THE FOLLOWING WOULD CONTRIBUTE TO THIS INCREASE:

A GENERAL WAGE INCREASE OF 5.0% TO EMPLOYEES (APPROXIMATES \$68,000)

INCREASE IN HEADCOUNT (NUMBER OF EMPLOYEES): +2 PERSONS (+9.5%) (APPROXIMATES \$180,000)

INCREASE IN HOURS WORKED: +3,508 (+9.6%), AN INCREASE OF 1.7 FULL-TIME EQUIVALENTS OR 9.1% (INCLUDED ABOVE)

OVERTIME: THERE'S 380 HOURS OF OVERTIME IN THE BUDGET – THIS IS PRECAUTIONARY AND NOT PLANNED (APPROXIMATES \$22,000).

AN INCREASE IN SUPERANNUATION GUARANTEE: +0.5% TO 12.0% OF ORDINARY TIME EARNINGS  
(APPROXIMATES \$53,000)

A NEED TO RECRUIT: THE SALARY ASSUMPTION FOR RECRUITED POSITIONS IS THE TOP OF THE RANGE. THIS APPLIES TO THE POSITIONS OF CHIEF EXECUTIVE OFFICER AND MANAGER OF WORKS IN PARTICULAR (ADDING APPROXIMATELY \$48,000). AS NEGOTIATED CONTRACT POSITIONS, IT DOES NOT MEAN THE ACTUAL AMOUNT WILL ALIGN WITH THE BUDGETED AND THE GOAL WOULD BE TO MINIMISE THE FINANCIAL IMPACT TO COUNCIL.

INCREASES IN ALLOWANCES \$6,000.

THESE VALUES ARE ROUNDED BUT ACCOUNT FOR THE MAJORITY OF BUDGETED AMOUNTS IN 2025/26.

COUNCIL WAS BRIEFED BY THE FORMER CEO ON THE CHANGES TO WORKFORCE IN A WORKSHOP AND PROVIDED WITH SUMMARY FINANCIAL DATA RELATED TO THE COST OF THESE CHANGES.

IT IS MY EXPECTATION THAT SAVINGS WILL BE IDENTIFIED, AND FORMAL WORKFORCE PLANNING IMPLEMENTED TO ALIGN WORKFORCE WITH COUNCIL PLANS. THIS WILL ENABLE COUNCIL AND THE INCOMING CEO TO REVIEW THE CURRENT BUDGET AND PREPARE FOR THE 2026/27 BUDGET.

I APPRECIATE YOUR QUESTION AND HOPE THIS PROVIDES SOME UNDERLYING DETAIL TO THE TOTALS. I HOPE MY REPORTS TO COUNCIL IN THE COMING MONTHS WILL ASSIST YOU IN UNDERSTANDING FINANCIAL PERFORMANCE IN THE LEAD-UP TO NEXT YEAR'S BUDGET.

SINCERELY,

IAN MCCABE

ACTING CHIEF EXECUTIVE OFFICER

**2.2. Declaration of Public Question Time opened**

**2.3. Declaration of Public Question Time closed**

**3. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE**

**3.1. Attendance**

**3.2. Apologies**

**3.3. Approved Leave of Absence**

**3.4. Applications for Leave of Absence**

**4. OBITUARIES**

**5. PETITIONS, DEPUTATIONS, PRESENTATIONS**

**5.1. Petitions**

**5.2. Deputations**

**5.3. Presentations**

**6. DECLARATIONS OF INTEREST**

**6.1. Financial and Proximity Interest**

**6.2. Impartiality Interests**

**7. CONFIRMATION AND RECEIPT OF MINUTES**

**7.1. Confirmation of Minutes**

**7.1.1. Special Meeting of Council – 14 August 2025**

Minutes of the Shire of Wyalkatchem Special Meeting held on Thursday  
14 August 2025. (Attachment 7.1.1)

**VOTING REQUIREMENT**

Simple Majority

**OFFICER RECOMMENDATION:**

*That the minutes of the Shire of Wyalkatchem Special Meeting of Council of  
Thursday 14 August 2025 (Attachment 7.1.1) be confirmed as a true and correct  
record.*



14 August 2025



# CONFIDENTIAL MINUTES

Special Meeting of Council

Held at 4pm Thursday 14 August  
2025

Shire of Wyalkatchem Council  
Chambers

27 Flint St. Wyalkatchem

**PUBLIC MINUTES**

**Unconfirmed minutes.**

**These Minutes will be confirmed at a future ordinary meeting.**

**These minutes were approved for distribution 19 August 2025.**

A handwritten signature in black ink, appearing to read 'Ian McCabe', is positioned above the printed name.

**IAN MCCABE**

**Acting Chief Executive Officer**

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## **1. DECLARATION OF OPENING**

The Presiding Member Cr Garner opened the meeting at 4.03pm

## **2. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE**

### **2.1 Attendance**

Cr Owen Garner	President and Presiding Member
Cr Christy Petchell	Deputy President, attended remotely via TEAMS
Cr Mischa Stratford	
Cr Christopher Loton	
Cr Tracy Dickson	
Cr Rod Lawson Kerr	
Cr Justin Begley	
Ian McCabe	Acting Chief Executive Officer

### **2.2 Apologies**

NIL

## **3. DECLARATIONS OF INTEREST**

### **3.1 Financial and Proximity Interest**

### **3.2 Impartiality Interests**

NIL

## **4. MATTERS BEHIND CLOSED DOORS**

### **VOTING REQUIREMENT**

Simple Majority

### **OFFICER'S RECOMMENDATION**

(89/2025) Moved: Cr Begley Seconded: Cr Lawson Kerr

*That Council close the meeting to members of the public under Sec. 5.23 (2) of the Local Government Act 1995 as the meeting will be dealing with:*

- (a) a matter affecting an employee or employees; and*
- (b) the personal affairs of any person; and*
- (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and*
- (e) a matter that if disclosed, would reveal —*
  - (iii) information about the business, professional, commercial or financial affairs of a person.*

**CARRIED: 7/0**

**Voted For: Cr's Garner, Stratford, Lawson Kerr, Dickson, Loton, Petchell, Begley.**

## 4.1 GOVERNANCE AND COMPLIANCE

### 4.1.1 EMPLOYMENT MATTER

Applicant: Not Applicable  
Location: Not Applicable  
Date: 12 August 2025  
Reporting Officer: Ian McCabe, Acting Chief Executive Officer  
Disclosure of Interest: No interest to disclose  
File Number: 22.23.5 Recruitment Selection  
Attachment Reference: 1. Preferred Candidate 2. CV of Preferred Candidate 3. Referees Report. 4. Draft form employment contract. All attachments are confidential.

### VOTING REQUIREMENT

Absolute Majority

### OFFICER'S RECOMMENDATION

(90/2025) Moved: Cr Petchell      Seconded: Cr Lawson Kerr

That Council:

1. Endorse the selection and recommendation for appointment as Manager of Works the **Preferred Candidate** as identified in Appendix 1.
2. Approve an employment contract in the form of Appendix 4 and that this be prepared by the Acting Chief Executive Officer.
3. Authorise the Acting Chief Executive Officer to negotiate with the Preferred Candidate a commencement date and relevant matters within the form of this contract, compliant with the parameters of the 2025 / 26 Approved Budget and accepted employment conditions as legislated and in conformance with council policy; and make corrections or amendments to comply with law or clarify clauses within the spirit of the agreement.
4. Authorise the President and Acting Chief Executive Officer to sign the said employment contract in acceptance on behalf of the local government and affix the Common Seal.
5. Authorise the Acting Chief Executive Officer in liaison with the President to make any representations to the Community and stakeholders once a contract and commencement date are agreed.

**CARRIED: 7/0**

**Voted For: Cr's Garner, Stratford, Lawson Kerr, Dickson, Loton, Petchell, Begley.**

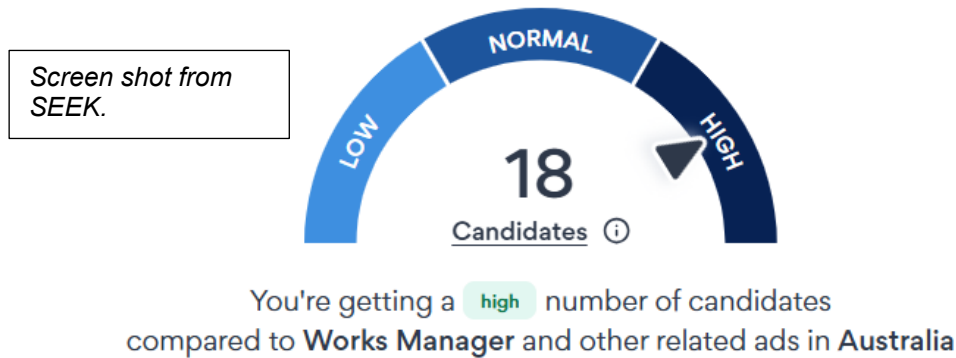
### BACKGROUND

The position of Manager of Works is an important and senior officer role of the Shire of Wyalkatchem. Providing leadership and management to Council's works and services, the occupant oversees the road construction, drainage, infrastructure, parks and gardens, waste and property management programmes, with significant capital and financial expenditures. This is the major service portfolio of the local government.

The Acting CEO identified recruitment as high priority and advertised the vacancy via SEEK 24 July 2025 with an advertising period to 5 August 2025 (12 calendar days). There were 18

candidates within the SEEK environment and a further seven that directly emailed the local government, a total of 25 applications.

## COMMENT



The 25 applications were reviewed by the Acting CEO against the criteria identified in the advertisement and with reference to the position description. Of the 25, a total of 19 were excluded from further consideration and six candidates short-listed for interview.

Mr Allister Butcher, principal Rural Infrastructure and consultant to the Shire of Wyalkatchem, agreed to participate in the interview process. A set of six interviews were scheduled for Monday 11 August with Ian McCabe and Allister Butcher interviewing. One candidate withdrew prior to the interviews, and five interviews were held, three in-person and two online.

The interviews were structured to identify strengths in Leadership; Technical Ability; Effectiveness; and Experience; with candidates' responses independently scored by the interviewers and recorded into a matrix which averaged and ranked the scores. In all three tables (each scorer plus a combined table), there was a clear preferred candidate.

Candidate	1	2	3	4	5
Question					
1	5	9	8	<b>9</b>	7
2	6	9	8	<b>10</b>	5
3	6	8	7	<b>10</b>	6
4	4	10	8.5	<b>9</b>	7
5	4	10	7.5	<b>8</b>	3
6	5	8	8	<b>9</b>	6
7	6.5	8	9	<b>9</b>	5.5
8	5.5	9	10	<b>9.5</b>	5.5
9	5.5	9	10	<b>10</b>	8
Total	47.5	80	76	<b>83.5</b>	53
Average	5.3	8.9	8.4	<b>9.3</b>	5.9
Rank	5	2	3	<b>1</b>	4

*Candidate performance as rated by the interviewers (maximum ten points per question). The preferred candidate is Candidate 4.*

As listed in the attached papers, the Preferred Candidate has demonstrated he is qualified, experienced, has technical skills and strengths and demonstrated leadership ability. The selection committee is pleased to make this recommendation to Council and seeks the endorsement of Council and approval to commence contract negotiations.

### **STATUTORY ENVIRONMENT**

Section 5.41 of the Local Government Act 1995 ('the Act') states at (2) (d) that the CEO (is) 'responsible for the employment, management, supervision, direction and dismissal of other employees (subject to section 5.37 (2) in relation to senior employees)'.

Shire of Wyalkatchem Council Policy 5.16 designates the Chief Executive Officer and Manager of Works as 'Senior Employees',

At section 5.37, the Act deals with Senior Employees and at paragraph (2) states: 'The CEO is to inform Council of each proposal to employ or dismiss a senior employee' and further, 'the council may accept or reject the CEO's recommendation but if council rejects the recommendation, it is to inform the CEO of the reasons for its doing so.'

This clearly places selection with the CEO who should then put a recommendation before council who may accept or reject this recommendation. This recruitment process has identified a qualified and Preferred Candidate and seeks council's endorsement of that recommendation. The process is therefore compliant with policy and legislation.

### **POLICY IMPLICATIONS**

This item meets the requirements of policy 5.16.

### **FINANCIAL IMPLICATIONS**

Expenditure related to recruitment for this position is expected to be less than the amount included in the Approved Budget 2025 / 26.

### **COMMUNITY & STRATEGIC OBJECTIVES**

Section 2.7 of the Act sets out the obligations of Council as 'responsible for the performance of the local government's functions' (s. 2.7 (1)), including 'the services and facilities to be provided by the local government in the district' (2.7 (2) (d)). These and other decisions in relation to evidence and finance underpin the delivery of 'planning for the future' (s. 5.56 refers). The appointment of a Manager of Works is a key decision in service delivery, preservation of assets and positioning for the future, a decision taken seriously by Council and by the Administration.

The following references to the Shire of Wyalkatchem Strategic Community Plan 2024 – 2034 are relevant to this decision:

**Pillar 1 Economy:** 1. Our transport network responds to the accessibility and connectivity needs of all; 2. Essential services and infrastructure enable local economic growth.

**Pillar 2 Community:** 1. A safe and healthy community for all ages. 3. Minimise risk and impact of natural disasters.



**Pillar 3 Environment:** 2. Resource efficiency.

**Pillar 4 Civic Leadership:** 1. Consult and engage with our community and strategic partners. 2. High standard of governance.

## **5. CLOSURE OF MEETING**

### **5.1 OFFICER'S RECOMMENDATION**

#### **Officer's Recommendation:**

(91/2025) Moved: Cr Lawson Kerr    Seconded: Cr Dickson

That Council move out from behind closed doors

**CARRIED: 7/0**

**Voted For: Cr's Garner, Stratford, Lawson Kerr, Dickson, Loton, Petchell, Begley.**

### **5.2 Closure of meeting**

The Presiding Member Cr Garner closed the meeting at 4.22pm

**7.1.2. Ordinary Meeting of Council – 21 August 2025**

Minutes of the Shire of Wyalkatchem Ordinary Meeting held on Thursday 21 August 2025. (Attachment 7.1.2)

**VOTING REQUIREMENT**

Simple Majority

**OFFICER RECOMMENDATION:**

*That the minutes of the Shire of Wyalkatchem Ordinary Meeting of Council of Thursday 21 August 2025 (Attachment 7.1.2) be confirmed as a true and correct record.*

**7.2. Receipt of Minutes**

NIL

**8. ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION**

**9. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

## **10. REPORTS**

### **10.1. CORPORATE AND COMMUNITY SERVICES**

#### **10.1.1. ACCOUNTS FOR PAYMENT – AUGUST 2025**

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	9 September 2025
Reporting Officer:	Claire Trenorden, Manager Corporate Services
Disclosure of Interest:	No interest to disclose
File Number:	12.10.02
Attachment Reference:	Attachment 10.1.1 – Accounts for payment – August 2025

## **VOTING REQUIREMENT**

Simple Majority

## **OFFICER'S RECOMMENDATION**

*That Council endorse the total payments for the month of August 2025 being \$284,656.24 which comprised of:*

- 1. Cheque payments in the Municipal Fund totalling \$0.00;*
- 2. Electronic Funds Transfer (EFT) payments in the Municipal Fund totalling \$248,167.12;*
- 3. Direct Debit (DD) payments in the Municipal Fund totalling \$36,489.12*

## **SUMMARY**

To provide the Council with a list of accounts paid by the Chief Executive Officer in accordance with delegated authority and for the Council to endorse the payments made for the prior month.

## **BACKGROUND**

The *Local Government (Financial Management) Regulations 1996, s13(1)*, requires that if a local government has delegated to the CEO 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 all payments since the last such list was prepared.

The council has delegated to the CEO (delegation number 1.2.25) the power to make payments from the municipal fund or trust fund.

## COMMENT

The payment listing for August 2025 is presented to the Council for their endorsement.

Bank Account	Payment Type	Last Number	First Number in the report
Municipal	Cheque	0	0
Municipal & Trust	EFT	EFT4649	EFT4607
Reserves	EFT	EFT	No Payments
DD	DD	DD4058.1	DD4020.1

## STATUTORY ENVIRONMENT

*Local Government (Financial Management) Regulations, S13.1*

## POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

## FINANCIAL IMPLICATIONS

Expenditure in accordance with the 2025/2026 Annual Budget.

## COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

<b>Pillar 4 Civic Leadership</b>	<b>Statement of Strategic Outcome:</b> We lead with accountability, connection and openness through best-practice systems, policies and financial controls
<b>Goal No.</b>	<b>GOAL 11.</b> High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

**Payment Listing August 2025**

Chq/EFT	Date	Name	Amount	Bank	Type
EFT4607	07/08/2025	Perfect Computer Solutions Pty Ltd	-807.50	1	CSH
EFT4608	07/08/2025	Shred-X Pty Ltd	-307.34	1	CSH
EFT4609	07/08/2025	Brooks Hire Service Pty Ltd	-1,486.16	1	CSH
EFT4610	07/08/2025	Wyalkatchem Licensed Post Office(RJ+ME Crute_	-545.94	1	CSH
EFT4611	07/08/2025	Staff member	-94.98	1	CSH
EFT4612	07/08/2025	Staff member	-15.21	1	CSH
EFT4613	07/08/2025	Australia Post	-28.72	1	CSH
EFT4614	07/08/2025	Bunnings Midland	-37.05	1	CSH
EFT4615	07/08/2025	Wyalkatchem Electrical Services	-374.00	1	CSH
EFT4616	07/08/2025	Frontline Fire & Rescue Equipment	-917.29	1	CSH
EFT4617	07/08/2025	Nutrien Ag Solutions Ltd	-423.63	1	CSH
EFT4618	07/08/2025	WA Contract Ranger Services	-1,045.00	1	CSH
EFT4619	21/08/2025	Perfect Computer Solutions Pty Ltd	-85.00	1	CSH
EFT4620	21/08/2025	Five Rivers Plumbing and Gas	-504.07	1	CSH
EFT4621	21/08/2025	Infinitum Technologies Pty LTD	-19.22	1	CSH
EFT4622	21/08/2025	Market Creations Agency Pty Ltd	-1,111.00	1	CSH
EFT4623	21/08/2025	LG Best Practices	-16,544.00	1	CSH
EFT4624	21/08/2025	Brooks Hire Service Pty Ltd	-12,918.71	1	CSH
EFT4625	21/08/2025	Sheridans	-76.89	1	CSH
EFT4626	21/08/2025	WA Traffic Planning	-605.00	1	CSH
EFT4627	21/08/2025	Wheatbelt Furniture and Homewares (Basham Holdings Pty Ltd)	-616.00	1	CSH
EFT4628	21/08/2025	TTFS Group PTY LTD	-2,866.60	1	CSH
EFT4629	21/08/2025	Rural Infrastructure services	-3,525.17	1	CSH
EFT4630	21/08/2025	LG Consulting Solutions	-381.70	1	CSH
EFT4631	21/08/2025	Fire Shield Services	-741.51	1	CSH
EFT4632	21/08/2025	Shire of Wongan-Ballidu	-10,083.34	1	CSH
EFT4633	21/08/2025	Wyalkatchem Tyres & Traders	-32.40	1	CSH
EFT4634	21/08/2025	CORSIGN WA PTY LTD	-154.00	1	CSH
EFT4635	21/08/2025	Peta Fairclough	-80.00	1	CSH
EFT4636	21/08/2025	Lloyds Earthmoving & Garden Supplies	-5,342.40	1	CSH
EFT4637	21/08/2025	Trent Sander	-550.00	1	CSH
EFT4638	21/08/2025	AMPAC Debt Recovery	-1,342.55	1	CSH
EFT4639	21/08/2025	Avon Waste	-6,027.36	1	CSH
EFT4640	21/08/2025	BOC Gases	-176.09	1	CSH
EFT4641	21/08/2025	Burgess Rawson (wa) Pty Ltd	-139.02	1	CSH
EFT4642	21/08/2025	Central East Aged Care Alliance Inc	-16,500.00	1	CSH
EFT4643	21/08/2025	Wyalkatchem Electrical Services	-630.00	1	CSH
EFT4644	21/08/2025	LGIS Insurance Broking (JLT Risk Solutions Pty Ltd)	-4,741.97	1	CSH
EFT4645	21/08/2025	LGIS Liability	-128,025.63	1	CSH
EFT4646	21/08/2025	Liebherr-Australia Pty Ltd	-3,775.75	1	CSH
EFT4647	21/08/2025	Petchell Mechanical	-966.47	1	CSH
EFT4648	21/08/2025	WA Contract Ranger Services	-653.13	1	CSH
EFT4649	21/08/2025	WA Local Government Association	-22,869.32	1	CSH
Total EFT			-248,167.12		
DD4020.1	12/08/2025	Superannuation funds	-5,656.85	1	CSH
DD4024.1	04/08/2025	NAB	-1,805.72	1	CSH
DD4024.2	04/08/2025	Crisp Wireless	-625.90	1	CSH
DD4026.1	07/08/2025	Synergy	-555.61	1	CSH
DD4028.1	11/08/2025	Telstra	-318.85	1	CSH
DD4034.1	12/08/2025	Synergy	-3,747.19	1	CSH
DD4035.1	14/08/2025	Synergy	-1,107.70	1	CSH

Chq/EFT	Date	Name	Amount	Bank	Type
DD4036.1	15/08/2025	Synergy	-1,570.16	1	CSH
DD4037.1	18/08/2025	Synergy	-910.35	1	CSH
795	21/08/2025	4 - NAB CONNECT FEE (INCL GST)	-37.99	1	FEE
DD4040.1	26/08/2025	Superannuation funds	-5,724.64	1	CSH
DD4042.1	20/08/2025	Water Corporation.	-501.01	1	CSH
DD4044.1	21/08/2025	Water Corporation.	-1,165.22	1	CSH
DD4044.2	21/08/2025	Telstra	-299.60	1	CSH
DD4048.1	22/08/2025	Water Corporation.	-279.13	1	CSH
DD4048.2	22/08/2025	Synergy	-3,374.67	1	CSH
DD4050.1	25/08/2025	Water Corporation.	-2,739.07	1	CSH
DD4053.1	26/08/2025	Water Corporation.	-2,051.71	1	CSH
DD4058.1	28/08/2025	Water Corporation.	-3,846.94	1	CSH
795	29/08/2025	6 - MERCHANT FEES (INCL GST)	-160.81	1	FEE
795	29/08/2025	5 - NAB ACCOUNT FEES (INPUT TAXED)	-10.00	1	FEE
Total DD			-36,489.12		
Total Payments August 2025			-284,656.24		

**10.1.2. ACCOUNTS FOR PAYMENT – CREDIT CARDS – JULY 2025**

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	14 August 2025
Reporting Officer:	Belinda Jonas, Customer Service Officer
Disclosure of Interest:	No interest to disclose
File Number:	File Ref: 12.10.02
Attachment Reference:	Attachment 10.1.2 – Credit Card – July 2025

**VOTING REQUIREMENT**

Simple Majority

**OFFICER'S RECOMMENDATION**

*That Council endorse credit card payments for the period 28 June 2025 to 29 July 2025, totalling \$1,805.72. (refer to attachment 10.1.2).*

**BACKGROUND**

Council governance procedures require the endorsement of credit card payments at each OMC. The attached credit card payment report has been reviewed by the Manager of Corporate Services and the CEO.

**STATUTORY ENVIRONMENT**

*Local Government Act 1995, Part 6 – Financial Management s.6.4*

*Local Government (Financial Management) Regulations 1996, R34*

**POLICY IMPLICATIONS**

Policy Number 2.1 – Purchasing Policy.

Policy Number 2.3 – Credit Card Policy.

**FINANCIAL IMPLICATIONS**

Nil. Reported expenditure is assessed by management as being consistent with the FY25 -26 Annual Budget.

## COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

<b>Pillar 4 Civic Leadership</b>	<b>Statement of Strategic Outcome:</b> We lead with accountability, connection and openness through best-practice systems, policies and financial controls
<b>Goal No.</b>	<b>GOAL 11.</b> High standard of governance
11.3	Ongoing long term financial planning and transparent financial management





**SHIRE OF WYALKATCHEM**  
**NAB BUSINESS VISA**  
**PAYMENTS OF ACCOUNTS BY CREDIT CARD**  
**FOR THE STATEMENT PERIOD: 28 June 2025 to 29 July 2025**

DATE	PAYEE	DESCRIPTION	AMOUNT
CARD NUMBER 4557-XXXX-XXXX-0623			
01-Jul-25	SLING LIFT & RIGGING	EXPENDABLE TOOLS sling lift and rigging lifting chains	\$ 1,094.50
02-Jul-25	WYALKATCHEM GARDEN CAFÉ	Refreshments for Members - Council Workshop	\$ 125.00
09-Jul-25	WYALKATCHEM LPO	Gift for staff member	\$ 52.00
09-Jul-25	DUNNINGS WYALKATCHEM	Refreshments for Members - Council Workshop	\$ 140.90
10-Jul-25	SHIRE OF DOWERIN	Plate change WM00	\$ 32.00
14-Jul-25	DOWERIN GOURMET BUTCHER	Meat Pioneer Park opening	\$ 134.18
16-Jul-25	BLOOMYS NURSERY	Flowers for former Councillor Davies	\$ 350.00
21-Jul-25	JAMF	Subscription for ipads	\$ 38.18
24-Jul-25	BOEKEMAN MACHINERY	Doctor vehicle servicing 6 monthly	\$ 504.97
25-Jul-25	SMS BROADCAST	SMS top up x 5000	\$ 361.08
		Minus credit from prior month credit card statement	-\$ 1,036.09
28-May-25	NAB Bank	Card Fees and Bank Charge	\$ 9.00
<b>TOTAL CREDIT CARD PAYMENTS</b>			<b>\$ 1,805.72</b>

I, Belinda Jonas, have reviewed the credit card payments and confirm that from the descriptions on the documentation provide that;

- all transactions are expenses incurred by the Shire of Wyalkatchem;
- all purchases have been made in accordance with the Shire of Wyalkatchem policies and procedures;
- all purchases are in accordance with the Local Government Act 1995 and associated regulations;
- no misuse of the corporate credit card is evident

Belinda Jonas Belinda Jonas

### 10.1.3. MONTHLY FINANCIAL REPORTS – JULY AND AUGUST 2025

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	14 August 2025
Reporting Officer:	Claire Trenorden, MCS
Disclosure of Interest:	No interest to disclose
File Number:	25.08
Attachment Reference:	Attachment 10.1.3.1 – Monthly Financial Report June 2025 updated Attachment 10.1.3.2 – Monthly Financial Report July 2025

### VOTING REQUIREMENT

Simple Majority

### OFFICER'S RECOMMENDATION

*That Council accepts the Statements of Financial Activity for the months ending 31 July 2025 (refer attachment 10.1.3.1) and 31 August 2025 (refer attachment 10.1.3.2).*

### BACKGROUND

The *Local Government (Financial Management) Regulations 34* requires a local government to prepare a monthly financial statement that reports on actual revenue and expenditure against the annual budget prepared under regulation 22(1) (d).

Council has adopted a material variance on 10% or \$10,000 whichever is the greater.

### COMMENT

The attached reports includes:

- Statement of Financial Activity by Program (p.3)
- Statement of Financial Activity by Nature and Type (p.4)

The statements provide details of the Shire's operations on an actual year to date basis.

These statements and Notes 1 (p.5) and 2 (p.6) are statutory requirements and must be presented to Council.

The remaining notes all relate to the Statements of Financial Activity.

### STATUTORY ENVIRONMENT

*Local Government Act 1995, Part 6 – Financial Management S6.4*

*Local Government (Financial Management) Regulations, R34*

### POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

## FINANCIAL IMPLICATIONS

### August 2025

Total Cash Available as at 31 August 2025 is \$4,596,791;

- cash available is made up of unrestricted cash \$1,061,932 (23.10%) and
- restricted cash \$3,534,859 (76.90%).

Rates Debtors balance as at 31 August 2025 is \$1,862,469 and Rates Notices for 2025-26 were issued in August 2025.

**August 2025:** Operating Revenue – Operating revenue of \$2,267,042 is made up of Rates - 71%, Grants - 22%, Fees and Charges - 6% and other – 1%.

Operating Expenses – Operating expenses of \$621,116 is made of Employee Costs – 39%, Materials and Contracts – 41%, Insurance – 19% and Utility – 1%.

## COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

<b>Pillar 4 Civic Leadership</b>	<b>Statement of Strategic Outcome:</b> We lead with accountability, connection and openness through best-practice systems, policies and financial controls
<b>Goal No.</b>	<b>GOAL 11.</b> High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

# **SHIRE OF WYALKATCHEM**

## **MONTHLY FINANCIAL REPORT**

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

**For the period ended 31 July 2025**

***LOCAL GOVERNMENT ACT 1995***

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

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**SHIRE OF WYALKATCHEM**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2025**

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	1,566,065	0	0	0	0.00%	
Rates excluding general rates	10,496	0	0	0	0.00%	
Grants, subsidies and contributions	1,481,427	20,000	19,699	(301)	(1.51%)	
Fees and charges	242,731	4,000	3,137	(863)	(21.58%)	
Interest revenue	173,000	2,000	1,497	(503)	(25.15%)	
Other revenue	0	0	10,080	10,080	0.00%	
Profit on asset disposals	94,546	0	0	0	0.00%	
	<b>3,568,265</b>	<b>26,000</b>	<b>34,413</b>	<b>8,413</b>	<b>32.36%</b>	
<b>Expenditure from operating activities</b>						
Employee costs	(1,974,282)	(164,524)	(141,763)	22,761	13.83%	▲
Materials and contracts	(1,903,093)	(182,755)	(110,412)	72,343	39.58%	▲
Utility charges	(197,201)	(16,433)	(12,281)	4,152	25.27%	
Depreciation	(2,629,396)	0	0	0	0.00%	
Finance costs	(15,520)	0	0	0	0.00%	
Insurance	(231,235)	0	0	0	0.00%	
Other expenditure	(54,592)	0	24,993	24,993	0.00%	
	<b>(7,005,319)</b>	<b>(363,712)</b>	<b>(239,463)</b>	<b>124,249</b>	<b>34.16%</b>	
Non cash amounts excluded from operating activities	2(c) 2,534,850	0	0	0	0.00%	
<b>Amount attributable to operating activities</b>	<b>(902,204)</b>	<b>(337,712)</b>	<b>(205,050)</b>	<b>132,662</b>	<b>39.28%</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	1,348,688	0	0	0	0.00%	
Proceeds from disposal of assets	180,636	0	0	0	0.00%	
	<b>1,529,324</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from investing activities</b>						
Acquisition of property, plant and equipment	(600,476)	(77,000)	(13,804)	63,196	82.07%	▲
Acquisition of infrastructure	(1,319,959)	0	1	1	0.00%	
	<b>(1,920,435)</b>	<b>(77,000)</b>	<b>(13,803)</b>	<b>63,197</b>	<b>82.07%</b>	
<b>Amount attributable to investing activities</b>	<b>(391,111)</b>	<b>(77,000)</b>	<b>(13,803)</b>	<b>63,197</b>	<b>82.07%</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	38,477	0	0	0	0.00%	
	<b>38,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>						
Repayment of borrowings	(76,646)	0	0	0	0.00%	
Transfer to reserves	(240,000)	0	0	0	0.00%	
	<b>(316,646)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>	<b>(278,169)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 1,571,484	1,571,484	1,705,237	133,753	8.51%	
Amount attributable to operating activities	(902,204)	(337,712)	(205,050)	132,662	39.28%	▲
Amount attributable to investing activities	(391,111)	(77,000)	(13,803)	63,197	82.07%	▲
Amount attributable to financing activities	(278,169)	0	0	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>1,156,772</b>	<b>1,486,384</b>	<b>329,612</b>	<b>28.49%</b>	▲

**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 WYALKATCHEM**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 JULY 2025**

	Actual 30 June 2025	Actual as at 31 July 2025
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	2,231,433	1,059,013
Trade and other receivables	554,148	326,924
Other financial assets	3,534,858	3,534,858
Inventories	95,321	105,521
<b>TOTAL CURRENT ASSETS</b>	<b>6,415,760</b>	<b>5,026,316</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	34,855	34,855
Other financial assets	62,378	62,378
Property, plant and equipment	13,268,434	13,282,238
Infrastructure	55,302,301	55,302,300
<b>TOTAL NON-CURRENT ASSETS</b>	<b>68,667,968</b>	<b>68,681,771</b>
<b>TOTAL ASSETS</b>	<b>75,083,728</b>	<b>73,708,087</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,175,664	5,073
Borrowings	0	76,646
Employee related provisions	93,759	93,759
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,269,423</b>	<b>175,478</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	414,800	338,154
Employee related provisions	51,862	51,862
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>466,662</b>	<b>390,016</b>
<b>TOTAL LIABILITIES</b>	<b>1,736,085</b>	<b>565,494</b>
<b>NET ASSETS</b>	<b>73,347,643</b>	<b>73,142,593</b>
<b>EQUITY</b>		
Retained surplus	24,458,109	24,253,059
Reserve accounts	3,534,859	3,534,859
Revaluation surplus	45,354,675	45,354,675
<b>TOTAL EQUITY</b>	<b>73,347,643</b>	<b>73,142,593</b>

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

**Local Government Act 1995 requirements**

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 September 2025

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**MATERIAL ACCOUNTING POLICES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits

## 2 NET CURRENT ASSETS INFORMATION

### Current assets

Current assets

- Cash and cash equivalents
- Trade and other receivables
- Other financial assets
- Inventories

**Less: current liabilities**

Trade and other payables  
Borrowings  
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

**Closing funding surplus / (deficit)**

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 July 2025
	\$	\$	\$
	2,231,434	2,231,433	1,059,013
	554,151	554,148	326,924
	3,534,859	3,534,858	3,534,858
	15,322	95,321	105,521
	6,335,766	6,415,760	5,026,316
	(1,175,664)	(1,175,664)	(5,073)
	(76,646)	0	(76,646)
	(53,759)	(93,759)	(93,759)
	(1,306,069)	(1,269,423)	(175,478)
	5,029,697	5,146,337	4,850,838
2(b)	(3,458,213)	(3,441,100)	(3,364,454)
	<b>1,571,484</b>	<b>1,705,237</b>	<b>1,486,384</b>

### Adjustments to net current assets

Adjustments to net current assets			
Less: Reserve accounts	(3,534,859)	(3,534,859)	(3,534,859)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	76,646	0	76,646
- Current portion of employee benefit provisions held in reserve		93,759	93,759
<b>Total adjustments to net current assets</b>	<b>2(a) (3,458,213)</b>	<b>(3,441,100)</b>	<b>(3,364,454)</b>

Total adjustments to net current assets

**Total adjustments to net current assets**

Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 July 2025	YTD Actual 31 July 2025
\$	\$	\$
(94,546)	0	0
2,629,396	0	0
<b>2,534,850</b>	<b>0</b>	<b>0</b>

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

### Adjustments to operating activities

Less: Profit on asset disposals	(94,546)	0	0
Add: Depreciation	2,629,396	0	0
<b>Total non-cash amounts excluded from operating activities</b>	<b>2,534,850</b>	<b>0</b>	<b>0</b>

## 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 WYALKATCHEM**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 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 \$10,000 and 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	22,761	13.83%	▲
<b>Materials and contracts</b>	72,343	39.58%	▲
<b>Outflows from investing activities</b>			
<b>Acquisition of property, plant and equipment</b>	63,196	82.07%	▲
Purchase of Ford Everest needs to be journaled to be the correct accounting entry. This will be completed asap			
<b>Surplus or deficit after imposition of general rates</b>	329,612	28.49%	▲

**SHIRE OF WYALKATCHEM**  
**SUPPLEMENTARY INFORMATION**

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13	Capital grants and contributions	15

**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 WYALKATCHEM**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JULY 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>Opening</b>	<b>\$1.57 M</b>	<b>\$1.57 M</b>	<b>\$1.71 M</b>	<b>\$0.13 M</b>
<b>Closing</b>	<b>\$0.00 M</b>	<b>\$1.16 M</b>	<b>\$1.49 M</b>	<b>\$0.33 M</b>

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	<b>\$4.59 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$1.06 M</b>	<b>23.1%</b>
<b>Restricted Cash</b>	<b>\$3.53 M</b>	<b>76.9%</b>

Refer to 3 - Cash and Financial Assets

<b>Payables</b>	
	<b>\$0.01 M</b>
	<b>% Outstanding</b>
<b>Trade Payables</b>	<b>(\$0.04 M)</b>
<b>0 to 30 Days</b>	<b>100.0%</b>
<b>Over 30 Days</b>	<b>0.0%</b>
<b>Over 90 Days</b>	<b>0.0%</b>

Refer to 9 - Payables

<b>Receivables</b>		
	<b>\$0.29 M</b>	<b>% Collected</b>
<b>Rates Receivable</b>	<b>\$0.04 M</b>	<b>(109.8%)</b>
<b>Trade Receivable</b>	<b>\$0.29 M</b>	<b>% Outstanding</b>
<b>Over 30 Days</b>		<b>102.5%</b>
<b>Over 90 Days</b>		<b>2.6%</b>

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$0.90 M)</b>	<b>(\$0.34 M)</b>	<b>(\$0.21 M)</b>	<b>\$0.13 M</b>

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
<b>YTD Actual</b>	<b>\$0.00 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$0.00 M</b>	<b>0.0%</b>

<b>Grants and Contributions</b>		
<b>YTD Actual</b>	<b>\$0.02 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$0.01 M</b>	<b>52.5%</b>

Refer to 12 - Grants and Contributions

<b>Fees and Charges</b>		
<b>YTD Actual</b>	<b>\$0.00 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$0.00 M</b>	<b>(21.6%)</b>

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$0.39 M)</b>	<b>(\$0.08 M)</b>	<b>(\$0.01 M)</b>	<b>\$0.06 M</b>

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
<b>YTD Actual</b>	<b>\$0.00 M</b>	<b>%</b>
<b>Adopted Budget</b>	<b>\$0.18 M</b>	<b>(100.0%)</b>

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
<b>YTD Actual</b>	<b>(\$0.00 M)</b>	<b>% Spent</b>
<b>Adopted Budget</b>	<b>\$1.32 M</b>	<b>(100.0%)</b>

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
<b>YTD Actual</b>	<b>\$0.00 M</b>	<b>% Received</b>
<b>Adopted Budget</b>	<b>\$1.35 M</b>	<b>(100.0%)</b>

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$0.28 M)</b>	<b>\$0.00 M</b>	<b>\$0.00 M</b>	<b>\$0.00 M</b>

Refer to Statement of Financial Activity

<b>Borrowings</b>	
<b>Principal repayments</b>	<b>\$0.00 M</b>
<b>Interest expense</b>	<b>\$0.00 M</b>
<b>Principal due</b>	<b>\$0.41 M</b>

Refer to 10 - Borrowings

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$3.53 M</b>
<b>Net Movement</b>	<b>\$0.00 M</b>

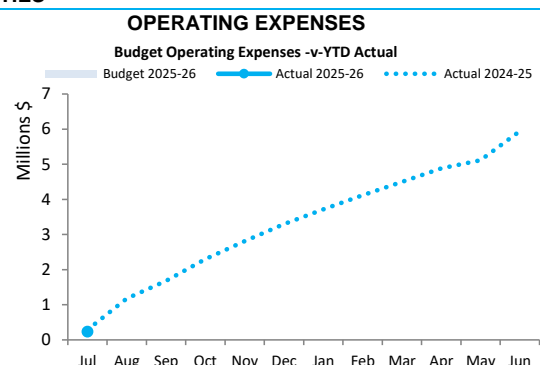
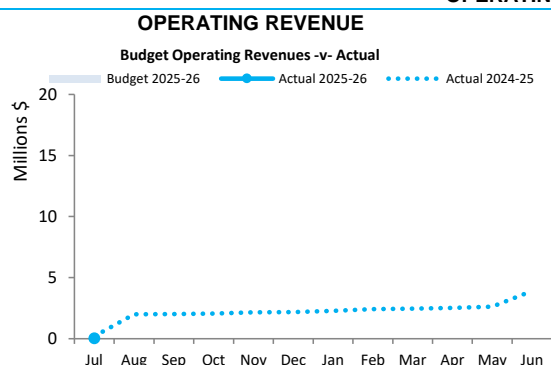
Refer to 4 - Cash Reserves

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

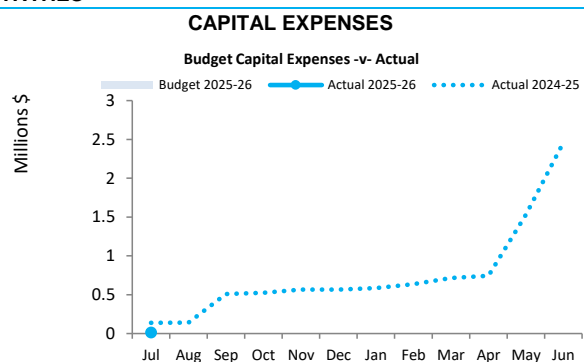
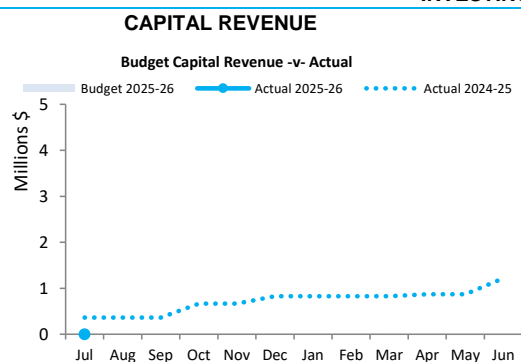
**SHIRE OF WYALKATCHEM**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JULY 2025**

**2 KEY INFORMATION - GRAPHICAL**

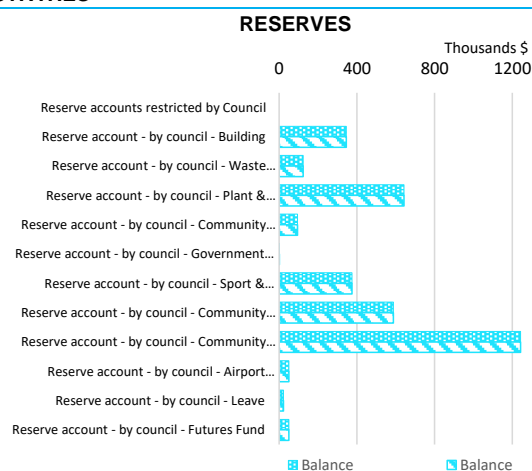
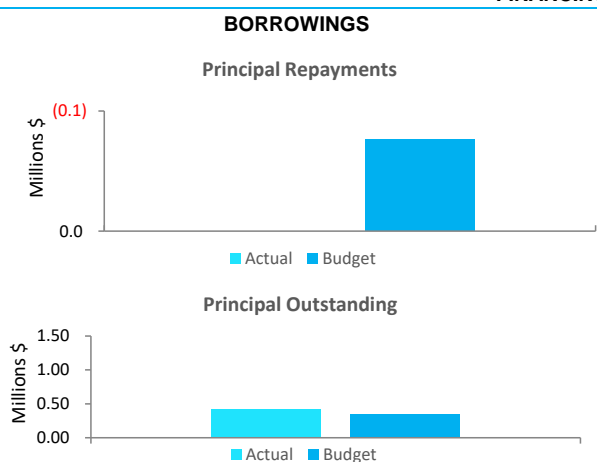
**OPERATING ACTIVITIES**



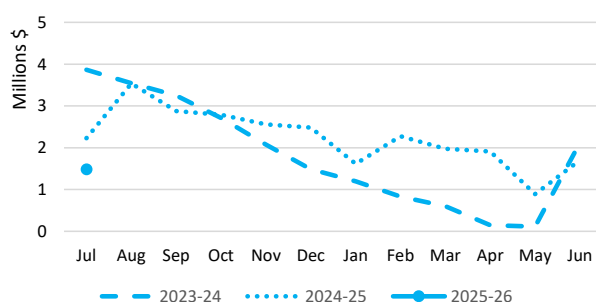
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

SHIRE OF WYALKATCHEM  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JULY 2025

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank Account	Cash and cash equivalents	1,058,813	0	1,058,813	0			At call
Reserve Investment Account	Financial assets at amortised cost	0	3,534,859	3,534,859	0	BOQ	4.37%	Jan-26
Petty Cash		200	0	200	0			
<b>Total</b>		<b>1,059,013</b>	<b>3,534,859</b>	<b>4,593,872</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,059,013	0	1,059,013	0			
Financial assets at amortised cost - Term Deposits		0	3,534,859	3,534,859	0			
		<b>1,059,013</b>	<b>3,534,859</b>	<b>4,593,872</b>	<b>0</b>			

**KEY INFORMATION**

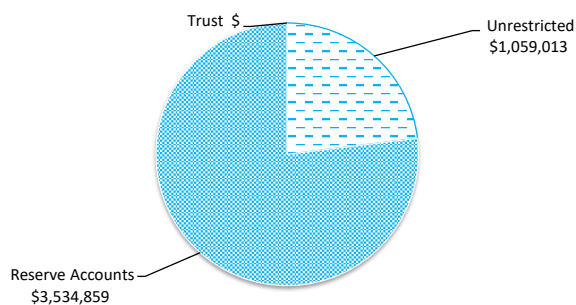
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



**SHIRE OF WYALKATCHEM**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JULY 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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
Reserve account - by council - Building	345,388	14,021	0	359,409	345,388	0	0	345,388
Reserve account - by council - Waste Management	123,541	4,711	0	128,252	123,541	0	0	123,541
Reserve account - by council - Plant & Equipment	643,080	28,722	0	671,802	643,080	0	0	643,080
Reserve account - by council - Community Bus	95,185	3,630	0	98,815	95,185	0	0	95,185
Reserve account - by council - Government Joint Venture Housing	13	0	0	13	13	0	0	13
Reserve account - by council - Sport & Recreation Facilities	375,259	14,309	(38,477)	351,091	375,259	0	0	375,259
Reserve account - by council - Community Development	587,465	122,401	0	709,866	587,465	0	0	587,465
Reserve account - by council - Community Health	1,242,319	47,372	0	1,289,691	1,242,319	0	0	1,242,319
Reserve account - by council - Airport Development	49,718	1,896	0	51,614	49,718	0	0	49,718
Reserve account - by council - Leave	22,891	873	0	23,764	22,891	0	0	22,891
Reserve account - by council - Futures Fund	50,000	2,065	0	52,065	50,000	0	0	50,000
	<b>3,534,859</b>	<b>240,000</b>	<b>(38,477)</b>	<b>3,736,382</b>	<b>3,534,859</b>	<b>0</b>	<b>0</b>	<b>3,534,859</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	40,000	0	0	0
Buildings	42,600	0	0	0
Furniture and equipment	68,775	0	0	0
Plant and equipment	449,101	77,000	13,804	(63,196)
<b>Acquisition of property, plant and equipment</b>	<b>600,476</b>	<b>77,000</b>	<b>13,804</b>	<b>(63,196)</b>
Infrastructure - roads	1,073,342	0	(1)	(1)
Infrastructure - drainage	65,000	0	0	0
Infrastructure - footpaths	35,000	0	0	0
Infrastructure - other	146,617	0	0	0
<b>Acquisition of infrastructure</b>	<b>1,319,959</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>
<b>Total capital acquisitions</b>	<b>1,920,435</b>	<b>77,000</b>	<b>13,803</b>	<b>(63,197)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	1,348,688	0	0	0
Other (disposals & C/Fwd)	180,636	0	0	0
Reserve accounts				
Reserve account - by council - Sport & Recreation Facilities	38,477		0	0
Contribution - operations	352,634	77,000	13,803	(63,197)
<b>Capital funding total</b>	<b>1,920,435</b>	<b>77,000</b>	<b>13,803</b>	<b>(63,197)</b>

### KEY INFORMATION

#### Initial recognition

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

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

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

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

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

#### Measurement after recognition

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

#### Reportable Value

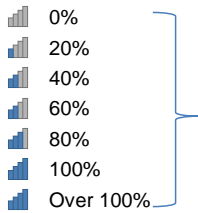
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators



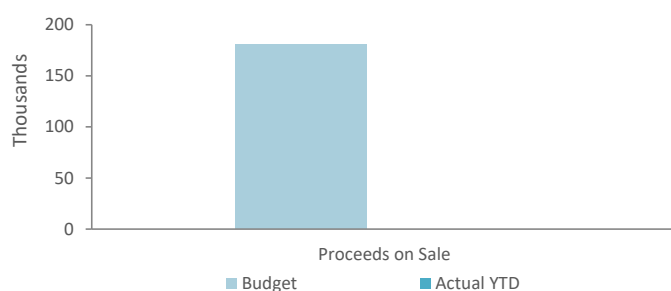
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
<b>Land &amp; Buildings</b>					0
	Purchase/transfer of land from WAPOL	40,000	0	0	0
	NAB Bank	27,000	0	0	0
	CRC airconditioner	15,600	0	0	0
<b>Furniture &amp; Equipment</b>					0
	Councillor Surface Pro's	14,000	0	0	0
	Upgrade Chambers recording equipment	10,000	0	0	0
	Shire Server replacement	31,275	0	0	0
	Staff computer/laptop replacement x 7	13,500	0	0	0
<b>Plant &amp; Equipment</b>					0
	Works Manager Ute	62,000	0	0	0
	WM00 Ford Everest (carried over)	77,000	77,000	13,804	63,196
	Admin vehicle	43,395	0	0	0
	Doctor vehicle	43,395	0	0	0
	Team leader - Roads ute	55,000	0	0	0
	Town space cab tipping tray ute	45,000	0	0	0
	Skid steer rake bucket	4,812	0	0	0
	Spray unit	5,500	0	0	0
	Slasher	8,000	0	0	0
	Mobile evaporative air cooler	9,999	0	0	0
	Recreation Centre generator	55,000	0	0	0
	Admin Office generator	20,000	0	0	0
	Medical Centre generator	20,000	0	0	0
<b>Infrastructure - Roads</b>					0
	Roads 2 Recovery program 25/26	366,409	0	136	(136)
	Wyalkatchem North Road	606,933	0	(138)	138
	Wyalkatchem Koorda Road	100,000	0	0	0
<b>Infrastructure - Drainage</b>					0
	Culverts x 4 - McNee and Parson Rd	40,000	0	0	0
	Floodway Lackman Rd	25,000	0	0	0
<b>Infrastructure - Footpaths</b>					0
	Footpath - Honour Ave and Flint St from Town Hall and along front of Men's Shed to Gamble St	35,000	0	0	0
<b>Infrastructure - Other</b>					0
	Swimming Pool	70,307	0	0	0
	Wheatbelt Way Rail Trail	76,310	0	0	0
		<b>1,920,435</b>	<b>77,000</b>	<b>13,803</b>	<b>63,197</b>



