



ATTACHMENTS

Ordinary Council Meeting
16 September 2025



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ATTACHMENT 8.1A
Minutes – Ordinary Council Meeting
19 August 2025



MINUTES

Ordinary Council Meeting
19 August 2025

NOTICE OF MEETING

Dear Elected Members and Members of the Public,

In accordance with the provisions of Section 5.5 of the Local Government Act, you are hereby notified that the August Ordinary Council Meeting has been convened for:

Date: Tuesday 19 August 2025

At: Shire of Narembeen Council Chambers
1 Longhurst Street, Narembeen

Commencing: 5.00pm

Ben Forbes
Acting Chief Executive Officer

14 August 2025

DISCLAIMER

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In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for license, any statement or limitation or approval made by a member or officer of the Shire of Narembeen during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Narembeen. The Shire of Narembeen warns that anyone who has an application lodged with the Shire of Narembeen must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application and any conditions attaching to the decision made by the Shire of Narembeen in respect of the application.

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UNCONFIRMED

1. Official Opening and Welcome

The Presiding Person welcomed everyone and declared the meeting open at 5.01 pm.

Attendees were notified that the meeting was being recorded in accordance with the Local Government (Administration) Regulation r14J.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr SW Stirrat	President
Cr HA Cusack	Deputy President
Cr TW Cole	
Cr MJ Currie	
Cr HJ Bald	
Cr CD Bray	
Cr AM Hardham	

Staff:

Mr B Forbes	Acting Chief Executive Officer
Mr K Markham	Executive Manager Infrastructure Services
Ms K Conopo	Executive Governance Officer

Member of Public:

Apologies:

Ms R McCall	Chief Executive Officer
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3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Application for Leave of Absence

Nil

6. Deputations/ Petitions/ Presentations/ Submissions

Nil

7. Confirmation of Previous Meetings

7.1 Ordinary Council Meeting 15 July 2025 Attachment 7.1A

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officer's Recommendation / Council Resolution – 7.1

That the minutes of the Shire of Narembeen Ordinary Council Meeting held on Tuesday 15 July 2025, as presented, be confirmed as a true and correct record of proceedings.

MIN 8040/25 **MOTION** - Moved Cr. Currie Seconded Cr. Bald

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

Items 7.2 and 8.1 were moved en bloc

7.2 Special Meeting of Council 18 July 2025 Attachment 7.2A

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officer's Recommendation / Council Resolution – 7.2

That the minutes of the Shire of Narembeen Special Meeting of Council held on Friday 18 July 2025, as presented, be confirmed as a true and correct record of proceedings.

MIN 8041/25 **MOTION** - Moved Cr. Cusack Seconded Cr. Bray

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

8. Minutes of Committee Meetings to be Received

8.1 Audit, Risk and Improvement Committee Meeting 19 August 2025 Attachment 8.1A (late attachment)

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officer's Recommendation – 8.1

That the minutes of the Audit Risk and Improvement Committee Meeting held on Tuesday 19 August, as presented, be received.

MIN 8041/25

MOTION - Moved Cr. Cusack

Seconded Cr. Bray

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

9. Recommendations from Committee Meetings for Council Consideration

9.1 Audit, Risk and Improvement Committee Meeting 19 August 2025, Item 6.1 Attachment 8.1A (late attachment)

Voting Requirements

☐ Simple Majority ☒ Absolute Majority

Officer's Recommendation – 9.1

That Council receive and endorse the Audit, Risk and Improvement Committee Terms of Reference.

Council Resolution – 9.1

That Council

- 1) Abolishes the Audit and Risk Committee
- 2) Establishes the Audit, Risk and Improvement Committee
- 3) Adopt the Audit, Risk and Improvement committee Terms of Reference, as attached.

MIN 8042/25

MOTION - Moved Cr. Cole

Seconded Cr. Currie

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

Reason for Change: Council wanted to ensure that the wording of the resolution correctly reflected the intent to reform and rename the committee in accordance with the new Terms of Reference.

9.2 Audit, Risk and Improvement Committee Meeting 19 August 2025, Item 6.5
Attachment 8.1A (late attachment)

Voting Requirements

- ☐ Simple Majority ☒ Absolute Majority

Officer's Recommendation – 9.2

That Council:

1. Receive the submissions received from independent persons
2. Recommend that Council, by absolute majority, appoint Rhonda Cole and Gina DeLuis as the independent members of the Audit, Risk and Improvement Committee
3. Recommend that Council appoint, by absolute majority, Rhonda Cole as the Chairperson of the Audit, Risk and Improvement Committee
4. Recommend that Council appoint, by absolute majority, Gina DeLuis as the Deputy Chairperson of the Audit, Risk and Improvement Committee.

Council Resolution – 9.2

That Council:

1. Receive the submissions received from independent persons
2. Recommend that Council, by absolute majority, appoint Rhonda Cole and Gina DeLuis as the independent members of the Audit, Risk and Improvement Committee
3. Recommend that Council appoint, by absolute majority, Rhonda Cole as the Chairperson of the Audit, Risk and Improvement Committee
4. Recommend that Council appoint, by absolute majority, Gina DeLuis as the Deputy to the Chairperson of the Audit, Risk and Improvement Committee.
5. Nominates the following Council Members as members of the Audit Risk and Improvement Committee:
 - a) Cr Stirrat
 - b) Cr Cusack
 - c) Cr Bald
 - d) Cr Bray
 - e) Cr Cole
 - f) Cr Currie
 - g) Cr Hardham

MIN 8043/25

MOTION - Moved Cr. Bray

Seconded Cr. Cole

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

Reason for change: Council wanted to ensure that the wording correctly reflected the wording of the Audit, Risk and Improvement Committee

10. Announcements by Presiding Member without Discussion

Nil

11. Officers Reports - Office of the Chief Executive Officer

11.1 WALGA AGM Delegates

Date:	30 July 2025
Location:	Not applicable
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Rebecca McCall, Chief Executive Officer
File Reference	GR/ WALGA/ 2025-2026
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	Nil

Purpose of Report

☒ Executive Decision ☐ Legislative Requirement

Summary

WALGA requires Local Governments to nominate two delegates and two proxies to participate in voting at the Annual General Meeting, held as part of the Local Government Convention.

Background

The WALGA AGM is a critical forum for mobilising the views of Western Australian Councils, confronting the emerging issues and developing directions forward for this sphere of government.

Comment

Council is required to nominate up to two (2) voting delegates and two (2) proxies for the Annual General Meeting of the Western Australian Local Government Association. A proxy is entitled to vote in the absence of a voting delegate. Voting delegates and proxies may be Elected members or officers.

The AGM is scheduled for Tuesday 23 September 2025 at 2.15pm.

Consultation

Nil

Statutory Implications

Nil

Policy Implications

WALGA Constitution

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
Objective: Well governed and efficiently managed Local Government
Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls in Place	Governance Calendar and Legislation
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

☐ Simple Majority ☒ Absolute Majority

Officers Recommendation / Council Resolution – Item 11.1

That Council nominate Cr Stirrat and Cr Cusack as the voting delegates and Cr Bald as the proxy to represent the Shire of Narembreen's interests at the WALGA AGM 2025.

MIN 8044/25

MOTION - Moved Cr. Currie

Seconded Cr. Cole

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

11.2 Communications Agreement Consultation Submission

Date:	30 July 2025
Location:	Not applicable
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Rebecca McCall, Chief Executive Officer
File Reference	GR/ WALGA/ 2025-2026
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	11.2A Communications Agreement Regulations and Order 2025 - Submission

Purpose of Report

☒ Executive Decision

☐ Legislative Requirement

Summary

Council is requested to endorse the Shire of Narembreen's submission to the Department of Local Government, Sport and Cultural Industries (DLGSC) on the *Local Government (Default Communications Agreement) Order 2025*.

Background

In June 2025, WALGA circulated a discussion paper inviting sector feedback on the draft regulatory framework to implement mandatory Communications Agreements between Councils and CEOs. These requirements are yet to commence under the *Local Government Amendment Act 2023*.

The Department has released draft regulations and a default Ministerial Order for consultation, closing Friday, 22 August 2025. Submissions may be provided directly to DLGSC and/or through WALGA.

The Shire held a Council Member Workshop on 15 July 2025 to review the WALGA paper and prepare a draft submission, with a commitment to seek formal endorsement at the August Ordinary Council Meeting.

Comment

The Shire's submission supports the overall intent of improving clarity and accountability in Council-CEO communication. However, it raises several concerns, including:

- The prescriptive nature of the draft documents;
- The proposed timing of commencement (immediately post-election);
- Ambiguity in definitions of information requests;
- Risks to the CEO's management role from potential staff direction by Elected Members;
- Lack of flexibility for small, resource-constrained local governments.

The submission includes detailed responses to WALGA's consultation questions and recommends a more enabling framework that reflects local government diversity.

Consultation

Council Discussion Forum – July 2015
WALGA Discussion Paper – Shire of Narembeen Submission

Statutory Implications

- *Local Government Act 1995*
- *Local Government Amendment Act 2023* (yet to commence – Communications Agreements)
- *Draft Local Government Amendment Regulations 2025*
- *Draft Local Government (Default Communications Agreement) Order 2025*

Policy Implications

Communication and Engagement Framework

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
Objective: Well governed and efficiently managed Local Government
Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Indequate Document Management Processes
Risk Category	Compliance
Consequence Description	Unsubstantiated, low impact, low profile or 'no news' item
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls in Place	Legislation
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officers Recommendation / Council Resolution – Item 11.2

That Council:

1. Endorses the submission titled “*Communications Agreement Regulations and Order – Shire of Narembeen Submission*” as attached.
2. Authorises the Chief Executive Officer to lodge the submission with the Department of Local Government, Sport and Cultural Industries before the consultation closing date of 22 August 2025.

MIN 8045/25

MOTION - Moved Cr. Cusack

Seconded Cr. Hardham

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

11.3 Sport and Recreation Facilities Plan 2021-2031 – Desktop Review – June 2025

Date:	30 July 2025
Location:	Not applicable
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Rebecca McCall, Chief Executive Officer
File Reference	CP/PLANNING/Sport and Recreation Facilities Plans
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	11.3A Sport and Recreation Facilities Plan 2021-2031 Desktop Review June 2025

Purpose of Report

☒ Executive Decision

☐ Legislative Requirement

Summary

Council is requested to endorse the updated Sport & Recreation Facilities Plan 2021–2031 following a desktop review conducted in June 2025.

Background

The Sport & Recreation Facilities Plan was originally adopted in 2021 and reviewed in 2024 in consultation with local sporting stakeholders. The purpose of the 2025 desktop review is to document progress, changes, or completion of identified projects and to ensure the Plan remains a relevant and practical tool for guiding investment in sport and recreation infrastructure.

Comment

The reviewed Plan provides updated commentary on current and future facility requirements, progress against earlier actions, and refined priorities based on club consultation and facility use. It ensures continued relevance and informs planning, advocacy, and funding applications.

Consultation

Council Discussion Forum – July 2015

Statutory Implications

Nil

Policy Implications

Communication Engagement Plan
Integrated Planning Framework

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
Objective: Well governed and efficiently managed Local Government
Strategy: 4.1 Forward planning and implementation of plans to achieve strategic priorities

Asset Management Plan

Supports future asset planning and renewal programs by aligning recreational infrastructure priorities with community needs and long-term facility condition assessments.

Long Term Financial Plan

Identified projects and priorities will inform updates to the Long-Term Financial Plan as part of future reviews and budget planning.

Risk Implications

Risk Profiling Theme	Indequate Document Management Processes
Risk Category	Reputational
Consequence Description	Unsubstantiated, low impact, low profile or 'no news' item
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls in Place	Corporate Calendar; IPR Framework, Risk Dashboard
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Adoption of the reviewed Plan has no immediate financial impact. Future funding requirements for recommended projects will be considered through annual budget processes and external funding opportunities.

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officers Recommendation / Council Resolution – Item 11.3

That Council:

1. Endorses the Sport & Recreation Facilities Plan 2021–2031 – Desktop Review (June 2025).
2. Notes that the Plan will guide the future planning, resourcing, and development of sport and recreation infrastructure in the Shire of Narembreen.

MIN 8046/25

MOTION - Moved Cr. Currie

Seconded Cr. Cusack

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

11.4 Proposed Shire of Narembeen Bush Fire Brigades Local Law

Date:	30 July 2025
Location:	Not applicable
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Rebecca McCall, Chief Executive Officer
File Reference	LAWS AND ENFORCEMENT\LOCAL LAWS
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	11.4A Draft Shire of Narembeen Bush Fire Brigades Local Law

Purpose of Report

☐ Executive Decision

☒ Legislative Requirement

Summary

It is proposed to make a Shire of Narembeen Bush Fire Brigades Local Law. Section 43 of the *Bush Fires Act 1954* requires local governments that have brigades to also have a local law. A draft local law is attached, which if adopted will be advertised for comment from the public and the results reported to Council before it comes into effect.

Background

The Shire has volunteer bush fire brigades but no corresponding local law. Section 43 of the *Bush Fires Act 1954* (the Act) provides that a local government which establishes a bush fire brigade shall by its local laws:

“provide for the appointment or election of a captain, a first lieutenant, a second lieutenant, and such additional lieutenants as may be necessary as officers of the bush fire brigade, and prescribe their respective duties.”

Sections of the *Bush Fires Act* where a local government may make local laws are:

- Under s33(5a) to require land owners to make fire breaks. Section 33(1) though allows this to be done simply by publishing a notice in the Gazette or a newspaper circulating in the district; and where a local government does so the provisions of the notice override the local law.
- Under s41(1), to establish and maintain one or more bush fire brigades and equip them with appliances, equipment and apparatus; and
- Under s62, make local laws in relation to —
 - the appointment, employment, payment, dismissal and duties of bush fire control officers; and
 - the organisation, establishment, maintenance and equipment with appliances and apparatus of bush fire brigades to be established and maintained by the local government; and
 - any other matters affecting the exercise of any powers or authorities conferred and the performance of any duties imposed upon the local government by this Act.

Most critical matters are dealt with under the *Bush Fires Act* and Regulations. For example:

- Part 2 of the Bush Fires Act sets out the powers of the Fire and Emergency Services Commissioner, provides for the appointment of bush fire liaison officers, and sets out powers of police or authorised persons as well as providing for entry on to land or buildings for the purposes of the Act;
- Part 3 sets out measures to prevent bush fires, including restricted or prohibited burning times, fire bans, and provisions about burning of land or rubbish. Section 33 allows a local government to require occupiers of land to establish fire breaks by a notice in the Gazette and or public notice, or by local law;
- Part 4 deals with the control and extinguishment of bush fires. In particular:
 - Section 36 provides that a local government may expend funds to control and extinguish bush fires;
 - Under s37 a local government must insure volunteer fire fighters and bush fire brigade equipment;
 - Section 38 provides that a local government may appoint a person as a bush fire control officer (and who does not necessarily have to be a local government employee), and of whom can be a Chief Bush Fire Control Officer and deputy. Under s38A the FES commissioner may appoint a person as a Chief Bush Fire Control officer if requested by a local government for its district;
 - Section 39 sets out the powers of bush fire control officers;
 - Section 40 sets out the powers and duties of local governments, brigades, and bush fire control officers in the event of a bush fire;
 - Section 41 provides that Act, a local government shall keep a register of bush fire brigades and their members in accordance with the regulations, and may at any time cancel the registration of a bush fire brigade;
 - Under s42A, any group of persons, however constituted and whether incorporated or not, may be established as a bush fire brigade under section 41(1) or 42(1).
 - Section 43 is the only area of the Bush Fires Act that requires a local government to make a local law (discussed below); and
 - Sections 44 – 47 deal with fire-fighting by officers of bush fire brigades, 'CALM' and bush fire control officers.
- Part 5 deals with miscellaneous matters and among other things:
 - Allows a local government to delegate any of its powers and duties to its CEO; and
 - Provides for penalty and prosecution provisions.

Comment

Local laws are usually used to regulate activities in communities generally. They typically set out a set of requirements and include provisions for non-compliance such as notices, infringements or prosecution. Services run by volunteers are not usually 'regulated' by local laws.

As noted above however, the Act requires a local law to be made, and as such attached is a draft new Shire of Narembeen Bush Fire Brigades Local Law. It is based on a model developed by the WA Local Government Association.

Consultation

Ben Forbes, Acting CEO
 Rebecca McCall, Chief Executive Officer
 Darren Mollenoyux, 150Square
 WALGA Governance Team

Legislative Requirements for Consultation

Section 62 of the Bush Fires Act 1954 provides that a local government may make local laws using the process set out in section 3.12 of the *Local Government Act 1995*. Amongst other things this requires a local government to give local public notice stating that it proposes to make a local law, the purpose and effect of which is summarised in the **notice for a period of 6 weeks** after it first appears.