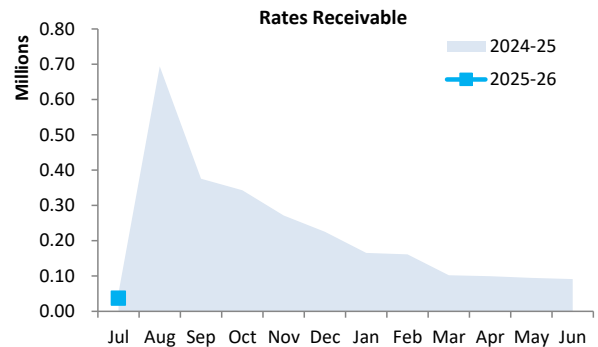
## 6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	0001WM Toyota Rav4	0	25,000	25,000	0			0	0
	Medical Centre Generator	0	2,000	2,000	0			0	0
	WM000 Toyota Hilux	34,484	48,000	13,516	0			0	0
	WM00 Toyota Prado	51,606	63,636	12,030	0			0	0
	000WM Toyota Kluger	0	15,000	15,000	0			0	0
	WM216 Ford Ranger	0	17,000	17,000	0			0	0
	WM012 Toyota Hilux	0	8,000	8,000	0			0	0
	Admin Generator	0	2,000	2,000	0			0	0
		<b>86,090</b>	<b>180,636</b>	<b>94,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## 7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Jul 2025
	\$	\$
Opening arrears previous year	48,331	41,587
Levied this year	1,508,575	0
Less - collections to date	(1,465,707)	45,675
Gross rates collectable	91,199	87,262
Allowance for impairment of rates receivable	(49,612)	(49,612)
<b>Net rates collectable</b>	<b>41,587</b>	<b>37,650</b>
% Collected	94.1%	(109.8%)



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(6,888)	850	249,260	1,659	6,459	251,340
Percentage	(2.7%)	0.3%	99.2%	0.7%	2.6%	
<b>Balance per trial balance</b>						
Trade receivables						251,340
GST receivable						42,553
Allowance for impairment of receivables from contracts with customers						(4,619)
<b>Total receivables general outstanding</b>						<b>289,274</b>

Amounts shown above include GST (where applicable)

### KEY INFORMATION

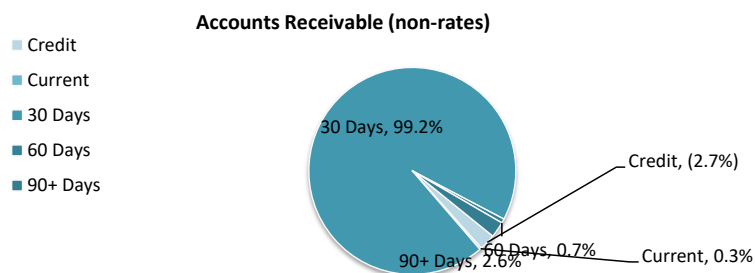
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

### Classification and subsequent measurement

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

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



## 8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 July 2025
<b>Other current assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Financial assets at amortised cost	3,534,858	0	0	3,534,858
<b>Inventory</b>				
Fuel	95,321	10,200		105,521
<b>Total other current assets</b>	<b>3,630,179</b>	<b>10,200</b>	<b>0</b>	<b>3,640,379</b>

Amounts shown above include GST (where applicable)

## KEY INFORMATION

### 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.

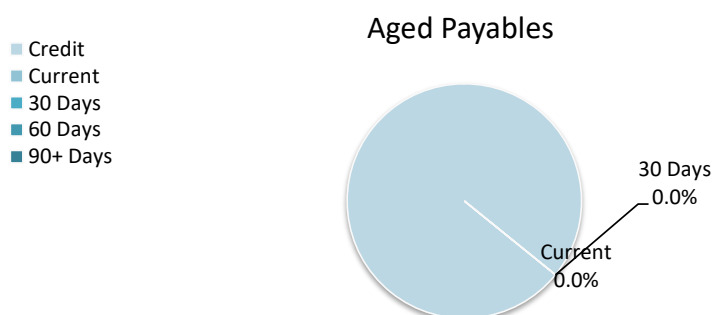
## 9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(41,617)	0	0	0	0	(41,617)
Percentage	100.0%	0.0%	0.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	(41,617)	0	0	0	0	(41,617)
Other payables						46,690
<b>Total payables general outstanding</b>						<b>5,073</b>

Amounts shown above include GST (where applicable)

### KEY INFORMATION

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



## 10 BORROWINGS

### Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader purchase	75	414,800	0	0	0	(76,646)	414,800	338,154	0	(15,520)
<b>Total</b>		<b>414,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(76,646)</b>	<b>414,800</b>	<b>338,154</b>	<b>0</b>	<b>(15,520)</b>
Current borrowings		76,646					0			
Non-current borrowings		338,154					414,800			
		<b>414,800</b>					<b>414,800</b>			

All debenture repayments were financed by general purpose revenue.

### 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 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 July 2025 \$
<b>Other current liabilities</b>						
<b>Employee Related Provisions</b>						
Provision for annual leave		93,759	0	0	0	93,759
<b>Total Provisions</b>		93,759	0	0	0	93,759
<b>Total other current liabilities</b>		93,759	0	0	0	93,759

Amounts shown above include GST (where applicable)

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

### 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.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2025	Current Liability 31 Jul 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	916,863	0	0
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	321,309	0	0
ESL BFB - Operating Grant	0	0	0	0	0	40,000	10,000	9,788
ESL BFB - Admin Fee/Commission	0	0	0	0	0	4,000	0	0
ROADM - Direct Road Grant (MRWA)	0	0	0	0	0	164,244	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,446,416</b>	<b>10,000</b>	<b>9,788</b>
<b>Contributions</b>								
STF HOUSE - Staff Rental Reimbursements - 2 Slocum St				0		3,300	275	0
STF HOUSE - Staff Rental Reimbursements - 22a Flint St				0		2,800	233	0
STF HOUSE - Staff Rental Reimbursements - 45 Wilson St				0		2,800	233	0
STF HOUSE - Staff Rental Reimbursements - 53 Piesse St				0		2,800	233	0
OTH HOUSE - Rental Reimbursements - Joint Venture				0		2,811	234	0
ADMIN - Reimbursements				0				6,058
POC - Fuel Tax Credits Grant Scheme				0		20,500	1,708	3,853
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,011</b>	<b>2,918</b>	<b>9,911</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,481,427</b>	<b>12,918</b>	<b>19,699</b>

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2025	Current Liability 31 Jul 2025	Adopted Budget Revenue	YTD Budget Revenue Actual
	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>							
GEN PUR - Other Grants		0	0	0	0	177,657	0
ROADC - Regional Road Group Grants (MRWA)		0	0	0	0	404,622	0
ROADC - Roads to Recovery Grant		0	0	0	0	766,409	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,348,688</b>	<b>0</b>



# **SHIRE OF WYALKATCHEM**

## **MONTHLY FINANCIAL REPORT**

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

**For the period ended 31 August 2025**

***LOCAL GOVERNMENT ACT 1995***

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

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**SHIRE OF WYALKATCHEM**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	1,566,065	1,566,729	1,616,957	50,228	3.21%	
Rates excluding general rates	10,496	0	0	0	0.00%	
Grants, subsidies and contributions	1,481,427	489,622	500,304	10,682	2.18%	
Fees and charges	242,731	131,639	134,764	3,125	2.37%	
Interest revenue	173,000	2,000	2,506	506	25.30%	
Other revenue	0	0	12,511	12,511	0.00%	
Profit on asset disposals	94,546	0	0	0	0.00%	
	<b>3,568,265</b>	<b>2,189,990</b>	<b>2,267,042</b>	<b>77,052</b>	<b>3.52%</b>	
<b>Expenditure from operating activities</b>						
Employee costs	(1,974,282)	(329,047)	(239,329)	89,718	27.27%	▲
Materials and contracts	(1,903,093)	(365,510)	(253,476)	112,034	30.65%	▲
Utility charges	(197,201)	(32,867)	(33,670)	(803)	(2.44%)	
Depreciation	(2,629,396)	0	0	0	0.00%	
Finance costs	(15,520)	0	0	0	0.00%	
Insurance	(231,235)	(115,618)	(119,634)	(4,016)	(3.47%)	
Other expenditure	(54,592)	0	24,993	24,993	0.00%	
	<b>(7,005,319)</b>	<b>(843,042)</b>	<b>(621,116)</b>	<b>221,926</b>	<b>26.32%</b>	
Non cash amounts excluded from operating activities	2(c) 2,534,850	0	0	0	0.00%	
<b>Amount attributable to operating activities</b>	<b>(902,204)</b>	<b>1,346,948</b>	<b>1,645,926</b>	<b>298,978</b>	<b>22.20%</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	1,348,688	236,849	248,873	12,024	5.08%	
Proceeds from disposal of assets	180,636	0	0	0	0.00%	
	<b>1,529,324</b>	<b>236,849</b>	<b>248,873</b>	<b>12,024</b>	<b>5.08%</b>	
<b>Outflows from investing activities</b>						
Acquisition of property, plant and equipment	(600,476)	(77,000)	(13,804)	63,196	82.07%	▲
Acquisition of infrastructure	(1,319,959)	0	(65,737)	(65,737)	0.00%	
	<b>(1,920,435)</b>	<b>(77,000)</b>	<b>(79,541)</b>	<b>(2,541)</b>	<b>(3.30%)</b>	
<b>Amount attributable to investing activities</b>	<b>(391,111)</b>	<b>159,849</b>	<b>169,332</b>	<b>9,483</b>	<b>5.93%</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	38,477	0	0	0	0.00%	
	<b>38,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>						
Repayment of borrowings	(76,646)	0	0	0	0.00%	
Transfer to reserves	(240,000)	0	0	0	0.00%	
	<b>(316,646)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>	<b>(278,169)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 1,571,484	1,571,484	1,705,237	133,753	8.51%	
Amount attributable to operating activities	(902,204)	1,346,948	1,645,926	298,978	22.20%	▲
Amount attributable to investing activities	(391,111)	159,849	169,332	9,483	5.93%	
Amount attributable to financing activities	(278,169)	0	0	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>3,078,281</b>	<b>3,520,495</b>	<b>442,214</b>	<b>14.37%</b>	▲

**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 WYALKATCHEM**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

	Actual 30 June 2025	Actual as at 31 August 2025
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	2,231,433	1,061,932
Trade and other receivables	554,148	2,563,191
Other financial assets	3,534,858	3,534,858
Inventories	95,321	105,521
<b>TOTAL CURRENT ASSETS</b>	<b>6,415,760</b>	<b>7,265,502</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	34,855	34,855
Other financial assets	62,378	62,378
Property, plant and equipment	13,268,434	13,282,238
Infrastructure	55,302,301	55,368,038
<b>TOTAL NON-CURRENT ASSETS</b>	<b>68,667,968</b>	<b>68,747,509</b>
<b>TOTAL ASSETS</b>	<b>75,083,728</b>	<b>76,013,011</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,175,664	210,148
Borrowings	0	76,646
Employee related provisions	93,759	93,759
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,269,423</b>	<b>380,553</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	414,800	338,154
Employee related provisions	51,862	51,862
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>466,662</b>	<b>390,016</b>
<b>TOTAL LIABILITIES</b>	<b>1,736,085</b>	<b>770,569</b>
<b>NET ASSETS</b>	<b>73,347,643</b>	<b>75,242,442</b>
<b>EQUITY</b>		
Retained surplus	24,458,109	26,352,908
Reserve accounts	3,534,859	3,534,859
Revaluation surplus	45,354,675	45,354,675
<b>TOTAL EQUITY</b>	<b>73,347,643</b>	<b>75,242,442</b>

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

**Local Government Act 1995 requirements**

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 September 2025

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**MATERIAL ACCOUNTING POLICES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits

**SHIRE OF WYALKATCHEM**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

**2 NET CURRENT ASSETS INFORMATION**

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

**Current assets**

Cash and cash equivalents  
Trade and other receivables  
Other financial assets  
Inventories

**Less: current liabilities**

Trade and other payables  
Borrowings  
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

**Closing funding surplus / (deficit)**

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 August 2025
	\$	\$	\$
	2,231,434	2,231,433	1,061,932
	554,151	554,148	2,563,191
	3,534,859	3,534,858	3,534,858
	15,322	95,321	105,521
	6,335,766	6,415,760	7,265,502
	(1,175,664)	(1,175,664)	(210,148)
	(76,646)	0	(76,646)
	(53,759)	(93,759)	(93,759)
	(1,306,069)	(1,269,423)	(380,553)
	5,029,697	5,146,337	6,884,949
2(b)	(3,458,213)	(3,441,100)	(3,364,454)
	<b>1,571,484</b>	<b>1,705,237</b>	<b>3,520,495</b>

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

**Adjustments to net current assets**

Less: Reserve accounts  
Add: Current liabilities not expected to be cleared at the end of the year  
- Current portion of borrowings  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 August 2025	YTD Actual 31 August 2025
	\$	\$	\$
	(94,546)	0	0
	2,629,396	0	0
	<b>2,534,850</b>	<b>0</b>	<b>0</b>

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Depreciation

**Total non-cash amounts excluded from operating activities**

**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 WYALKATCHEM**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 AUGUST 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 \$10,000 and 10.00% whichever is the greater.

**Description**

**Expenditure from operating activities**

**Employee costs**

Budget was only adopted as of 21 August 2025 so prior to this there was only business as usual expenditure.

**Materials and contracts**

Budget was only adopted as of 21 August 2025 so prior to this there was only business as usual expenditure.