The purpose and effect of the proposed Shire of Narembeen Bush Fire Brigades Local Law is:

Purpose

To provide for the appointment or election of a captain, a first lieutenant, a second lieutenant, and such additional lieutenants as may be necessary as officers of bush fire brigades in the district, and prescribe their respective duties, and other matters relating to the operation of bush fire brigades.

Effect

The appointment or election of a captain, a first lieutenant, a second lieutenant, and such additional lieutenants as may be necessary as officers of bush fire brigades in the district is prescribed, as are their respective duties, and other matters relating to the operation of bush fire brigades.

As part of the process, local governments are also required to send a copy of the proposed local law to the Ministers for Local Government and Emergency Services.

The results of the community consultation and feedback from the Ministers are to be considered by Council before it makes the local law.

Statutory Implications

Local laws are made using the process set out in s3.12 of the Act.

Local Government Election – Caretaker Period Impacts

Section 3.73 of the *Local Government Act 1995* prohibits a local government from making, or deciding to make, a local law during the caretaker period (see s. 3.73(1)(a), (h) and (2)). The actions outlined in s. 3.12(1)–(3) do not constitute making or deciding to make a local law.

Therefore an agenda item is presented to Council at the August 2025 Ordinary Council Meeting recommending approval to give local public notice of the draft local law in accordance with s. 3.12(3).

Following the conclusion of the caretaker period, a further report will be presented to Council for consideration under s. 3.12(4), at which point Council may resolve to make the local law.

Policy Implications

- Shire of Narembeen Bush Fire Advisory Committee – Terms of Reference September 2024
- Shire of Narembeen DRAFT Bushfire Framework 2025
- Shire of Narembeen Management of Bushfire Brigades Policy

Strategic Implications

Strategic Community Plan

Strategic Priority:	4. Civic Leadership
Objective:	Well governed and efficiently managed Local Government
Strategy:	4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls in Place	Governance Calendar, Financial Management Framework and Legislation
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

There are costs associated with the drafting, advertising and Gazettal of the proposed local law which are accommodated within the 2025/26 Budget.

Voting Requirements

☒ Simple Majority

☐ Absolute Majority

Officers Recommendation / Council Resolution – Item 11.4

That Council:

1. In accordance with sections 3.12(3)(a) of the Local Government Act 1995, approve local public notice be given stating that:
 - a. It is proposed to make a Shire of Narembeen Bush Fire Brigades Local Law, and a summary of its purpose and effect;
 - b. Copies of the proposed local law may be inspected at the Shire offices;
 - c. Submissions about the proposed local law may be made to the Shire within a period of not less than 6 weeks after the notice is given;
2. In accordance with s3.12(3)(b) of the Act, note that as soon as the notice is given, a copy of the proposed local law be sent to the Ministers for Local Government and Emergency Services;
3. In accordance with s3.12(3)(c) of the Act, note that a copy of the proposed local law will be supplied to any person requesting it; and
4. Note that the results of the public consultation will be presented to Council for consideration of any submissions received, at the next Ordinary Meeting of Council following the 2025 Local Government Elections Caretaker Period.

MIN 8047/25

MOTION - Moved Cr. Hardham

Seconded Cr. Cole

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

11.5 Delegation – Restricted Access Vehicles (RAV) on Shire Roads

Date:	13 August 2025
Location:	Not applicable
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Kathryn Conopo, Executive Governance Officer
File Reference	G\AUTHORISATIONS\Delegations\Delegations Register
Previous Meeting Reference	June Discussion Forum 2025
Disclosure of Interest:	Nil
Attachments:	11.5A Delegation – Restricted Access Vehicles (RAV) on Shire Roads

Purpose of Report

☒ Executive Decision

☐ Legislative Requirement

Summary

For Council to consider delegating the initial assessment and feedback to Heavy Vehicle Services (HVS) for applications for use of Restricted Access Vehicles (RAV) on Shire roads to the Chief Executive Officer and endorse the revised Delegations Register including this new delegation, as per the attached.

Background

Road users must apply to HVS, who administer heavy vehicle usage in Western Australia on behalf of Main Roads WA, for permission to operate vehicles that fall under the RAV classification scheme. When the proposed route includes Shire roads, HVS will contact the Local Government as the road owner for an initial assessment and suggested acceptance or rejection of the application. Alternatively, the Local Government may suggest accepting the application with various conditions (maximum speeds, prescribed use of lights, etc).

Based on previous discussions with Council, to improve efficiency and offer faster response times it was informally agreed that delegation to assess applications and provide recommended findings to HVS should be given to the CEO.

Comment

The provision of feedback to HVS for RAV permits falls under broader framework of the guidelines for heavy vehicle road-use and RAV permitting by Main Roads. It should be noted that Main Roads WA has the ultimate authority to review and make determinations for all RAV applications and can ignore the input provided by the Local Government if they so choose.

The proposed delegation to the CEO to assess and provide recommendations to HVS for proposed RAV permits is solely for applications where the proposed vehicles(s) are of a higher RAV rating than the road is currently, noting that a large portion of Council's road network are rated RAV 7 following a recent review by management and Council.

Due to Main Roads having the ability to ultimately make the final decision regarding all heavy vehicle permits, Council's feedback to HVS, including proposed restrictions, is significantly limited in scope.

Accordingly, there is minimal discretion in recommending that Main Roads accept or reject an application, making the process arguably operational in nature, best fitting a function of the CEO as opposed to Council.

Consultation

Executive Manager Infrastructure Services
Executive Manager Corporate Services
Council – June Discussion Forum

Statutory Implications

Local Government Act 1995

5.42. Delegation of some powers and duties to CEO

- (1) A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under —
- (a) this Act other than those referred to in section 5.43; or
 - (b) the Planning and Development Act 2005 section 214(2), (3) or (5).

* Absolute majority required

- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

5.44. CEO may delegate powers and duties to other employees

- (1) A CEO may delegate to any employee of the local government the exercise of any of the CEO's powers or the discharge of any of the CEO's duties under this Act other than this power of delegation.
- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.
- (3) This section extends to a power or duty the exercise or discharge of which has been delegated by a local government to the CEO under section 5.42, but in the case of such a power or duty —
- (a) the CEO's power under this section to delegate the exercise of that power or the discharge of that duty; and
 - (b) the exercise of that power or the discharge of that duty by the CEO's delegate, are subject to any conditions imposed by the local government on its delegation to the CEO.
- (4) Subsection (3)(b) does not limit the CEO's power to impose conditions or further conditions on a delegation under this section.
- (5) In subsections (3) and (4) —
conditions includes qualifications, limitations or exceptions

Policy Implications

Shire of Narembreen Delegations Register

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
Objective: Well governed and efficiently managed Local Government
Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls in Place	Governance Calendar and Legislation
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

☐ Simple Majority ☒ Absolute Majority

Officers Recommendation / Council Resolution – Item 11.5

That Council, by absolute majority and as per the attached, delegate the authority to the Chief Executive Officer to:

1. assess applications for Restricted Access Vehicle (RAV) use on Shire roads and provide recommendations regarding the acceptance, rejection or acceptance with conditions of such applications to Main Roads Western Australia, providing that this authority is exercised in compliance with Main Roads Western Australia guidelines
2. provide written approval to applicants to operate on Council's RAV rated roads, where such approval is required as a condition of operating on the relevant roads.

MIN 8048/25

MOTION - Moved Cr. Bray

Seconded Cr. Bald

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

12. Officers Reports - Development and Regulatory Services

Nil

13. Officers Reports - Corporate Services

13.1 Council Policy Review

Date:	30 July 2025
Location:	Nil
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Kathryn Conopo, Executive Governance Officer
File Reference	ADM541
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	13.1A Policies for Review

Purpose of Report

☒ Executive Decision ☐ Legislative Requirement

Summary

For Council to review the attached policy amendment(s)

Background

The Council has a significant number of policies covering a range of issues which require periodical review.

Comment

The following policies have been reviewed by management and Council. Comments regarding the nature of any changes is provided relative to each policy.

Policy	Summary of Changes
Crossovers	More detail and information to provide clear guidance when dealing with Crossover requests. The Guidelines and Specifications for Crossovers are yet to be developed but will be based on WALGA's Crossover Guidelines manual which is attached.
Smoking and Vaping	This policy applies to all Shire residential lease agreements and staff involved in their preparation, focusing solely on the determination of rent and excluding property management or maintenance matters.
Record Keeping Policy	Incorporates changes to state record keeping legislation.