**Outflows from investing activities**

**Acquisition of property, plant and equipment**

Purchase of Ford Everest needs to be journalled to be the correct accounting entry. This will be completed asap

**Surplus or deficit after imposition of general rates**

Var. \$	Var. %	
\$	%	
89,718	27.27%	▲
112,034	30.65%	▲
63,196	82.07%	▲
442,214	14.37%	▲

**SHIRE OF WYALKATCHEM**  
**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 WYALKATCHEM**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>Opening</b>	<b>\$1.57 M</b>	<b>\$1.57 M</b>	<b>\$1.71 M</b>	<b>\$0.13 M</b>
<b>Closing</b>	<b>\$0.00 M</b>	<b>\$3.08 M</b>	<b>\$3.52 M</b>	<b>\$0.44 M</b>

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	<b>\$4.60 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$1.06 M</b>	<b>23.1%</b>
<b>Restricted Cash</b>	<b>\$3.53 M</b>	<b>76.9%</b>

Refer to 3 - Cash and Financial Assets

<b>Payables</b>	
	<b>\$0.21 M</b>
<b>Trade Payables</b>	<b>\$0.12 M</b>
<b>0 to 30 Days</b>	<b>100.0%</b>
<b>Over 30 Days</b>	<b>0.0%</b>
<b>Over 90 Days</b>	<b>0.0%</b>

Refer to 9 - Payables

<b>Receivables</b>		
	<b>\$0.75 M</b>	<b>% Collected</b>
<b>Rates Receivable</b>	<b>\$1.81 M</b>	<b>(12.3%)</b>
<b>Trade Receivable</b>	<b>\$0.75 M</b>	<b>% Outstanding</b>
<b>Over 30 Days</b>		<b>37.6%</b>
<b>Over 90 Days</b>		<b>1.2%</b>

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$0.90 M)</b>	<b>\$1.35 M</b>	<b>\$1.65 M</b>	<b>\$0.30 M</b>

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
<b>YTD Actual</b>	<b>\$1.62 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$1.57 M</b>	<b>3.2%</b>

<b>Grants and Contributions</b>		
<b>YTD Actual</b>	<b>\$0.50 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$0.49 M</b>	<b>2.2%</b>

Refer to 12 - Grants and Contributions

<b>Fees and Charges</b>		
<b>YTD Actual</b>	<b>\$0.13 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$0.13 M</b>	<b>2.4%</b>

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$0.39 M)</b>	<b>\$0.16 M</b>	<b>\$0.17 M</b>	<b>\$0.01 M</b>

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
<b>YTD Actual</b>	<b>\$0.00 M</b>	<b>%</b>
<b>Adopted Budget</b>	<b>\$0.18 M</b>	<b>(100.0%)</b>

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
<b>YTD Actual</b>	<b>\$0.07 M</b>	<b>% Spent</b>
<b>Adopted Budget</b>	<b>\$1.32 M</b>	<b>(95.0%)</b>

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
<b>YTD Actual</b>	<b>\$0.25 M</b>	<b>% Received</b>
<b>Adopted Budget</b>	<b>\$1.35 M</b>	<b>(81.5%)</b>

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$0.28 M)</b>	<b>\$0.00 M</b>	<b>\$0.00 M</b>	<b>\$0.00 M</b>

Refer to Statement of Financial Activity

<b>Borrowings</b>	
<b>Principal repayments</b>	<b>\$0.00 M</b>
<b>Interest expense</b>	<b>\$0.00 M</b>
<b>Principal due</b>	<b>\$0.41 M</b>

Refer to 10 - Borrowings

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$3.53 M</b>
<b>Net Movement</b>	<b>\$0.00 M</b>

Refer to 4 - Cash Reserves

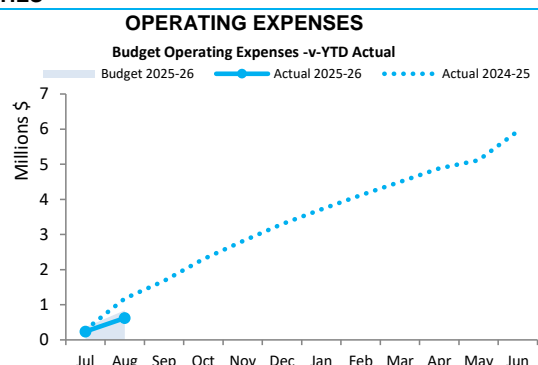
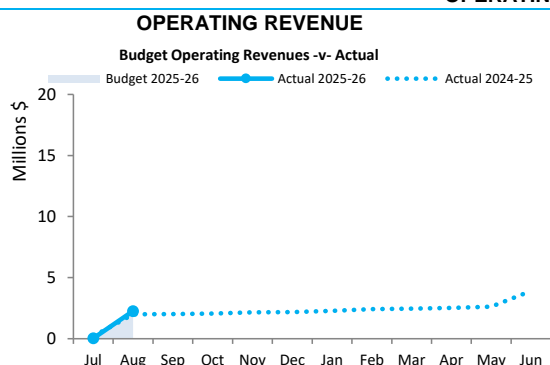
This information is to be read in conjunction with the accompanying Financial Statements and notes.



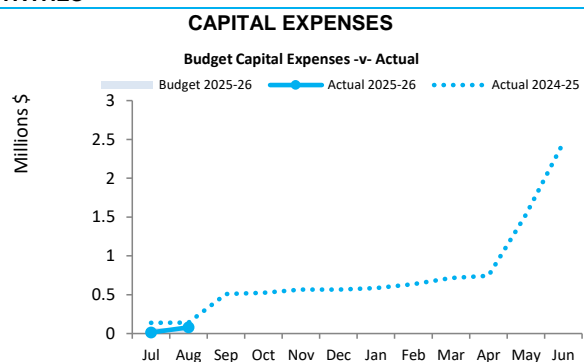
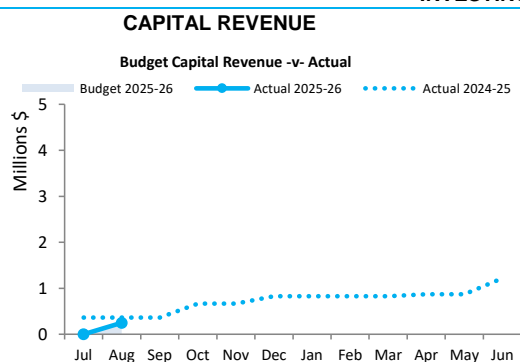
**SHIRE OF WYALKATCHEM**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

**2 KEY INFORMATION - GRAPHICAL**

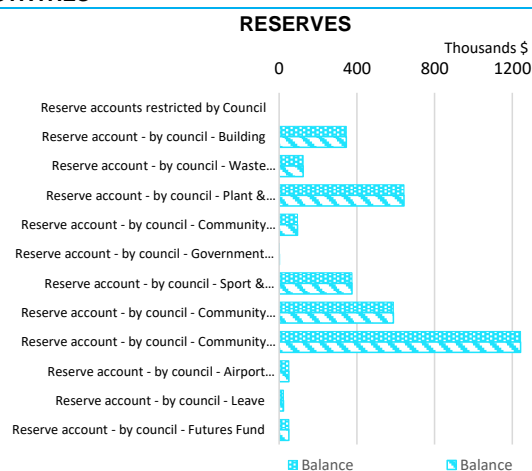
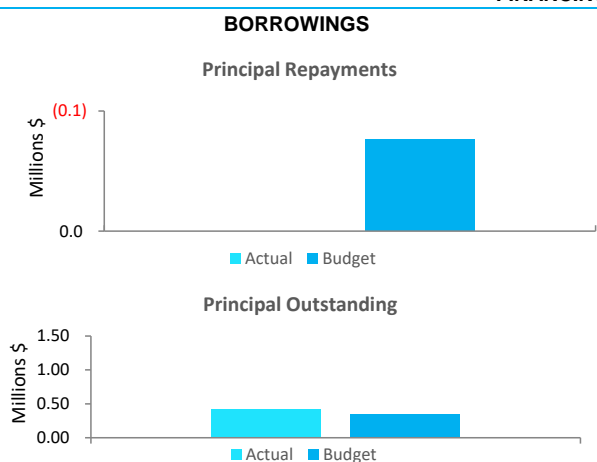
**OPERATING ACTIVITIES**



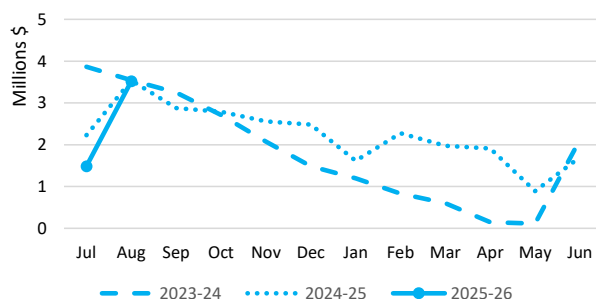
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

**SHIRE OF WYALKATCHEM**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

**3 CASH AND FINANCIAL ASSETS AT AMORTISED COST**

Description	Classification	Unrestricted \$	Reserve Accounts \$	Total \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Bank Account	Cash and cash equivalents	1,061,732	0	1,061,732	0			At call
Reserve Investment Account	Financial assets at amortised cost	0	3,534,859	3,534,859	0	BOQ	4.37%	Jan-26
Petty Cash		200	0	200	0			
<b>Total</b>		<b>1,061,932</b>	<b>3,534,859</b>	<b>4,596,791</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,061,932	0	1,061,932	0			
Financial assets at amortised cost - Term Deposits		0	3,534,859	3,534,859	0			
		<b>1,061,932</b>	<b>3,534,859</b>	<b>4,596,791</b>	<b>0</b>			

**KEY INFORMATION**

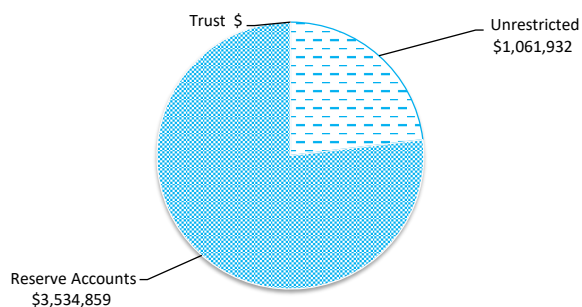
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



**SHIRE OF WYALKATCHEM**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 AUGUST 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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
Reserve account - by council - Building	345,388	14,021	0	359,409	345,388	0	0	345,388
Reserve account - by council - Waste Management	123,541	4,711	0	128,252	123,541	0	0	123,541
Reserve account - by council - Plant & Equipment	643,080	28,722	0	671,802	643,080	0	0	643,080
Reserve account - by council - Community Bus	95,185	3,630	0	98,815	95,185	0	0	95,185
Reserve account - by council - Government Joint Venture Housing	13	0	0	13	13	0	0	13
Reserve account - by council - Sport & Recreation Facilities	375,259	14,309	(38,477)	351,091	375,259	0	0	375,259
Reserve account - by council - Community Development	587,465	122,401	0	709,866	587,465	0	0	587,465
Reserve account - by council - Community Health	1,242,319	47,372	0	1,289,691	1,242,319	0	0	1,242,319
Reserve account - by council - Airport Development	49,718	1,896	0	51,614	49,718	0	0	49,718
Reserve account - by council - Leave	22,891	873	0	23,764	22,891	0	0	22,891
Reserve account - by council - Futures Fund	50,000	2,065	0	52,065	50,000	0	0	50,000
	<b>3,534,859</b>	<b>240,000</b>	<b>(38,477)</b>	<b>3,736,382</b>	<b>3,534,859</b>	<b>0</b>	<b>0</b>	<b>3,534,859</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	40,000	0	0	0
Buildings	42,600	0	0	0
Furniture and equipment	68,775	0	0	0
Plant and equipment	449,101	77,000	13,804	(63,196)
<b>Acquisition of property, plant and equipment</b>	<b>600,476</b>	<b>77,000</b>	<b>13,804</b>	<b>(63,196)</b>
Infrastructure - roads	1,073,342	0	65,737	65,737
Infrastructure - drainage	65,000	0	0	0
Infrastructure - footpaths	35,000	0	0	0
Infrastructure - other	146,617	0	0	0
<b>Acquisition of infrastructure</b>	<b>1,319,959</b>	<b>0</b>	<b>65,737</b>	<b>65,737</b>
<b>Total capital acquisitions</b>	<b>1,920,435</b>	<b>77,000</b>	<b>79,541</b>	<b>2,541</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	1,348,688	236,849	248,873	12,024
Other (disposals & C/Fwd)	180,636	0	0	0
Reserve accounts				
Reserve account - by council - Sport & Recreation Facilities	38,477		0	0
Contribution - operations	352,634	(159,849)	(169,332)	(9,483)
<b>Capital funding total</b>	<b>1,920,435</b>	<b>77,000</b>	<b>79,541</b>	<b>2,541</b>

### KEY INFORMATION

#### Initial recognition

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

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

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

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

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

#### Measurement after recognition

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

#### Reportable Value

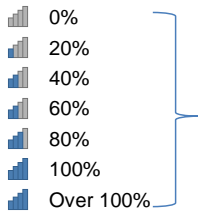
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

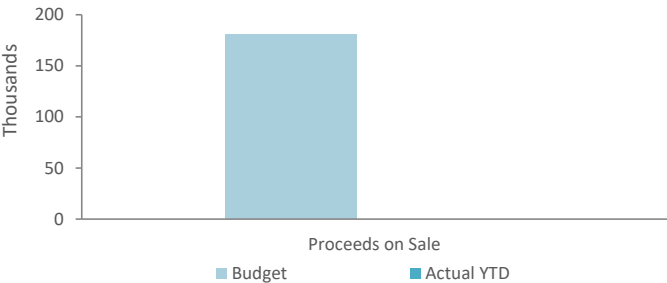


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted		YTD Actual	Variance (Under)/Over
Account Description		Budget	YTD Budget		
		\$	\$	\$	\$
<b>Land &amp; Buildings</b>					0
	Purchase/transfer of land from WAPOL	40,000	0	0	0
	NAB Bank	27,000	0	0	0
	CRC airconditioner	15,600	0	0	0
					0
<b>Furniture &amp; Equipment</b>					0
	Councillor Surface Pro's	14,000	0	0	0
	Upgrade Chambers recording equipment	10,000	0	0	0
	Shire Server replacement	31,275	0	0	0
	Staff computer/laptop replacement x 7	13,500	0	0	0
					0
<b>Plant &amp; Equipment</b>					0
	Works Manager Ute	62,000	0	0	0
	WM00 Ford Everest (carried over)	77,000	77,000	13,804	63,196
	Admin vehicle	43,395	0	0	0
	Doctor vehicle	43,395	0	0	0
	Team leader - Roads ute	55,000	0	0	0
	Town space cab tipping tray ute	45,000	0	0	0
	Skid steer rake bucket	4,812	0	0	0
	Spray unit	5,500	0	0	0
	Slasher	8,000	0	0	0
	Mobile evaporative air cooler	9,999	0	0	0
	Recreation Centre generator	55,000	0	0	0
	Admin Office generator	20,000	0	0	0
	Medical Centre generator	20,000	0	0	0
					0
<b>Infrastructure - Roads</b>					0
	Roads 2 Recovery program 25/26	366,409	0	136	(136)
	Wyalkatchem North Road	606,933	0	2,287	(2,287)
	Wyalkatchem Koorda Road	100,000	0	63,314	(63,314)
					0
<b>Infrastructure - Drainage</b>					0
	Culverts x 4 - McNee and Parson Rd	40,000	0	0	0
	Floodway Lackman Rd	25,000	0	0	0
					0
<b>Infrastructure - Footpaths</b>					0
	Footpath - Honour Ave and Flint St from Town Hall and along front of Men's Shed to Gamble St	35,000	0	0	0
					0
<b>Infrastructure - Other</b>					0
	Swimming Pool	70,307	0	0	0
	Wheatbelt Way Rail Trail	76,310	0	0	0
		<b>1,920,435</b>	<b>77,000</b>	<b>79,541</b>	<b>(2,541)</b>

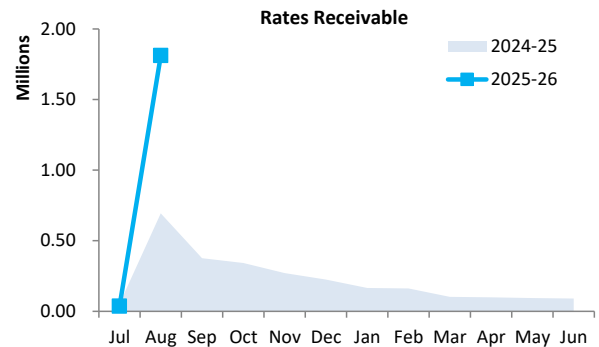
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	0001WM Toyota Rav4	0	25,000	25,000	0	0	0	0	0
	Medical Centre Generator	0	2,000	2,000	0	0	0	0	0
	WM000 Toyota Hilux	34,484	48,000	13,516	0	0	0	0	0
	WM00 Toyota Prado	51,606	63,636	12,030	0	0	0	0	0
	000WM Toyota Kluger	0	15,000	15,000	0	0	0	0	0
	WM216 Ford Ranger	0	17,000	17,000	0	0	0	0	0
	WM012 Toyota Hilux	0	8,000	8,000	0	0	0	0	0
	Admin Generator	0	2,000	2,000	0	0	0	0	0
		<b>86,090</b>	<b>180,636</b>	<b>94,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## 7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Aug 2025
	\$	\$
Opening arrears previous year	48,331	41,587
Levied this year	1,508,575	1,616,957
Less - collections to date	(1,465,707)	203,925
Gross rates collectable	91,199	1,862,469
Allowance for impairment of rates receivable	(49,612)	(49,612)
<b>Net rates collectable</b>	<b>41,587</b>	<b>1,812,857</b>
% Collected	94.1%	(12.3%)



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(6,888)	434,771	0	249,260	8,118	685,260
Percentage	(1.0%)	63.4%	0.0%	36.4%	1.2%	
<b>Balance per trial balance</b>						
Trade receivables						685,260
GST receivable						69,693
Allowance for impairment of receivables from contracts with customers						(4,619)
<b>Total receivables general outstanding</b>						<b>750,334</b>
Amounts shown above include GST (where applicable)						

### KEY INFORMATION

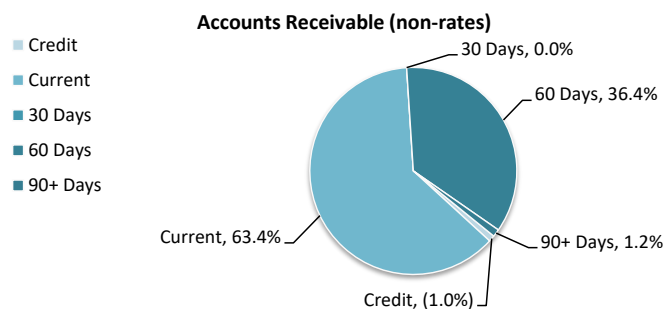
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

### Classification and subsequent measurement

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

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



## 8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 August 2025
<b>Other current assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Financial assets at amortised cost	3,534,858	0	0	3,534,858
<b>Inventory</b>				
Fuel	95,321	10,200		105,521
<b>Total other current assets</b>	<b>3,630,179</b>	<b>10,200</b>	<b>0</b>	<b>3,640,379</b>
<b>Amounts shown above include GST (where applicable)</b>				

## KEY INFORMATION

### 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.

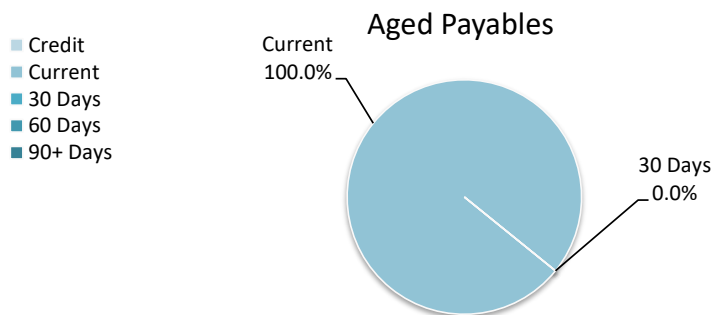


## 9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	121,237	0	0	0	121,237
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	0	0	0	0	121,237
Other payables						88,910
<b>Total payables general outstanding</b>						<b>210,147</b>
<b>Amounts shown above include GST (where applicable)</b>						

### KEY INFORMATION

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



## 10 BORROWINGS

### Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader purchase	75	414,800	0	0	0	(76,646)	414,800	338,154	0	(15,520)
<b>Total</b>		<b>414,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(76,646)</b>	<b>414,800</b>	<b>338,154</b>	<b>0</b>	<b>(15,520)</b>
Current borrowings		76,646					0			
Non-current borrowings		338,154					414,800			
		<b>414,800</b>					<b>414,800</b>			

All debenture repayments were financed by general purpose revenue.