Consultation

Chief Executive Officer
Executive Manager Corporate Services
Executive Manager Infrastructure Services
Councillors –July 2025 Discussion Forum

Statutory Implications

Local Government Act 1995

Section 2.7 Role of council

- (1) The council —
 - (a) governs the local government's affairs; and
 - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
 - (a) oversee the allocation of the local government's finances and resources; and
 - (b) determine the local government's policies.

[Section 2.7 amended: No. 17 of 2009 s. 4.]

Section 5.41 Functions of CEO

The CEO's functions are to —

- a) advise the council in relation to the functions of a local government under this Act and other written laws; and
- b) ensure that advice and information is available to the council so that informed decisions can be made; and
- c) cause council decisions to be implemented; and
- d) manage the day-to-day operations of the local government; and
- e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions; and
- f) speak on behalf of the local government if the mayor or president agrees; and
- g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and
- h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and
- i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.

Policy Implications

Council has Adopted Strategic Policy Framework which guides the format, content, nature and review date for each policy. The Strategic Policy Framework also differentiates between Council Policies, Executive Policies and Procedures/Manuals.

It is considered good corporate governance to review policies as they fall due and to consider if any new policies should be added in line with legislative changes.

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
Objective: Well governed and efficiently managed Local Government
Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls in Place	Governance Calendar, Financial Management Framework and Legislation
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officers Recommendation / Council Resolution – Item 13.1

That council adopt the revised policies, as attached.

MIN 8049/25

MOTION - Moved Cr. Hardham

Seconded Cr. Currie

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

13.2 Council Policy Review (Repeal)

Date:	30 July 2025
Location:	Nil
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Kathryn Conopo, Executive Governance Officer
File Reference	ADM541
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	13.2A Policies for repeal

Purpose of Report

☒ Executive Decision ☐ Legislative Requirement

Summary

To review several Council policies of an administrative nature

Background

The Council has a significant number of policies covering a range of issues which require periodical review.

Comment

The following policies are recommended for repeal, and comment is provided relative to each policy.

Policy	Reason for repeal
Fraud and Corruption Prevention	The contents of this policy are covered under existing legislation.
Newly Elected Councillors	Timing and procedures for the swearing-in of elected members are already prescribed under the Local Government Act 1995 and associated regulations, making the policy redundant.
Approving Restricted Access Vehicles (RAV) on Shire Approved Low Volume Roads	The contents of this policy are covered under existing legislation.

Consultation

Chief Executive Officer
Executive Manager Corporate Services
Executive Manager Infrastructure Services
Councillors – July 2025 Discussion Forum

Statutory Implications

Local Government Act 1995

Section 2.7 Role of council

- (1) The council —
 - (a) governs the local government's affairs; and
 - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
 - (a) oversee the allocation of the local government's finances and resources; and
 - (b) determine the local government's policies.

[Section 2.7 amended: No. 17 of 2009 s. 4.]

Section 5.41 Functions of CEO

The CEO's functions are to —

- a) advise the council in relation to the functions of a local government under this Act and other written laws; and
- b) ensure that advice and information is available to the council so that informed decisions can be made; and
- c) cause council decisions to be implemented; and
- d) manage the day-to-day operations of the local government; and
- e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions; and
- f) speak on behalf of the local government if the mayor or president agrees; and
- g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and
- h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and
- i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.

Policy Implications

Council has Adopted Strategic Policy Framework which guides the format, content, nature and review date for each policy. The Strategic Policy Framework also differentiates between Council Policies, Executive Policies and Procedures/Manuals.

It is considered good corporate governance to review policies as they fall due and to consider if any new policies should be added in line with legislative changes.

Strategic Implications

Strategic Community Plan

Strategic Priority:	4. Civic Leadership
Objective:	Well governed and efficiently managed Local Government
Strategy:	4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls in Place	Governance Calendar, Financial Management Framework and Legislation
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

Simple Majority



Absolute Majority

Officers Recommendation / Council Resolution – Item 13.2

That council repeal the policies, as attached.

MIN 8050/25**MOTION** - Moved Cr. Bray

Seconded Cr. Bald

CARRIED 7 / 0*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil*

13.3 Schedule of Accounts for the month ended 31 July 2025

Date:	12 August 2025
Location:	Not applicable
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services
Author:	Ben Forbes, Executive Manager Corporate Services
File Reference	FINANCIAL MANAGEMENT\ACCOUNTING\End of month
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	13.3A Schedule of Accounts paid for the month ended 31 July 2025 13.3B Credit card payments, July 2025

Purpose of Report

☐ Executive Decision ☒ Legislative Requirement

Summary

For Council to receive the list of payments made by the Shire of Narembreen for the month ended 31 July 2025.

Background

The Shire's schedule of accounts paid is to be provided to Council each month, pursuant to the requirements of *Local Government (Financial Management) Regulation 1996*.

Comment

As per the attached schedule, total payments from Municipal funds for the month ended 31 July 2025 total \$1,194,187.31, in addition to \$3,630.77 of expenditure on Council credit cards that were not yet debited from Council's transaction account.

Consultation

Nil

Statutory Implications

Local Government (Financial Management) Regulations 1996

Reg. 13 List of Accounts

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

- d. Sufficient information to identify the transaction.
3. A list prepared under sub regulation (1) or (2) is to be –
 - a. Presented to the council at the next ordinary meeting of council after the list is prepared; and
 - b. Recorded in the minutes of that meeting.

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
 Objective: Well governed and efficiently managed Local Government
 Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls in Place	Governance Calendar, Financial Management Framework and Legislation
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officers Recommendation / Council Resolution – Item 13.3

That Council receive and endorse the schedule of accounts paid for the month ended 31 July 2025.

MIN 8051/25

MOTION - Moved Cr. Cole

Seconded Cr. Currie

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

14. Officers Reports - Community Services

15. Officers Reports - Infrastructure Services

16. Elected Member Motions of which Previous Notice has been Given

17. Elected Member Motions Without Notice

18. New Business of an Urgent Nature Approved by the Presiding Person or Decision

19. Matters for which the Meeting may be Closed

19.1 Close the meeting to the public

Voting Requirements

☒ Simple Majority

☐ Absolute Majority

Officers Recommendation / Council Resolution – Item 19.1

That Council close the meeting to the public in accordance with Section 5.23(2)(c) of the Local Government Act, to discuss a contract which may be entered into by the local government.

MIN 8052/25

MOTION - Moved Cr. Cole

Seconded Cr. Hardham

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

The meeting was closed to the public 5.20pm

The Public recording was ceased

The Confidential recording commenced

19.2 RFT 2025-05 – Supply, Spray and Cover of Bituminous Products

Date:	11 August 2025
Location:	Not applicable
Responsible Officer:	Ken Markham, Executive Manager Infrastructure Services
Author:	Ken Markham, Executive Manager Infrastructure Services
File Reference	CS/ Tenders/ 2025/ RFT 2025-06
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	19.2A Tender documents, Evaluation worksheet and draft contract.

Purpose of Report

- ☐ Executive Decision ☒ Legislative Requirement

Summary

For Council to review and make a decision regarding awarding tender RFT 2025-05 for the Supply, Spray and Cover of Bituminous products.

Voting Requirements

- ☐ Simple Majority ☒ Absolute Majority

Officers Recommendation / Council Resolution – Item 19.2

That Council by absolute majority:

1. Award tender RFT 2025-06 for the supply, spray and cover of bituminous products to Bitutek Pty Ltd (ABN 86 154 879 080).
2. Endorse a contract term with Bitutek for an initial period of two years with an optional one-year extension, commencing from the date the contract is signed, with the extension of the contract being dependent on satisfactory performance of the products and service provided.
3. Authorise the CEO to negotiate and execute the contract with Bitutek Pty Ltd (ABN 86 154 879 080), provided that the final contract is substantially similar to the attached draft contract
4. Authorise the CEO to undertake a review of the contractor's performance the end of the second year and, if satisfied, approve the optional one-year extension.

MIN 8053/25

MOTION - Moved Cr. Cusack

Seconded Cr. Cole

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

19.3 Re-open the meeting to the public

Voting Requirements

☒ Simple Majority

☐ Absolute Majority

Officers Recommendation / Council Resolution – Item 19.3

That Council re-open the meeting to the public.