### 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 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 August 2025 \$
<b>Other current liabilities</b>						
<b>Employee Related Provisions</b>						
Provision for annual leave		93,759	0	0	0	93,759
<b>Total Provisions</b>		93,759	0	0	0	93,759
<b>Total other current liabilities</b>		93,759	0	0	0	93,759

Amounts shown above include GST (where applicable)

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

### 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.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2025	Current Liability 31 Aug 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	916,863	229,216	236,024
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	321,309	80,327	82,713
ESL BFB - Operating Grant	0	0	0	0	0	40,000	10,000	9,788
ESL BFB - Admin Fee/Commission	0	0	0	0	0	4,000	0	0
ROADM - Direct Road Grant (MRWA)	0	0	0	0	0	164,244	164,244	160,647
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,446,416</b>	<b>483,787</b>	<b>489,173</b>
<b>Contributions</b>								
RATES - Reimbursement of Debt Collection Costs				0		0	0	1,221
STF HOUSE - Staff Rental Reimbursements - 2 Slocum St				0		3,300	550	0
STF HOUSE - Staff Rental Reimbursements - 22a Flint St				0		2,800	467	0
STF HOUSE - Staff Rental Reimbursements - 45 Wilson St				0		2,800	467	0
STF HOUSE - Staff Rental Reimbursements - 53 Piesse St				0		2,800	467	0
OTH HOUSE - Rental Reimbursements - Joint Venture				0		2,811	469	0
ADMIN - Reimbursements				0		0	0	6,058
POC - Fuel Tax Credits Grant Scheme				0		20,500	3,417	3,853
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,011</b>	<b>5,835</b>	<b>11,131</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,481,427</b>	<b>489,622</b>	<b>500,304</b>

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2025	Current Liability 31 Aug 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
GEN PUR - Other Grants		0	0	0	0	177,657	0	0
ROADC - Regional Road Group Grants (MRWA)		0	0	0	0	404,622	236,849	248,873
ROADC - Roads to Recovery Grant		0	0	0	0	766,409	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,348,688</b>	<b>236,849</b>	<b>248,873</b>

## **10.2. WORKS AND SERVICES**

### **10.2.1. WORKS OFFICER'S REPORT SEPTEMBER 2025**

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	9 September 2025
Reporting Officer:	Jennie Gorham, Leading Hand Parks and Gardens and Murray Leahy, Leading Hand Roads.
Disclosure of Interest:	No interest to disclose
File Number:	13.05.02
Attachment Reference:	Nil

### **VOTING REQUIREMENT**

Simple Majority

### **OFFICER'S RECOMMENDATION**

*That Council receives the Works Officer's report.*

### **BACKGROUND**

To inform Council of the activities of the Works and Services team during the month of August/September 2025.

### **OVERVIEW**

### **SUMMARY - ROADS / TOWN/ BUILDINGS**

---

#### **ROAD MAINTENANCE PROGRAM**

Roads that have been graded during the month:

- Cowcowing Road
  - Elsegood Road
  - Chilman Road
  - McNee Road
  - Wallambin Road
  - Gamble Road
  - Davies Road
-

## **REFUSE SITE**

This month we have been doing our ongoing weekly maintenance and have also burnt the green waste in a fire hazard reduction program to reduce the risk for the upcoming fire season.

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## **PARKS and GARDENS**

Throughout August, both the Town and Road crews have been actively engaged in maintaining the oval and its surrounds in preparation for two key community events.

On 7 August, the Wyalkatchem District High School held its annual sports carnival. Shire staff ensured the oval was well-prepared by mowing the grass, filling in holes caused by rabbits and cockatoos, and placing sand at the Southern end of the oval for the long jump pits.

The "Welcome to Wyalkatchem" entry sign on Koorda Road, opposite the school, has been replaced. Once exposed to the elements, the new sign will develop a weathered, rustic appearance consistent with the signage on the entry cradles along Goomalling-Wyalkatchem Road and Nungarin-Wyalkatchem Road.

With the recent rain comes weeds – Shire staff have been slashing, pulling weeds and spaying, weather permitting, to keep them under control.

The winter weather has brought down several tree branches in the town sector and damaged a fence. The fence has since been fixed and the branches have been removed.

The Shire staff engaged a plumber to clear the tree roots from the drains at the Recreation Centre. Staff have also conducted minor building maintenance at the Railway Barracks and Town Hall.

**[Refer to Photographs in Attachment A](#)**

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## **RODEO 2025**

Plenty of work was put in to the preparation of this year's event:

- preparation of the camping and caravan areas,
- erecting the fencing around the licenced and arena areas
- fencing off the competitors' area with the assistance from the Dowerin Work Camp along with the bunting around the cricket wickets and other no-access areas.
- new emergency exits were installed.
- Work was also conducted on the preparation of the Arena itself.
- Firewood was distributed in IBC containers and fires were strategically placed around the venue for attendees to enjoy.

The Shire Staff along with the Dowerin Work Camp did an excellent job in the clean up and dismantling of the event and was finished and all packed away within a day.

#### **STATUTORY ENVIRONMENT**

There are no statutory environment implications in relation to this item.

#### **POLICY IMPLICATIONS**

There are no direct policy implications in relation to this item.

#### **FINANCIAL IMPLICATIONS**

There are some financial implications in relation to this item and they are reflected in the report.

#### **COMMUNITY & STRATEGIC OBJECTIVES**

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

<b>Pillar 1 Economy</b>	<b>Statement of Strategic Outcome:</b> Local industry is sustained and can expand with critical and enabling infrastructure. The visitor economy diversifies our local economy and we enhance our community profile.
<b>Goal No.</b>	<b>GOAL 1.</b> Our transport network responds to the accessibility and connectivity needs of all
1.2	Deliver the Wheatbelt Secondary Freight Network Program
1.3	Participate in the Regional Road Group
<b>Pillar 2 Community</b>	<b>Statement of Strategic Outcome:</b> Our community is inclusive, it is a place where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.
<b>Goal No.</b>	<b>GOAL 5.</b> A safe and healthy community for all ages
5.9	Upgrade facilities and equipment at the Wyalkatchem Swimming Pool



#### Attachment A

##### Welcome to Wyalkatchem signs - old



##### Welcome to Wyalkatchem signs - new





Tennis courts at the rear of the Daycare before & after.



Slashing at Airport.



**10.3. GOVERNANCE AND COMPLIANCE**

**10.3.1. CHIEF EXECUTIVE OFFICER'S REPORT**

Applicant:	Not Applicable
Location:	Whole of District
Date:	9 September 2025
Reporting Officer:	Ian McCabe, Acting Chief Executive Officer
Disclosure of Interest:	No interest to declare
File Number:	13.05.01
Attachment Reference:	NIL

**VOTING REQUIREMENT**

Simple Majority

**OFFICER'S RECOMMENDATION**

*That Council:*

- 1. Accept the Acting Chief Executive Officer's Report as presented.*

**BACKGROUND**

This report is prepared by the Acting CEO to inform Council and the Community about CEO activities and responsibilities, including progress against published plans and agreed performance criteria.

**COMMENT**

This report is for the period 18 August 2025 to 9 September 2025.

The focus in the past month has been completion of budget arrangements, re-instituting important governance mechanisms that had lapsed (audit, emergency planning, governance administration), continued development of strategic underpinnings to operational work (strategic planning) and the upcoming local government election.

There was quite a bit of activity at council with formal meetings 14 August, 21 August and 4 September, as well as an organised workshop 4 September to review components of the Strategic Community Plan. In addition, councillors engaged in forums after each meeting to receive updates.

**Key Meetings 18 August 2025 to 9 September 2025**

18 August at Kellerberrin, with Cr's Garner and Lawson-Kerr, regional zone meeting, West Australian Local Government Association (WALGA); Shire of Wyalkatchem information session for prospective councillors (thank you Cr's Loton and Begley for attending).

19 August: with the President Cr Owen Garner, signing of employment agreement with Mr Aldo Lamas, as Manager of Works; President, regular briefing on local government affairs.

20 August: ratepayer.

21 August: Dowerin Work Camp, liaise with camp management and other stakeholders; ordinary meeting of council (adoption of 2025/26 budget; acting CEO KPI's; aerodrome lease; policy amendment, local government holidays; request for use of airstrip; community plan amendment; WALGA AGM and Conference).

26 August: works depot to brief team on council decisions and operational matters; local government election Returning Officer, confirmation of election arrangements and data; President, regular briefing on local government affairs.

2 September, with administration officer Rebecca Heffernan, Wyalkatchem Senior Leisure Group. The group of residents provided excellent feedback on access for senior persons, the profile of council and councillors

4 September: Audit and Risk Committee (interim audit, terms of reference); with council, workshop to discuss the Strategic Community Plan 2024 – 2034; with Returning Officer, Ms Linley Dreghorn, to witness close of nominations and candidate draw for the ballot.

8 September: with acting Leading Hand Roads, representative TAFE vocational accreditation to discuss verification of competencies, traineeships, apprenticeships.

9 September: business entity regarding housing; President, regular briefing on local government affairs.



**Key Activities 18 August 2025 to 9 September 2025**

- Planning and arrangements for the 2025 WALGA AGM and Conference;
- Onboarding of three administration employees: two full-time (cross-functional) and one casual (governance) including induction, training and administrative – thank you, Manager of Corporate Services, Claire Trenorden;
- Wylie Weekly publications, website and social media management, other information distribution;
- Liaising with government on various matters;
- Managing election processes including preparation of electoral roll, verification and upload, editing and distribution as required; election promotion; managing nominations;
- Managing governance returns of staff and council;
- Verifying and closing out some contractual arrangements;
- Conducting quotation process for property valuations; lease negotiation
- Correspondence regarding Rail Trail grant and management;
- Preparation for and conduct of the workshop with councillors, Strategic Community Plan;
- Training records;
- Implementation of budget;
- Review of emergency management arrangements and planning for a meeting of Local Emergency Management Committee;
- Liaising with CEO Shire of Dowerin on development of various proposals
- Information management, record-keeping, removing subscriptions;
- Review of 2025/26 budget arrangements for workforce planning
- Various matters related to operations, management of staff, financial processes, workplace health and safety, community relations and governance.

## STATUTORY ENVIRONMENT

Section 5.41 details the role of the (Acting) Chief Executive Officer:

### 5.41. Role of CEO

- (1) The CEO, as the local government's chief executive officer, is responsible for managing the local government's administration and operations.
- (2) The CEO's executive role includes the following —
  - (a) causing council decisions to be implemented;
  - (b) managing the provision of services and facilities that the council has determined the local government is to provide in the district;
  - (c) determining procedures and systems for —
    - (i) implementing the local government's policies as determined by the council; and
    - (ii) otherwise managing the local government's administration and operations;
  - (d) being responsible for the employment, management, supervision, direction and dismissal of other employees  
  
(subject to section 5.37(2) in relation to senior employees);
  - (e) ensuring that records and documents of the local government are properly kept for the purposes of this Act and any other written law.
- (3) The CEO is the council's principal advisor and, as such, does the following —
  - (a) advises, and procures advice for, the council in relation to the local government's affairs and the performance of the local government's functions;
  - (b) ensures that the council has the information and advice it needs to make informed and timely decisions.
- (4) The CEO —
  - (a) liaises with the mayor or president on the local government's affairs and the performance of the local government's functions; and
  - (b) speaks on behalf of the local government if the mayor or president agrees.
- (5) The CEO performs any other function specified or delegated by the local government or imposed under this Act or another written law as a function to be performed by the CEO.

### **POLICY IMPLICATIONS**

There is no policy directly relevant to this report.

### **FINANCIAL IMPLICATIONS**

There is no direct financial implication to this report. The Acting CEO seeks to add value to Council Decisions and maximise community benefit of operations and project outcomes.

### **RISK IMPLICATIONS**

There is no direct risk implication to this report.

### **COMMUNITY AND STRATEGIC OBJECTIVES**

All areas of the Strategic Community Plan are relevant to this report. The Acting CEO is actively examining opportunities for progress against the plan.



**10.3.2. DESKTOP REVIEW STRATEGIC COMMUNITY PLAN**

Applicant:	Not Applicable
Location:	Whole of District
Date:	9 September 2025
Reporting Officer:	Ian McCabe Acting Chief Executive Officer
Disclosure of Interest:	No interest to disclose
File Number:	4.13.06
Attachment Reference:	NIL

**VOTING REQUIREMENT**

Absolute Majority

**OFFICER'S RECOMMENDATION**

*That Council:*

- 1. Approve the amendment of the Strategic Community Plan 2024 – 2034 by removing references to the Corporate Business Plan; and,*
- 2. Request the administration prepare a dedicated Corporate Business Plan for presentation to the December ordinary meeting of Council and draft other informing strategies as resources allow; and,*
- 3. Request administration allocates a status and priority criteria to all 'priority projects', as listed in the Strategic Community Plan, nominating target dates where relevant, change their designation to planned outcomes, and prepare regular reporting for the information of council and the community; and,*
- 4. Request the Acting CEO to initiate public notice for feedback on the current plan, status reporting and service satisfaction, making this available to council for workshop and development of an agenda item.*

**BACKGROUND**

The preparation of the Strategic Community Plan is a legislated requirement. The plan is prepared and issued to meet the obligation of the local government to 'plan for the future of the district' (s. 5.56 (1) of the Local Government Act 1995).

This item has been prepared to improve the Plan.

## **COMMENT**

The Shire of Wyalkatchem 'Strategic Community Plan 2024 – 2034' was adopted by Council 17 October 2024. The Plan details Council's Vision for the District and commits to principled action and speaks to the development of the Plan. The Plan lists 56 commitments titled as priority projects under four pillars or areas of activity: Community / Economy / Environment / Civic Leadership.

The list of 56 'priority projects' could be reduced by identifying areas of activity with commonalities; some of the 56 are strategic objectives for the future of the community but others are necessarily operational obligations of the local government. Creating greater focus on fewer goals will assist the local government marshal effort and target scarce resources.

The Plan indicates regular reporting of progress will be provided and indicates what the planning and review cycle will be. The shire has not delivered regular reporting and there is a significant body of work required to develop and deliver required plans that support the Community Plan.

Regular reporting will keep the community informed; in addition, in marking progress against the Plan, the local government demonstrates transparency and accountability. This item will contribute to meeting those important commitments.

This particular document was conflated with another legislated requirement of Council, the Corporate Business Plan. In the '2024 – 2034' community document, the corporate business plan is highly summarised and lacks sufficient detail to inform Council and the Community about the cost of operations of the shire. This downplays the significant cost and complexity of some functions. A properly constructed corporate business plan will support decision making while explaining the ability to provide services and expectations around service levels.

To identify what is strategic and therefore create a strategy to achieve, while aligning with the shire's ability to deliver, it is necessary to have a somewhat concrete objective, identify resources and timeline and then integrate that broad plan into the everyday work of the shire. In this way, it is possible to calculate how do we pay for this? How do ensure this project is useful? How do we check that our community still wants this now that a price tag is attached to it? These calculations of financial viability are termed the Long-Term Financial Plan, and they flow into business planning as a 'Corporate Business Plan' (the operational plan of the shire) and each annual budget – the

pricing of what the shire does and therefore the 'deficiency' required to balance the budget by the collection of rates.

This item attempts to clarify the objectives of the Plan. In the first instance it will remove references to the Corporate Business Plan – that document will be created and addressed in a separate item at a future time.

Secondly, there are items in the nature of 'business as usual' or are required by legislation, and operational plans will be made for their delivery with planning and reporting associated with the Corporate Business Plan.

Among the many items remaining, some will have great interest to the community. However, not all of these can be delivered. The local government has limited resources, a small staff, a small rates base and a low level of access to external funding. In addition, it's accepted that community assets (whether owned by the shire or in private hands) are generally aged with low levels of utilisation.

It is prudent to identify where the focus should lie and how best to leverage the resources available to maximise community benefit.

A council workshop held 4 September examined elements of the current Community Plan to do just this. Council's Vision was discussed:

A **well serviced** and **growing community**; where **quality of life, opportunity** and a strong sense of **belonging** is important.'

The following themes came from this discussion:

**Local Government PURPOSE** inferred by themes in the above:

Promoting Connectedness  
Improving the Quality of Life  
Creating an Environment of Opportunity

The second major part of the workshop examined many of the projects listed in the Community Plan. The councillors independently completed worksheets to identify priority and resource demand. As a group, the council identified the following as High Priority:

*2.2 Develop land and housing development opportunities in partnership with the private sector and all tiers of government.*

*2.3 Develop and implement an infrastructure plan to maintain, improve and expand shire housing stock within the term of this Strategic Community Plan 2024 – 2034.*

*5.1 Continue to collaborate to ensure local access to GP services by maintaining the medical centre. **Recommendation:** re-phrase this to more clearly state collaboration, services and the medical centre are each important to ensuring local access to GP and other visiting primary and allied health services.*

*5.2 Assist visiting primary and allied health services by providing facilities.*

**Recommendation:** The re-wording of 5.1 will mean this can be deleted.

*5.6 Increase the supply of quality independent living units in partnership with NEWROC, Wyalkatchem Senior Citizens Homes Trust and CEACA and all tiers of government.*

In addition, the following are either legislated (required) plans or are informing strategies to the required plans:

11.1 Demonstrated progress and reporting (against strategic plan)

11.2 Workforce Plan

11.3 Long Term Financial Plan (and) transparent financial management

11.4 (Ongoing) asset management planning

The preparation of each of the above, 11.1 to 11.4, is necessary to providing sufficient evidence and information for Council and the community to be informed and make evidence-based decisions.

That discussion inferred some themes for local government focus:

**Local Government FOCUS** inferred by themes in the above:

Contributes to an increase in housing diversity and numbers.  
Ensuring access to diverse, quality health services  
Actively prepares and publishes informative plans.

A discussion of other 'priority projects' within the Plan then occurred; each of these has recommendations for investigation, review and clarification. This process will examine opportunities to promote a project, remove a project, connect to community, encourage community feedback, engage councillors in further work and generally gather evidence across much of the listed projects.

It is a goal of this process to prepare status reporting to establish the status of the Plan and then mark progress against the Plan, in readiness for a formal review in 2026. This will enable the local government to prepare better plans, prepare council briefings and agenda items in readiness for the budget review in March 2026 and the subsequent budget for 2026/27.

## **STATUTORY ENVIRONMENT**

Local Government Act 1995, s. 5.56; r. 19C Local Government (Administration) Regulations 1996.

## **POLICY IMPLICATIONS**

There is no directly relevant policy to preparing and reporting the Strategic Community Plan.

There is a relationship between all areas of activity to the delivery of services to our community. Policy *1.8 Strategic Asset Management* emphasises the role of shire assets in delivering services; this policy requires a forward-looking view to position the shire to deliver services into the future.

All section 2 of the policy manual (*Finance*) is relevant to planning, investing, service delivery and reporting; as are many within section 3, *Risk Management*; section 5. *Staff Policies* in the development of a productive and resilient team; section 7. *Works and Services*, in promoting effective and efficient service delivery; 8. *Parks and Landscaping*; 9. *Community – Services and Facilities*; and 11. *Town Planning*, encouraging investment while ensuring amenity.

## **FINANCIAL IMPLICATIONS**

The Shire of Wyalkatchem 2025/26 financial budget includes \$1.6 million rates revenue and \$7.0 million expenditure. Most revenue is externally provided in the form of grants. The proper stewardship of these scarce resources requires the local government have well developed governance and financial systems. This includes internal and external audit.

Additionally, to ensure evidenced based decision making for the efficient and effective use of all resources, that delivers now while investing for future capability and capacity of the local government and district, the Shire of Wyalkatchem requires integrated planning mechanisms that provides information that is timely, evidence based, transparent and equitable. Information is a pivotal resource.

Without information, waste can manifest, service failures will occur, and community objectives will not be met.

## **RISK IMPLICATIONS**

Risk is the effect of uncertainty on meeting business objectives. Quality, well-constructed plans lower uncertainty in decision-making. This purpose of this item is to reduce uncertainty and improve the achievement of objectives.

**COMMUNITY AND STRATEGIC OBJECTIVES**

This item addresses all objectives within the Shire of Wyalkatchem Strategic Community Plan 2024 – 2034.

### **10.3.3. POLICY AMENDMENT**

Applicant:	Not Applicable
Location:	Not Applicable
Date:	10 September 2025
Reporting Officer:	Ian McCabe Acting Chief Executive Officer
Disclosure of Interest:	No interest to disclose (interest in common)
File Number:	4.14.1 Policy Manual
Attachment Reference:	1. Policy '5.10 Christmas / New Year Closure of Council Facilities'.

### **VOTING REQUIREMENT**

Simple Majority

### **OFFICER'S RECOMMENDATION**

*That Council:*

- 1. Approve the amendment of policy 5.10 'Christmas / New Year Closure of Council Facilities', removing the phrase 'for a total of ten (10) business days' from the Policy section.*

### **BACKGROUND**

Policy 5.10 Christmas / New Year Closure of Council Facilities is designed to ensure the health and well-being of employees at a time of year when connectedness is important. The current policy requires amendment to remove an error.

### **COMMENT**

The Christmas / New Year shutdown coincides with a period of public holidays and seasonal slowdown. It is advantageous for local government employees to access leave at a time when business demands are slowing. This is an important health and well-being initiative.

The current policy specifies that the shutdown of the 'shire administration and works depot be for ten (10) business days' over this period. This is not the usual practice and would result in an extended break; it is usual that the shutdown approximates ten calendar days, inclusive of public holidays and a local government holiday and may include a rostered day off and / or annual leave as it relates to individual employees.

For 2025/26, the current policy wording would see the business re-open Wednesday 7 January 2026, rather than 5 January 2026 as advised elsewhere.

The re-wording will align with usual operational practice and does not preclude employees from accessing approved leave, nor prevent a different period being applied.

#### **STATUTORY ENVIRONMENT**

There is no direct statutory implication.

#### **POLICY IMPLICATIONS**

Policy 5.10 (as amended), 'Christmas / New Year Closure of Council Facilities'.

#### **FINANCIAL IMPLICATIONS**

There is no financial implication to this item.

#### **RISK IMPLICATIONS**

Risk is the effect of uncertainty on meeting business objectives. This item provides for reduced uncertainty by setting business objectives and making them known.

#### **COMMUNITY AND STRATEGIC OBJECTIVES**

This item applies across all areas of local government activity.



### 5.10. CHRISTMAS / NEW YEAR CLOSURE OF COUNCIL FACILITIES

Responsible Department	Office of the Chief Executive Officer
Former policy Reference	Nil
Resolution Number	OMC 53 /2019 OMC 385/2021
Resolution Date	18 April 2019 16 November 2021
Last Amendment Date	18 April 2019 – New Policy; 22 October – 2 words removed 16 November 2021 – re write
Shire Related Documents	Nil
Related Legislation	Nil

#### OBJECTIVE

Authorising closure of administration office and depot over the Christmas and New Year period.

#### POLICY

The Shire Administration Office and Works Depot will be closed ***for a total of ten (10) business days*** over the Christmas and New Year period with the date of closure and return to work to be determined by the CEO on an annual basis.

#### **10.3.4. SETTING OF MEETING DATES**

Applicant:	Not Applicable
Location:	Not Applicable
Date:	10 September 2025
Reporting Officer:	Ian McCabe Acting Chief Executive Officer
Disclosure of Interest:	No interest to disclose (interest in common)
File Number:	13.05
Attachment Reference:	No Attachment.

#### **VOTING REQUIREMENT**

Simple Majority

#### **OFFICER'S RECOMMENDATION**

*That Council:*

- 1. Confirm that the Audit, Risk and Improvement Committee will meet at 3.30pm Thursday 18 December 2025; and,*
- 2. Be advised that the Acting CEO has set the dates for Christmas / New Year shutdown, from 2pm Friday 19 December 2025, re-commencing ordinary hours of business, Monday 5 January 2026; and,*
- 3. Set the date and time for the Annual Electors' general meeting as 6:00pm Thursday 12 February 2026; and,*
- 4. Set the date and times for ordinary meetings in calendar year 2026 as the third Thursday of each month, except January, when no meeting shall occur, with all meetings commencing at 4:00pm; and,*
- 5. Set the date and times for meetings of the Audit, Risk and Improvement Committee, calendar year 2026, as Thursday 19 March; Thursday 18 June; Thursday 17 September; and Thursday 17 December, with all meetings commencing at 3:00pm; and,*
- 6. Be advised that all meetings take place in Council Chambers, corner Flint St and Honour Avenue Wyalkatchem; and,*
- 7. Request the Acting CEO provide local public notice of the above meetings and arrangements.*

#### **BACKGROUND**

Regulation 12 Local Government (Administration) Regulations 1996 requires the publication of meeting details before the beginning of the year in which meetings are to be held.

## **COMMENT**

Regulation 12 Local Government (Administration) Regulations 1996 requires the publication of meeting details before the beginning of the year in which meetings are to be held. This is to comply with s.5.25 (1) (g) of the Local Government Act 1995.

More than a compliance exercise, the setting and publication of meeting dates and arrangements allows for good planning and good governance. It also allows for maximising community participation in local government, openness and transparency about local government activities and the effective use of limited resources.

This item addresses a number of matters; it will confirm the date for the meeting of the Audit, Risk and Improvement Committee to accept the Annual Report; it will advise council of the planned Christmas / New Year shutdown for 2025/26; it will set a date for the Annual Electors meeting to accept the 2024/25 Annual Report; it will set the meeting dates for the ordinary meetings of council in 2026; and it will set the meeting dates of the Audit, Risk and Improvement Committee for 2026.

In respect of the Annual Electors' meeting, the Annual Report will be presented at the Audit, Risk and Improvement Committee meeting of 18 December 2025; and subsequently at the ordinary meeting of 18 December 2025. It is a requirement of s. 5.27 (2) Local Government Act 1995 that 'a general meeting (of electors)...be held not more than 56 days after the local government accepts the annual report for the previous financial year' (s. 5.27 (3) Local Government Act 1995). Should the Annual Report be accepted on 18 December 2025, the annual electors meeting must therefore occur no later than Thursday 12 February 2026 (the 18 December is an excluded day, refer s. 61 (1) (b), Interpretations Act 1984).

## **STATUTORY ENVIRONMENT**

Local Government Act 1995, Part 5 Council Meetings, committees and their meetings and electors' meetings; Local Government (Administration) Regulations 1996, Part 3 Electors' Meetings; Interpretations Act 1984, Part VIII Provisions Regarding Time and Distance.

## **POLICY IMPLICATIONS**

Policy 5.10 (as amended), 'Christmas / New Year Closure of Council Facilities'; policy 6.1 Ordinary council meetings dates.

**FINANCIAL IMPLICATIONS**

There is no financial implication to this item.

**RISK IMPLICATIONS**

Risk is the effect of uncertainty on meeting business objectives. This item provides for reduced uncertainty by setting business objectives and making them known.

**COMMUNITY AND STRATEGIC OBJECTIVES**

This item applies across all areas of local government activity.

#### **10.3.5. TERMS OF REFERENCE AUDIT AND RISK COMMITTEE**

Applicant:	Audit and Risk Committee
Location:	Not Applicable
Date:	9 September 2025
Reporting Officer:	Ian McCabe Acting Chief Executive Officer
Disclosure of Interest:	No interest to disclose
File Number:	13.05 / Audit
Attachment Reference:	1. Charter and Terms of Reference, Audit and Risk Management Committee (2019) 2. Fact sheet: Reforms to governance and committees

#### **VOTING REQUIREMENT**

Simple Majority

#### **OFFICER'S RECOMMENDATION**

*That Council:*

- 1. Re-name the Audit and Risk Committee to the Audit, Risk and Improvement Committee; and,*
- 2. Request the Acting CEO to re-draft the Charter and Terms of Reference to the committee, amending errors and community plan references, for presentation within an agenda item to Council; and,*
- 3. Request the Acting CEO seek Expressions of Interest from suitably qualified persons to be an independent person as presiding member, deputy presiding member or committee member with commencement in 2026; and,*
- 4. Request the Acting CEO provide council with advice on the structure of the committee, including independent persons on the committee and other relevant matters.*

#### **BACKGROUND**

The Audit and Risk Committee is a legislated requirement and comprises all members of council. The Charter and Terms of Reference provide guidance to the committee on objectives, conduct, membership and function. The Charter and Terms of Reference include some errors, and legislative references are out of date. The committee has requested the document be updated to reflect current legislation.

## **COMMENT**

The Audit Committee of the Shire of Wyalkatchem is established under s. 7.1A of the Local Government Act 1995 and has specific obligations under the Local Government (Audit) Regulations 1996 for the conduct of the audit and receiving the audit report.

The audit report and the annual report are primary tools in the oversight of the financial affairs of the local government. As such they provide assurance to the community about the management of the local government and its ability to deliver good governance and services. The Compliance Audit Return is a case in point (r. 13, 14, 15).

The state government has been undertaking significant reform of the local government sector and its governing legislation for the past decade. The Local Government Amendment (Auditing) Act 2017 made the state Office of Auditor General (OAG) responsible for local government audit, effectively appointing the OAG as auditor for the local government (the Shire of Wyalkatchem). The OAG appoints a person within their office or a qualified auditor with an external firm to conduct the audit of the local government.

In the current year the audit partner is Anthony Macri of Macri Partners; the audit manager is Suren Herathmudalige (from Macri); and the representative of the Auditor General is Suraj Karki. An audit plan has been presented to the audit committee and can be seen in the minutes of the committee meeting 4 September 2025.

An important aspect of OAG oversight to the audit function is performance audits. Distinct from financial audit, these allow for the examination of process and compliance, thereby reducing risk and improving process. The OAG has examined specific functional areas that may be identified as having heightened risk for the sector, such as cyber-security.

Among the responsibilities of the Audit and Risk Committee is to meet with the auditor, to receive reports, to liaise with the CEO on responses and actions advise council on any reviews.

To effectively perform these functions, the committee must meet on a regular basis and generally be open to the public, publishing agendas and minutes. To guide the committee in its conduct of meetings and its business, the Charter and Terms of Reference must reflect contemporary requirements.

This item will amend the Charter and Terms of Reference to remove errors, update references to the Community Plan and align with legislative requirements.

#### Audit, Risk and Improvement Committees.

The Local Government Amendment Act 2024 includes a number of changes for audit, though not yet proclaimed. A particular change is the **requirement** for an independent person as presiding member. The committee **must** appoint an independent person as deputy member who **must** succeed the presiding member when they are unavailable. This means at least two persons on the committee must be independent, not a councillor and not a member of staff.

For the information of council, independent presiding members or committee members is now common in the local government sector. Examples include City of Kalgoorlie-Boulder, Shire of Mingenew, Shire of York, City of Karratha, Shire of Wickepin, City of Stirling, City of Busselton, Shire of Wandering, Shire of Toodyay, Shire of Dowerin, etcetera.

This item proposes Expressions of Interest to be independent members of the committee.

Another provision is that small council **may share a committee**.

### **STATUTORY ENVIRONMENT**

Local Government Act 1995, Part 7 Audit; Local Government (Audit) Regulations 1996; Local Government Amendment (Auditing) Act 2017; Local Government Amendment Act 2024; Local Government Amendment Act 2024, Commencement Proclamation 2025; Auditor General Act 2006.

### **POLICY IMPLICATIONS**

There is no directly relevant policy to this item. However, there are many references to audit or the audit committee in the policy manual, particularly in the conduct of operational practice.

### **FINANCIAL IMPLICATIONS**

It is highly likely there will be a need to allocate funds to pay meeting fees to independent members of this committee. There is no allocation in the 2025/26 budget.

### **RISK IMPLICATIONS**

Risk is the effect of uncertainty on meeting business objectives. The audit and risk committee has an important role in reducing uncertainty and improving the compliance, effectiveness and efficiency of the local government.