MIN 8054/25

MOTION - Moved Cr. Cole

Seconded Cr. Bald

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

The meeting was reopened to the public 5.23pm

The Confidential recording was ceased

The Public recording recommenced

The Presiding Officer read the Council Resolution for 19.2 aloud.

20. Closure of Meeting

The next meeting will be held on Tuesday 16 September 2025 commencing at 5.00pm

There being no further business, the chair declared the meeting closed at 5.24pm

ATTACHMENT 9.1A
RoeROC Ordinary Meeting 4 September 2025

ROEROC

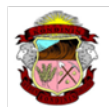
Roe Regional Organisation of Councils
Corrigin | Kondinin | Kulin | Narembeen

MINUTES

RoeROC Ordinary Meeting

Thursday 4th September 2025

Shire of Narembeen Council Chambers



1. Opening And Announcements

The Chairperson, Cr Scott Stirrat declared the meeting open and welcomed attendees at 1.20pm

2. Attendance

Cr S Jacobs N Manton	Deputy President, Shire of Corrigin CEO, Shire of Corrigin
Cr S Stirrat Cr H Cusack R McCall	President, Shire of Narembeen (Chairperson) Deputy President, Shire of Narembeen (<i>joined at 2.10pm</i>) CEO, Shire of Narembeen
Cr B Smoker	Deputy President, Shire of Kulin
B Wright	CEO, Shire of Kondinin
D Mollenoyux	Executive Officer, RoeROC

3. Apologies

<i>Cr D Hickey</i>	<i>President, Shire of Corrigin</i>
<i>Cr G Robins</i>	<i>President, Shire of Kulin</i>
<i>A Leeson</i>	<i>CEO, Shire of Kulin</i>
<i>Cr K Mouritz</i>	<i>President, Shire of Kondinin</i>
<i>Cr B Gangell</i>	<i>Deputy President, Shire of Kondinin</i>
<i>B Gerrard</i>	<i>Principal Roe EHO</i>
<i>L Pitman</i>	<i>Environmental Health Officer</i>

4. Guests

<i>Fiona Murphy</i>	<i>EMFS, Shire of Kulin</i>
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5. Declarations of Interest

Nil

6. Minutes Of Meetings

- Minutes of the RoeROC Meeting held on the 5th June 2025, included at Attachment 6.1.
- Minutes of the RoeROC Executive Meeting held on the 28th July 2025, included at Attachment 6.2.
- Minutes of the RoeROC Shared Services Working Group Meeting held on the 12th August 2025, included at Attachment 6.3.

Note: correction made to resolution 5.2 in the RoeROC SSWG minutes.

Officer Recommendation and Resolution

Moved: Cr Jacobs

Seconded: Cr Smoker

The following minutes endorsed en bloc;

That the Minutes of the Ordinary Meeting held on the 5th June 2025 are received as a true and correct record of proceedings.

The following minutes were received;

- **RoeROC Executive Meeting held on the 28th July 2025**
- **RoeROC Shared Services Working Group Meeting held on the 12th August 2025**

Carried

7. Presentations

Wheatbelt Connect Presentation

Sam Harma, Land Coordinator attended the meeting and gave a presentation on Wheatbelt Connect.

For a background on Wheatbelt Connect, please visit their website [Wheatbelt Connect](#).

8. Status Reports

8.1 RoeROC Status Report

The report is provided at item 14 of this document.

8.2 RoeROC Executive Officer Key Performance Indicators Status Report

A copy of the Executive Officer KPI Status Report is provided at item 15 of this document.

No questions and both reports were noted.

9. Matters for Information / Update – Bendering Landfill Site & RoeHealth

9.1. Bendering Waste Site

Bendering Landfill Compliance Audit Report July / August 2025 will be emailed out once it has been received.

9.2. Bendering Landfill Site Working Group – Talis Session

Talis held a workshop with the Bendering Landfill Site Working Group on the 29th July 2025.

A copy of the agenda for the day cover the following:

- Project Background (How we got to this point and what was done by Talis)
- Legislative Context
 - Environmental Protection (Rural Landfill) Regulations 2002 (WA)
 - Victoria EPA BPPEM Guidelines
 - Strategic Waste Management Plan for RoeROC
- Design
 - Trench Layout (Sizing and Orientation)
 - Capping Design
 - Void Space Modelling/Consumption Rates
 - Landfill Lifespan
 - Material Balance
- Operations
 - Determining Cover Soil Usage
 - Developing the Trenches
 - Waste Separation to Maximise Diversion

The workshop outcomes and actions are included in **Attachment 9.2**.

9.3. Bendering Landfill Site Works

The Working Group commenced annual site works on the week of 25th August 2025. An update will be provided at the meeting.

10. Matters For Decision

10.1. Financial Report

APPLICANT	Shire of Corrigin
REPORTING OFFICER:	Natalie Manton
DATE:	27 th August 2025
DISCLOSURE OF INTEREST:	
FILE REFERENCE	
ATTACHMENT NUMBER:	10.1 Roe Health Statements Bendering Waste Statements

COMMENT

Financial report for RoeHealth Scheme and Bendering Waste Site is provided in Attachment 10.1.

RECOMMENDATION

That the financial reports for the RoeHealth Scheme and Bendering Waste Site prepared by the Shire of Corrigin for the period ended 31st July 2025 be received.

Recommendation and Resolution

Moved: Cr B Smoker

Seconded: Cr S Jacobs

That the financial reports for the RoeHealth Scheme and Bendering Waste Site prepared by the Shire of Corrigin for the period ended 31 July 2025 be received.

Carried

Bendering Landfill Site - Accounting Position Paper

Moore Australia has provided formal advice on the appropriate accounting treatment for the financial management and reporting of the Bendering Landfill Site. This advice will assist in ensuring consistency, transparency, and compliance with accounting standards across participating local governments.

Resolution

Moved: Cr S Jacobs

Seconded: Cr B Smoker

1. That RoeROC note the receipt of the Accounting Position Paper for the Bendering Landfill Site prepared by Moore Australia, and
2. That the Shire of Corrigin seek further legal advice on the treatment of the Bendering Landfill Site equipment shared assets.

Carried

10.2. RoeROC Governance Structure - MOU

APPLICANT	
REPORTING OFFICER:	Darren Mollenoyux
DATE:	27 August 2025
DISCLOSURE OF INTEREST:	
ATTACHMENT NUMBER:	10.2a –RoeROC MOU 10.2b – RoeROC Operational Guidelines
CONSULTATION	RoeROC CEOs RoeROC Committee

SUMMARY

To seek formal adoption by the RoeROC Committee of the revised RoeROC Memorandum of Understanding (2024–2029) and accompanying Operational Guidelines, as endorsed by the RoeROC Executive at its meeting on 17 July 2025 and following feedback from member Councils during August 2025.

BACKGROUND

Over the past 12 months, RoeROC has undertaken a detailed governance review aimed at modernising and clarifying its governance framework. This review was initiated through resolutions at RoeROC Committee and Executive meetings held in late 2024 and early 2025.

Key outcomes of the review included:

- The merger of the existing MOU and Terms of Reference into a single, cohesive governance structure;
- Clearly defined roles for the RoeROC Committee, RoeROC Executive, and associated working groups;
- The development of new Operational Guidelines to replace the previous Terms of Reference (2024), providing a flexible framework for procedural matters without requiring changes to the MOU.

The RoeROC Executive, at its meeting on 28 July 2025, endorsed the updated Draft MOU and Operational Guidelines for circulation to all member Councils. Member Councils were invited to review and provide feedback at their August 2025 Council forums. Following this process, the documents were finalised for presentation to the RoeROC Committee for formal adoption.

The following feedback on the Draft MOU and Operational Guidelines has been provided by member Councils:

Corrigin	CEO advised - support with no objections
Kondinin	CEO advised - no feedback and apply inferred acceptance
Kulin	CEO advised - supported with no recommended changes
Narembeen	Acting CEO advised - supported with no changes

COMMENT

The final RoeROC Memorandum of Understanding (2024–2029) and Operational Guidelines reflect the collective input of the RoeROC Committee, Executive, and member Councils. The new framework improves clarity, streamlines administrative processes, and aligns RoeROC's governance model with best practice regional collaboration models.

The Operational Guidelines, now replacing the previous Terms of Reference (2024), serve as a living document, enabling procedural updates to be made independently of the core MOU. These guidelines also function as a practical reference tool for RoeROC meetings, covering key matters such as meeting protocols, host Shire responsibilities, and working group arrangements.