## **COMMUNITY AND STRATEGIC OBJECTIVES**

Audit, risk and improvement will apply across all areas of local government activity. In particular, the civic leadership goals of the '*Strategic Community Plan 2024 – 2034*' require a high standard of governance (11.1 to 11.5 refers).





# Audit and Risk Management Committee Charter and Terms of Reference

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This charter document defines the membership, authority, purpose, operational guidelines, responsibilities and resources of the Shire of Wyalkatchem Audit and Risk Management Committee, established by Council pursuant to Division A1, Section 7.1A of the *Local Government Act 1995* (the Act) and the *Local Government (Audit) Regulations 1996* and *Local Government Amendment (Auditing) Act 2017* (the Regulations)

## 1. NAME

The name of the Committee shall be the Shire of Wyalkatchem Audit and Risk Management Committee, hereinafter referred to in its abbreviated form as the Committee.

## 2. ESTABLISHMENT

The Committee is established pursuant to Section 7.1(A) of the Act.

## 3. DISTRICT

The Committee shall operate with the local government boundaries of the Shire of Wyalkatchem.

## 4. GUIDING PRINCIPLES

This Committee is established with the guiding principles in accordance with Division 1, Section 7.1A of the *Local Government Act 1995*, the *Local Government (Audit) Regulations 1996* the *Local Government (Financial Management) Regulations 1996* and the *Local Government Amendment (Auditing) Act 2017*.

## 5. OBJECTIVES

The primary objective of the Audit and Risk Management Committee is to accept responsibilities for the annual external audit and liaise with the Shire's auditor so that Council can be satisfied with the performance of the Shire of Wyalkatchem (the Shire) in managing its financial affairs.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the Shire's affairs, determining the Shire's policies and overseeing the allocation of its finance and resources. The Committee will ensure openness in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems and compliance with legislation.

The Committee is to facilitate:

- the enhancement of the credibility and objectivity of internal and external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- the coordination of the internal audit function with the external audit; and
- the provision of an effective means of communication between the external auditor, internal auditor, the CEO and the Council.

## 6. DUTIES AND RESPONSIBILITIES

The duties and responsibilities of the Committee will be –

- a) Provide guidance and assistance to Council as to carrying out the functions of the local government in relation to auditors;
- b) Meet with the auditor once in a year to provide a report to Council on the matters discussed and outcome of these discussions;
- c) Liaise with the CEO to ensure that the local government does everything in its power to –
  - Assist the auditor to conduct the audit and carry out his or her other duties under the act; and
  - Ensure that audits are conducted successfully and expeditiously;
- d) Examine the reports of the auditor after receiving a report from the CEO on the matters to –
  - Determine if any matters raised require action to be taken by the Shire; and
  - Ensure that appropriate action is taken in respect of those matters;
- e) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the Auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
- f) Review the scope of the audit plan and program and its effectiveness;
- g) Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or CEO;
- h) Review the level of resources allocated to internal audit and the scope of its authority;
- i) Review reports of internal audits and by monitoring the implementation of recommendations made by the audit and reviewing the extent to which Council and management reacts to matters raised;
- j) Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs;



- a) Monitor the risk exposure of the Shire by determining if management has appropriate risk management processes and adequate management information systems.
- b) Review the CEO's report on the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report the results or their consideration of that review to Council;
- c) Monitor the progress of any major lawsuits facing the Council/Shire;
- d) Monitor ethical standards and related party transactions by determining whether the systems of control are adequate and appropriate;
- e) Review issues relating to national competition policy, financial report by Shire business units and comparative performance indicators;
- f) Review the Shire's draft annual financial report, focusing on –
  - Accounting policies and practices
  - Changes to accounting policies and practices
  - The process used in making significant accounting estimates;
  - Significant adjustments to the finance report (if any) arising from the audit process;
  - Compliance with accounting standards and other reporting requirements; and
  - Significant variance from prior years.
- g) Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual report is signed;
- h) Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's term of reference;
- i) Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's term of reference following authorisation from Council;
- j) Review the annual Compliance Audit Return and report to the Council the results of that review

## **7. MEMBERSHIP**

Membership of the Committee will be appointed by absolute majority decision of Council and can include non-elected members, must include at least 3 Councilors and Councilors must comprise the majority of the Committee.

Neither the Chief Executive Officer nor any other employee of the Local Government can be a member of the Committee.

Membership of the Committee will comprise a total of 7 members consisting of;  
7 x Councilors

## **8. MEETINGS**

**8.1. Annual General Meeting**

Nil

**8.2. Committee Meetings**

The Audit and Risk Committee shall meet at least once every three months. A schedule of meetings will be developed and agreed to by the members. As a guide, meetings will be arranged to coincide with Council reporting deadlines, for example, in February / March to discuss the Statutory Compliance Return and in October to receive and authorise the draft annual report including the financial statements prior to its submission to the Minister. Additional meetings will be scheduled on an as needed basis.

**8.3. Quorum**

The Quorum for any meeting of the Committee is at least 50% of the number of member positions prescribed on the Committee, whether vacant or not, which equates to four (4) members being present to constitute a quorum.

**8.4. Voting**

Shall be in accordance with Sections 5.201 and 7.1C of the Act, with all members of the Committee entitled and required to vote (subject to financial and proximity interest provisions of the Act).

**8.5. Minutes**

Shall be in accordance with the Act, Section 5.22.

**8.6. Presiding Person**

The members will elect the Presiding Person and if required, Deputy of the Committee pursuant to the Act, Section 5.12.

**8.7. Who acts if no presiding member?**

Shall be in accordance with the Act, Section 5.14

**8.8. Meetings**

Meetings are open to the public pursuant to section 5.23 of the Act as the Committee has delegated power or duty.

**8.9. Public Question Time**

Public Question Time shall be held in accordance with the section 5.24 of the Act and Regulations 5, 6 and 7 of the Local Government (Administration) Regulations 1996.

**8.10. Members Conduct**

Members of the Committee are bound by the:

- Provision of Section 5.65 of the Local Government Act 1995;
- Shire of Wyalkatchem Standing Orders Local Laws 1999;
- Shire of Wyalkatchem Code of Conduct (amended from time to time);
- Local Government (Rules of Conduct) Regulations 2007 (Elected Members only): and Clause 34C of the Local Government (Administration) Regulations 1996;

With respect to their conduct and duty of disclosures of financial, proximity or impartiality interests, to the extent stated, dependent upon whether they are a Councillor, Employee or Local Government or a Community Member (community members are not bound to declare impartiality interest, unlike Councillors and Employees of Local Government nor are they bound by the Rules of Conduct Legislation).

#### **8.11. Secretary**

The Governance Executive Officer or that Officer's nominee will fulfil the role of non-voting secretary who will be responsible for preparation and distribution of agendas and minutes.

#### **8.12. Meeting Attendance Fees**

Nil.

#### **8.13. Reporting**

The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision making by Council in relation to the legislative functions and duties of local government that have not been delegated to the CEO.

Decisions of the Committee are to be made by simple majority.

Reports and recommendations of each Committee meeting requiring a resolution of Council shall be presented to the next ordinary meeting of Council or the first ordinary meeting of Council practicable.

### **9. DELEGATED AUTHORITY TO THE COMMITTEE**

Delegation No 1.1.1

#### **FUNCTION**

1. Authority to meet with the Shire's Auditor at least once every year on behalf of Council [s7.12A(2)].
2. Authority to:
  - a. Examine the report of the Auditor and determine matters that require action to be taken by the Shire of Wyalkatchem; and
  - b. Ensure that appropriate action is taken in respect to these matters [s.7.12A(3)].
3. Authority to prepare a report on any actions under s7.12A (3) in respect of an audit conducted in respect of a financial year for Council's endorsement, prior to sending the report to the Minister [s.7.12A(4)].

#### **CONDITIONS**

Nil

#### **RECORD KEEPING**



Audit and Risk Management Committee Minutes shall record and identify each decision made under this delegation in accordance with the requirements of Administration Regulation 19.

#### 10. STRATEGIC ALIGNMENT

The specific tasks and actions undertaken by this committee will assist the Shire of Wyalkatchem in achieving the following aspirations and objectives as contained within the Strategic Community Plan.

##### Objective: A well-managed and effective Council organisation

Outcome No.	Outcome	Action No.	Actions
5.1	A well-governed, efficient and responsive organisation	5.1.1	Implement effective governance structures
		5.1.2	Embed sound risk management frameworks to mitigate council's strategic and operational risk
		5.1.3	Deliver open and transparent Council decision-making and reporting
		5.1.4	Implement systems and processes to enhance organisational capability



Department of  
Local Government, Sport  
and Cultural Industries



# **Fact sheet: Reforms to governance and committees**

**Local Government Amendment Bill 2024**

# Introduction

The *Local Government Amendment Act 2024* (the Amendment Act) amends the *Local Government Act 1995* (the Act) to advance various reforms, including the establishment of a new Local Government Inspector (the Inspector) and monitors to enhance early intervention and assist local governments in resolving dysfunction.

In addition to the [Inspector and monitor reforms](#), a range of other reforms are being introduced that focus on good governance and decision-making at council and committee meetings:

- Revising the roles and responsibilities for the council, council members and local government chief executive officers (CEOs) to clarify the separation of powers and duties within local governments.
- Improving rules for closing part of a council or committee meeting to the public, to ensure greater transparency and that these meetings are held openly wherever possible.
- Changing audit committees to have an improved focus as “audit, risk and improvement committees” that will be independently chaired, with greater clarity on how council committees should operate.

## Roles and responsibilities

**Commenced December 2024**

The role of councils is to lead and represent their communities. Councils do so by engaging with their community, making decisions and setting the strategic direction of a local government. The administrative arm of the local government is responsible for implementing decisions and plans made by council.

The roles of the council, mayors or presidents, council members and the CEO have been further clarified in the second tranche of reforms. These changes ensure there is a clear distinction between the functions and responsibilities of a council and a CEO.

All council members are expected to:

- represent the interests of electors, ratepayers and residents of the district as well as consider the interests of other persons who work in or visit the district.
- participate in the decision-making process of the local government at council and committee.
- facilitate communication with the community about the local government’s decisions.
- facilitate and maintain good working relationships with other council members and the CEO.
- observe the separation of roles of the council and CEO.
- make decisions on merit, evidence and law, conscious of the capacity of the local government and with consideration of the local government’s finances and resources.
- promote an organisational culture that respects employees.



- maintain and develop the requisite skills to effectively perform their role.

As the leader of the local government council, mayors or presidents perform the following roles in addition to their council member role:

- provide leadership and guidance to the council and its members, including guidance about their roles.
- act as the principal spokesperson of the local government, including at ceremonial and civic functions, in a manner consistent with the resolutions of the council.
- preside at meetings of the council, maintaining order at those meetings and ensuring that those meetings are conducted in a manner consistent with the Act.
- promote and facilitate positive and constructive working relationships among council members.
- liaise with the CEO regarding the local government's affairs and performance of its functions.

The CEO is responsible for the administration and operation of the local government, including:

- causing council decisions to be implemented.
- managing the provision of the services and facilities that the council has determined the local government will provide.
- determining procedures and systems to implement the local government's policies and managing the local government's administration and operations.
- the employment, management, supervision and direction of other employees.
- ensuring that records and documents of the local government are properly kept.
- advising and procuring advice for the council in relation to the local government's affairs and performance of its functions.
- ensuring that the council has the information and advice it needs to make informed and timely decisions.
- keeping the minutes of council meetings.

The CEO liaises with the mayor or president on the local government's affairs and performance of its functions and may speak on behalf of the local government, with the mayor or president's agreement.

Role clarity is vital especially when different roles need to work together to achieve shared objectives. When people understand their roles, better decisions can be made and implemented more effectively, resulting better outcomes and improved use of ratepayer funds.

Finally, as of 7 December 2024 local governments are required to advise the Department of Local Government, Sport and Cultural Industries (DLGSC) when vacancies on the council arise.

## Roles of the council and local government staff



## Meetings behind closed doors

### To be commenced

By default, under the reforms, all council and committee meetings must be open to the public. In certain circumstances, part of a meeting may be closed to deal with specific information where there is a clear public interest for that information to remain confidential.

The reforms provide a much stronger definition of the limited reasons to close a meeting.

Matters where a meeting must be closed include:

- a committee of the Parliament advising the local government to be confidential
- the recruitment or employment of the CEO or a senior employee, including termination or review of the CEO's performance.

Examples of the types of information to be considered that may provide a basis for closing part of a meeting include:

- Legal advice or other matters which legal professional privilege extend to.
- Information relating to the personal affairs of an individual.
- Information contained in a tender received by the local government where that information is the tendered price or the tendered methodology for calculating that price.
- Information contained in a tender where the information discloses any technology, technology, or any manufacturing, industrial or trade process, that the tenderer proposes to use in performing the contract and which is not public (and if made public would have an adverse effect on the tenderer's business interests).
- Information which would endanger the security of the local government property or operations, including cybersecurity matters.
- Information which could impair the effectiveness of an investigation or that deals with a contravention or possible contravention of the law.

The reforms clarify that:

- A decision to close part of a meeting must be made in an open part of a meeting.
- The local government is to record the reason for closing part of a meeting, including the type of information that is to be considered.
- The minutes must include a description of how the local government has sought to maximise the degree of information available to the public about the matter being considered.

The Amendment Act also contains a new section to define irrelevant reasons for closing part of a meeting. These include:

- the information to be considered would cause embarrassment to the local government, council, or any individual
- the matter is controversial
- making the information public would result in criticism.

The new Inspector will be able to review a decision to close part of a meeting to the public.

All local governments are required to audio record parts of a meeting that are closed to the public. Additionally, as proposed in the reforms, the Inspector will be able to order that the local government release the audio recording to the public if the Inspector determines that the meeting was not closed in accordance with the Act or regulations.

# Audit, risk and improvement committees

## To be commenced

Audit committees will be revised as audit, risk and improvement committees (ARICs) and must have an independent presiding member to ensure a level of neutrality and impartial oversight in chairing these meetings. An independent presiding member must be a person who is not a council member of any local government or an employee of the local government. If a deputy presiding member is appointed, they must also be independent.

The introduction of an independent presiding member provides an opportunity for increased community confidence in a local government's financial and risk management. There may also be benefit to the local government through appointing an independent presiding member with risk and financial management expertise that may otherwise be unavailable.

This reform reflects modern governance practices in State Government authorities and agencies as well as private corporations.

Under the current provisions of the Act, an audit committee is required to be established comprising of 3 or more persons appointed by an absolute majority decision of the local government. The majority of the members must be council members and the CEO or a local government employee cannot be a member.

## Audit, risk and improvement committee model

The Act provides for the following distinct committee member roles:

- Presiding Member – responsible for facilitating and chairing committee meetings (section 5.12).
- Deputy Presiding Member – comparable to a Deputy Mayor/President, a deputy presiding member is a committee member who presides at meetings of the committee in the absence of the presiding member (section 5.12(2)).
- Deputy Member – a deputy to a committee member who only performs the function of the ordinary member when they are unable to do so (section 5.11A).

Under section 87 of the Amendment Act, a local government will be required to appoint an independent person as presiding member of the ARIC.

The reforms will require an ARIC to be structured as follows:

### **Independent Presiding Member**

- A local government must appoint an independent person as presiding member of the ARIC.

### **Independent Deputy Member/Deputy Presiding Member**

- A local government must appoint an independent person as Deputy Member to the Presiding Member, stepping in when the Presiding Member is unavailable.
- A local government may also appoint an independent committee member as Deputy Presiding Member.

### **Other Members**

- The ARIC must have at least three members including the independent presiding member.
- The CEO and local government employees cannot be members of the ARIC.

Smaller local governments may also now choose to share an ARIC to reduce the burden on their resources.

## **Council committees**

The Amendment Act includes changes to allow for greater transparency and clarity on how council committees operate.

The appointment process for appointing presiding members and deputy presiding members has also been simplified. From 1 July 2025 Councils will now appoint these roles by absolute majority decision, instead of the committee electing those roles by secret ballot.

Local governments are still able to establish informal working groups outside of the Act, which are not committees, to engage with their community or develop ongoing networks. The requirements of the Act do not apply to such groups.

Questions? Get in touch with DLGSC via email to [actreview@dlgsc.wa.gov.au](mailto:actreview@dlgsc.wa.gov.au)



Department of Local Government,  
Sport and Cultural Industries  
PO BOX 8349  
Perth Business Centre WA 6849  
Email: [communications@dlgsc.wa.gov.au](mailto:communications@dlgsc.wa.gov.au)  
Website: [www.dlgsc.wa.gov.au](http://www.dlgsc.wa.gov.au)

**10.4. PLANNING AND BUILDING**

NIL

**11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

**12. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

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

**14. MATTERS BEHIND CLOSED DOORS**

**15. CLOSURE OF THE MEETING**