Key changes and inclusions in the draft MOU include:

- A defined governance structure, clearly outlining the roles of the RoeROC Committee (delegate-level), RoeROC Executive (CEO-level), and associated working groups.
- Inclusion of the Executive Officer position within the organisational structure, with clear reporting lines and responsibilities.
- Updates to governance terminology to ensure consistency and avoid ambiguity (e.g., removing references to non-existent clauses).
- Complete review of section 9 for terms and conditions for admitting new members.
- A new operational appendix that allows for the inclusion of evolving or routine procedures without requiring full re-execution of the MOU.
- Clarification of membership expectations, voting entitlements.
- Tenure of Chair and Deputy Chair positions, and alignment of terms to align with Ordinary Local Government elections.

Formal adoption of both documents will complete the governance reform process and provide a clear framework for RoeROC's operation through to 2029.

STATUTORY ENVIRONMENT

Local Government Act 1995, Volunteer Regional Councils

POLICY IMPLICATIONS

Supersedes:

RoeROC Memorandum of Understanding (2019–2024)

RoeROC Terms of Reference (2024)

CONSULTATION

RoeROC Committee Meeting March 2025

CEOs meetings on the 5th December 2024, 11th February, 1st May 2025 and 28th July 2025

Caroline Robinson, Director 150Square

Other VROC EOs

FINANCIAL IMPLICATIONS

Nil

COMMUNITY AND STRATEGIC OBJECTIVES

RoeROC MOU

- 2.d To promote co-operation between member Councils and to realise opportunities for greater efficiency in service delivery where appropriate through the sharing of resources

VOTING REQUIREMENT

Absolute Majority

RECOMMENDATION

That the RoeROC Committee:

1. Acknowledge the endorsement of these documents by the RoeROC Executive on 17 July 2025 and the feedback received from member Councils during August 2025;
2. Adopt the RoeROC Memorandum of Understanding (2024–2029) as presented in Attachment 10.2a;
3. Adopt the RoeROC Operational Guidelines as presented in Attachment 10.2b, noting these replace the previous RoeROC Terms of Reference (2024);
4. Request member Councils formally ratify the adopted documents at their September 2025 Council meetings.

Officer recommendation varied to clarify voting requirements in section 4.2 of the MOU, with new wording to state:

4.2 Voting

- a) *Each member Shire of RoeROC that has formally committed to, or is actively participating in, the project under consideration is entitled to one vote on matters requiring a decision, irrespective of the number of representatives in attendance. For the purposes of this clause, “actively participating” includes making a financial contribution, entering into a formal agreement, or otherwise committing resources to the project.*

Recommendation and Resolution

Moved: S Jacobs

Seconded: B Smoker

That the RoeROC Committee:

- 1. Acknowledge the endorsement of these documents by the RoeROC Executive on 17 July 2025 and the feedback received from member Councils during August 2025;**
- 2. Adopt the RoeROC Memorandum of Understanding (2024–2029) as presented in Attachment 10.2a (noting that clause 4.2a Voting - be amended to reflect that voting is applied only to members participating in referred item or project);**
- 3. Adopt the RoeROC Operational Guidelines as presented in Attachment 10.2b, noting these replace the previous RoeROC Terms of Reference (2024);**
- 4. Request member Councils formally ratify the adopted documents at their September 2025 Council meetings.**

Carried

10.3. Consideration of Membership Request – Shire of Wickepin

FILE REFERENCE:

REPORTING OFFICER:

Darren Mollenoyux

DISCLOSURE OF INTEREST:

DATE:

25 August 2025

ATTACHMENT NUMBER:

10.3a – Shire of Wickepin Request for Membership – Discussion Paper

10.3b – Shire of Wickepin Presentation at June 2025 Meeting

CONSULTATION:

RoeROC CEOs

Rebecca McCall, RoeROC Lead CEO

Peter Clarke, Acting CEO – Shire of Wickepin

David Burton, CEO – Shire of Wickepin

SUMMARY

The Shire of Wickepin has formally requested membership in RoeROC. This item provides an update on the request and outlines key considerations to guide the Committee's assessment and next steps.

BACKGROUND

At the June 2025 RoeROC Committee meeting, the Shire President of Wickepin delivered a presentation regarding their request to join RoeROC. The presentation addressed the following key areas, a full copy of which is included as an attachment:

- Strategic alignment with RoeROC's objectives
- Community fit and opportunities for regional collaboration
- Potential contributions and value to RoeROC
- Participation in existing and future projects
- Willingness to meet financial and governance responsibilities
- Commitment to long-term engagement

The Committee acknowledged the Shire of Wickepin's membership request and resolved that further research be conducted by the RoeROC Executive Officer and member CEOs to explore options and determine the next steps concerning the proposal.

A discussion paper (included as attachment 10.3a) has since been prepared by the RoeROC Executive Officer, with input from member CEOs, covering financial, governance, and operational impacts as well as proposed amendments to the RoeROC Memorandum of Understanding (MOU) relating to admitting new members.

COMMENT

The attached discussion paper provides a detailed analysis of the key considerations related to the Shire of Wickepin's request for membership in RoeROC. It aims to support an informed and comprehensive evaluation by member Councils.

Key topics addressed in the paper include:

- **Financial Impact and Contributions:**

The paper proposes a modest one-off entry contribution from Wickepin to acknowledge the foundational work of existing members, alongside ongoing cost-sharing arrangements that would reduce the per-member share of Executive Officer services. The financial implications for current members and the equitable allocation of costs are carefully considered.

- **Governance and Operational Implications:**

Admission of a new member will necessitate a review of representation, voting arrangements, and possible administrative adjustments. The paper explores the potential need for amendments to governance documents to ensure clear, fair, and effective operations as membership expands.

- **Review of MOU and Terms of Reference:**

Proposed amendments to Section 9 of the RoeROC Memorandum of Understanding clarify the process for admitting new members and align governance protocols with operational practice. These changes aim to strengthen transparency and consistency in membership decisions.

- **Voting Requirements:**

Given the significance of admitting an additional member, the paper recommends that such decisions require either an absolute majority or unanimous agreement among existing members. This ensures a strong collective commitment to expansion.

- **Project Participation Opportunities:**

Consideration is given to how Wickepin could integrate with existing RoeROC projects and services, identifying areas where collaboration can begin immediately as well as opportunities for longer-term involvement.

Member Shires were provided the opportunity to review the discussion paper thoroughly and provide feedback on the financial, governance, operational, and strategic aspects of Wickepin's proposed membership. Particular input is sought on the proposed entry contribution, voting arrangements, and the potential benefits and challenges associated with expanding RoeROC.

Feedback has been consolidated by the Executive Officer below, to inform the development of a clear recommendation for the RoeROC Committee's consideration.

Corrigin	CEO advised - support with no objections
Kondinin	CEO advised – no feedback and apply inferred acceptance
Kulin	CEO advised - Supported – discussion around entry payment, potential consideration for review after 12 – 18 months
Narembeen	Acting CEO advised - supported with no objections

STATUTORY ENVIRONMENT

Local Government Act 1995 – Section 3.65 (as it relates to the amendment of a regional establishment agreement)

POLICY IMPLICATIONS

RoeROC MOU 2024–2029, Section 9 – Admitting New Members

FINANCIAL IMPLICATIONS

The inclusion of the Shire of Wickepin in RoeROC has both immediate and ongoing financial implications. RoeROC does not currently apply a set annual membership fee, the only fixed annual cost is the engagement of the Executive Officer, which is currently shared equally among the four member Shires.

Based on the Executive Officer contract (indexed annually at 2.5% CPI), the following applies:

	2024/25	2025/26	2026/27	2027/28
Total Payments	\$44,384	\$45,457	\$46,596	\$47,758
Split / 4 Members	\$11,087	\$11,364	\$11,648	\$11,939
Split / 5 Members	\$ 8,869	\$ 9,091	\$ 9,318	\$ 9,551
Saving per Member		\$ 2,273	\$ 2,329	\$2,387

Wickepin's inclusion would reduce the per member cost of Executive Officer services across all Shires from the point of entry.

To ensure equity and acknowledge the work invested by existing members in establishing RoeROC's structure, governance, and strategic direction, a one-off entry contribution is suggested. One option is to apply a modest and symbolic entry fee, equivalent to one fifth of the 2024/25 Executive Officer cost (\$8,869)—as a baseline contribution.

Ongoing participation in RoeROC projects and services would be subject to the established cost-sharing model, with each Shire maintaining its own budget allocation for future initiatives. This approach supports financial autonomy and equitable investment in regionally beneficial outcomes.

As Wickepin will not be participating in the Bendering Waste Site, this exclusion should be taken into consideration in the allocation of Executive Officer time and resources provided to the Bendering Waste Site Working Group.

COMMUNITY AND STRATEGIC OBJECTIVES

The addition of a new member may enhance RoeROC's regional influence and capability in delivering on shared priorities such as infrastructure, service delivery, and advocacy.

RoeROC MOU

2.d To promote co-operation between member Councils and to realise opportunities for greater efficiency in service delivery where appropriate through the sharing of resources

RoeROC Terms of Reference

- To form a strategic alliance for the retention of infrastructure, community services and population, increased funding for development and maintenance/improvement of local road network, economic development initiatives, promotion and marketing initiatives, retention of health services, salinity and environment and general local government industry issues

ROEROOC Strategic Objectives 2025-2027

- Facilitate the sharing of knowledge and understanding between Shires for regional benefit.

VOTING REQUIREMENT

Unanimous Majority

Voting Requirements for Admitting New Members

The admission of a new member to RoeROC shall require a unanimous resolution of all existing member Councils, passed at a duly convened RoeROC Committee Meeting.

This provision ensures collective agreement and alignment among all members prior to any change in the composition of the organisation. The requirement for unanimous consent recognises the strategic, financial, and governance implications associated with membership expansion.

No new member shall be admitted unless all current member Councils have formally resolved to support the application in accordance with this clause.

RECOMMENDATION

That the RoeROC Committee:

1. Approve the admission of the Shire of Wickepin as a member of RoeROC, subject to:
 - a. Payment of a one-off entry contribution of \$8,869, to acknowledge the foundational work of existing members; and
 - b. Agreement to participate in ongoing cost-sharing arrangements for Executive Officer services and regional projects, in line with existing RoeROC practices.
2. Acknowledge that the Shire of Wickepin will not participate in the Bendering Waste Site Working Group, and that Executive Officer resources for this time have been considered in setting the portion of Executive Officer costs.
3. Note the proposed amendments to the RoeROC Memorandum of Understanding (Section 9) to reflect the process for admitting new members and to ensure clarity and consistency in governance arrangements.
4. Advise the Shire of Wickepin of the Committee's decision and seek a formal acceptance response, including a proposed timeframe for joining RoeROC.

The officer recommendation was varied, noting that not all member Councils were represented. It was clarified that the Shire of Wickepin's request will be formally considered at each member Council's September 2025 meeting, and a special meeting of RoeROC will be convened once all member Councils have completed their September 2025 meetings.

Resolution

Moved: Cr B Smoker

Seconded: Cr Jacobs

That the RoeROC Committee:

- 1. Support in principle the admission of the Shire of Wickepin as a member of RoeROC, subject to:**
 - a) Each Council formally considering the Discussion Paper at its September 2025 Ordinary Council Meeting, ensuring appropriate and respectful due diligence is undertaken. Final positions should be determined against the agreed eligibility and consideration criteria for admitting new members.**
 - b) Payment of a one-off entry contribution of \$8,869, to acknowledge the foundational work of existing members; and**
 - c) Agreement to participate in ongoing cost-sharing arrangements for Executive Officer services and regional projects, in line with existing RoeROC practices.**
- 2. Acknowledge that the Shire of Wickepin will not participate in the Bendering Waste Site project, and that Executive Officer resources for this time have been considered in setting the portion of Executive Officer costs.**
- 3. Note the required amendments to the RoeROC Memorandum of Understanding to reflect the process for admitting new members and to ensure clarity and consistency in governance arrangements.**

Carried

11. Matters for Information / Update – General

11.1. Key Workforce Housing Project – Grant Funding Strategy Report

The RoeROC Executive has progressed key actions for the Key Worker Housing Project following receipt of the Grant Funding Strategy Report prepared by Whitney Consulting. The Strategy confirmed that no current grant programs support housing construction and instead recommends two strategic pathways: direct advocacy for State funding and preparation for future grant opportunities.

The Executive endorsed Whitney Consulting's Recommendation 1 — to enhance the existing business case with stronger regional context, creating a point of difference, selling our local story, stakeholder support, and detailed project planning. The aim is to complete the updated business case by October 2025. CEOs have been asked to continue gathering supporting information including letters of support, land and cost details, and local impact stories to strengthen the business case.

Following the request from the June 2025 RoeROC Committee Meeting, the Shire of Kondinin has confirmed that Cr Brett Smith has been nominated as its Proxy Delegate to the Key Worker Housing Project Lobby Group.

Initial advocacy efforts will be coordinated through the existing Lobby Group, with engagement to commence later this year.

11.2. Renewable Energy Policy Framework and Community Benefit Funds

At the July meeting, the RoeROC Executive agreed to progress the development of a shared Council Planning Policy framework for renewable energy developments, following the release of WALGA's Renewable Energy Community Benefits and Engagement Guide in early July.

The Guide provides practical tools and templates to support Local Governments in navigating large-scale renewable projects, with a focus on local planning responses, developer engagement, and community benefit structures. It promotes consistency while allowing flexibility for local context.

A working group, comprising Tory Young, Natalie Manton and Alan Leeson, has been formed to lead the development of a draft policy and engagement framework for RoeROC member Councils. The draft will be informed by WALGA's resources and aligned with State-level advocacy and policy directions.

The working group will report back to RoeROC CEOs with a progress update and draft policy framework by 30 September 2025.

Points from Renewables Working Group Meeting 2 September 2025;

- **Planning Policy Framework**
 - Focus on establishing a renewable energy planning policy across four shires.
 - Community benefits and engagement identified as key priorities.
- **Discussion Points**
 - Importance of early community engagement and managing expectations with developers.
 - Recognition that companies take varying approaches to community relations.
 - Suggestion to consider a broader renewables framework for effectiveness.
 - Agreement that collaboration is essential for successful policy development.
- **Infrastructure & Agreements**
 - Agreements on water access and road maintenance required before development approvals.
 - Example shared from past developments and the need for foresight in resource supply.
 - Concerns about diminishing gravel stocks for road maintenance.
 - Proposal for a road user agreement to address turbine transport impacts.
- **Additional Considerations**
 - Incorporating housing requirements into developer agreements.
 - Need for improved waste management practices.
- **Overall Themes**
 - Proactive planning and communication with local authorities is essential.
 - Ensuring community needs and infrastructure impacts are addressed.

ACTION

The Committee requested the RoeROC Executive Officer to obtain quotations for a consultant or temporary employee to assist member Councils in formalising a suite of policies and frameworks to support the management and development of renewable energy projects and related initiatives.

11.3. Joint ROC Event: MADE in the Eastern Wheatbelt

Planning is progressing for the joint regional forum MADE in the Eastern Wheatbelt: Shaping the Future Together, in collaboration with NEWROC and WEROC. The event will showcase regional strengths, promote investment opportunities, and align with key State and Federal policy agendas, including Diversify WA and Future Made in Australia.

The forum will target senior government stakeholders, including the Minister for the Wheatbelt, and feature presentations on shared priorities such as workforce housing, tourism, education, renewable energy, and economic resilience. It will include a response from the Minister and a collaborative working session to strengthen cross-ROC alignment.

RoeROC has committed \$2,000 in the 2025/26 budget and continues to contribute to event planning, agenda development, and stakeholder identification.

The date is yet to be finalized as we are awaiting a response on the availability of the Minister for the Wheatbelt.

11.4. ERP Project Update

At its meeting on 12 August 2025, the RoeROC SSWG reviewed progress on the joint ERP procurement project. The group continues to be involved in WALGA's sector-wide development of ERP procurement resources, which will form the basis for a future Expression of Interest. While initial rollout timelines had been identified by member Shires, the group agreed these would likely be delayed until the release of WALGA's final toolkit.

A further meeting will be scheduled following the toolkit's release to confirm module requirements, updated implementation schedules, and the next steps in procurement planning.

11.5. Local Planning Strategies

Cr Smoker provided a brief update on the presentation from the Department of Planning, Lands and Heritage to Kulin Council, regarding the RoeROC Combined Local Planning Strategy. Cr Smoker noted the importance of this joint project and highlighted the significant cost savings achieved by undertaking this project as a group.

12. Next Meeting

CEO meeting Schedule 2025

Thursday 6th November 2025 at 1.00pm

Shire of Narembreen

RoeROC Meeting Schedule 2025

Thursday 4th December 2025 at 1.00pm

Shire of Narembreen

The next RoeROC meeting will be held on the 4th December 2025 at the Shire of Narembreen, commencing at 1.00pm

13. Closure

The Chair, Cr Scott Stirrat thanked delegates for their attendance and declared the meeting closed at 2.39pm.

14. STATUS REPORT

The following provides a status report as of 27th August 2025

MINUTES REFERENCE/DATE	DETAIL	RESPONSIBLE OFFICER	STATUS	ANTICIPATED COMPLETION DATE
27 March 2018	Member shires agreed to allocate \$5,000 to a reserve fund to be included in each shire's annual budget		Proceeds from Bendering Tip fees after expenses distributed to shires and can be used for reserves. Bendering Waste Site Management Plan identified a need for each shire to have a reserve of approximately \$83,000 by 2026 to cap stage 1	
15 June 2023	Roe EHO to identify the highest priority tasks within each shire's Public Health Plan. This initial assessment will help establish specific areas of focus that can be addressed through collaborative efforts. Roe EHO will discuss who will form a working group that will collectively plan and execute strategies to address the identified priority tasks.	B Gerard	The following was agreed at the RoeROC Executive Meeting 28 July 2025 As the lead council for RoeHealth, Natalie Manton is to inform Brendon Gerrard that the RoeROC Executive discussed the Public Health Plans and agreed to defer further action until the release of the 2025 Census data.	
7 March 2025	Evacuation Centre Enhancement Project That RoeROC strongly support the development of a business case and submit a joint grant application for the installation of generators and power connection requirements at each of the 5 primary evacuation centres within RoeROC Shires, in line with Disaster Resilience Fund Category 7 projects.	RoeROC EO	Project scope changed due to request for joint project approach from NEWROC, providing a stronger application. Still awaiting the announcement of successful recipients	Grant submitted 16 April 2025, awaiting outcome.

5 June 2025	Key Workforce Housing Project 1. Accept Whitney Consulting as the preferred consultant based on the evaluation of price, relevant experience, and resource availability, as the successful quotation for the development of funding submissions and guidance on the RoeROC Key Worker Housing Project. 2. That each RoeROC member Council make budget provision of \$9,000 in their 2025/2026 budget for grant consultancy for the Key Worker Accommodation project. 3. That RoeROC endorsed the RoeROC Key Worker Accommodation Project Action Plan, as presented.	RoeROC EO		
28 July 2025	1. That RoeROC proceed with Recommendation 1 from Whitney Consulting — to update the existing RoeROC Key Worker Housing Business Case — with the aim of completing the update by the end of October 2025. 2. That the RoeROC Executive Officer confirm with Whitney Consulting that RoeROC has agreed to proceed with the enhancement of the business case and arrange a project start-up meeting. 3. That RoeROC continue to undertake initial advocacy for Key Worker Housing funding through its internal lobbying group.	RoeROC CEOs		
		RoeROC EO	Joint start up meeting held with Whitney Consulting with EO, CEOs and key staff. Individual meetings held between Whitney Consulting and CEOs.	Individual Shires to provide all details by October 2025
		RoeROC EO		Revised Business Case to be completed by December 2025
5 June 2025	Temporary Moveable Accommodation Policy 1. That RoeROC endorses the proposed RoeROC Temporary Moveable Accommodation Policy and Guidelines to set a standardised approach across member Councils. 2. Implementation - Individual Shires to undertake implementation for the new policy, including adoption at Council Meetings, customisation of template application form, training for staff on new processes and communication to the public.	Individual Member CEOs	The RoeROC Executive officer provided relevant documents to member CEOs for implementation at their Shire.	Completed
5 June 2025	Strategic Priorities 2025 - 2027 RoeROC delegates endorsed the RoeROC Strategic Priorities for 2025 – 2027, as presented	RoeROC EO	Copy of the adopted Strategic Priorities provided to CEOs.	Ongoing

5 June 2025	Consideration of Membership Request – Shire of Wickepin - That further research be undertaken by the RoeROC Executive Officer and CEOs to determine options and next steps regarding the Wickepin’s proposal, with further consideration at the 4 September 2025 RoeROC Committee Meeting. - The Executive Officer writes to the Shire of Wickepin to thank them for the presentation and inform them that RoeROC will consider their request.	RoeROC EO	Discussion Paper prepared by the RoeROC EO and presented to RoeROC CEOs on 28 July 25.	September 2025
28 July 2025	- That the RoeROC CEOs endorsed the Shire of Wickepin Request for Membership – Discussion Paper, with the identified amendments to be made by the RoeROC Executive Officer. - The draft amendments to Section 9 of the RoeROC Memorandum of Understanding (MOU), as outlined in the discussion paper, be endorsed to improve clarity and alignment. - That the proposed entry contribution and an updated financial structure be included in a recommendation to the RoeROC Committee. - CEOs are to present the Discussion Paper to their respective Councils for consideration and any feedback to be provided to the RoeROC Executive Officer following August 2025 Council meetings. - Feedback from member Councils is to be consolidated to inform the development of a clear recommendation for consideration by the RoeROC Committee at its meeting scheduled for 4 September 2025.	RoeROC EO RoeROC CEOs RoeROC EO	Feedback compiled and presented for consideration at the Committee Meeting on the 4 September 2025.	
5 June 2025	RoeROC Governance Structure - That RoeROC Committee provided feedback on the reviewed RoeROC Memorandum of Understanding (2024–2029). - That the recommended changes will be assessed for variation at the RoeROC Executive Meeting on July 3, 2025, where the finalised MOU and	RoeROC EO & CEOs	The Executive Officer updated recommended changes and presented to the CEOs meeting on the 28 July 25.	June 2025

28 July 2025	Operational Guidelines will be completed. Both documents to be presented for endorsement at the RoeROC Committee Meeting on the 4th September 2025. The Executive reviewed the updated governance documents and resolved as follows: 1. That the updated Draft RoeROC Memorandum of Understanding (2024–2029) and the Draft Operational Guidelines, as attached to the agenda, be endorsed. 2. It is noted that the new Operational Guidelines replace the previous RoeROC Terms of Reference (2024) as the procedural appendix to the MOU. 3. That the draft MOU and Operational Guidelines be circulated to all member Councils for review and feedback at their August 2025 Council forums. 4. Following feedback from member Councils, both documents be finalised by the RoeROC Executive Officer for presentation at the RoeROC Committee Meeting scheduled for 4 September 2025. 5. That the finalised documents be submitted to member Councils for formal ratification at their September 2025 Council meetings.	RoeROC EO RoeROC CEOs RoeROC EO RoeROC CEOs	Updated MOU and Operational Guidelines provided to CEOs on 29 July 2025. Feedback will be provided to the Committee Meeting on 4 September 2025	September 2025
28 July 2025	Joint Renewable Energy Policy 1. It was agreed to develop a shared Council Planning Policy framework to guide renewable energy developments across RoeROC Shires, using WALGA's guidance document and templates. 2. A working group of Tory Young, Natalie Manton and Alan Leeson lead the development of a draft Council Planning Policy framework and templates to for use by member Councils. 3. The working group to report progress of the draft RoeROC policy and engagement framework for the RoeROC CEOs at the Executive Meeting by the 30th September 2025.	RoeROC EO & Working Group	First meeting of the working group to be held on the 2nd September 2025.	November 2025

15. EXECUTIVE OFFICER KPI 2025/2026 - STATUS REPORT

The following provides a status report as of 27th August 2025

ACTION	TIMELINE		STATUS
Retain a RoeROC Executive Officer to administer the organisation, develop and implement strategic projects as well as governing frameworks.	Ongoing		
KPI #1a	Timeline		
Effectively manage the process of improving the RoeROC governance structure, to be retained as a VROC, amending the current MOU and Terms of Reference to create a single document, ensuring a smooth transition and successful implementation.	July 2025		Endorsed at the July 2025 Executive Meeting and to be presented for endorsement at the RoeROC Committee Meeting on 4 September 2025
KPI #1b	Timeline		
Ensure an effective and transparent process is undertaken for evaluating and implementing the inclusion of the Shire of Wickelup as a member of RoeROC.	August 2025		Discussion paper and direction provided at the July 2025 Executive Meeting and to be considered at the RoeROC Committee Meeting on 4 September 2025.
Review the Bendering Landfill Site Working Group Terms of Reference.	March 2026		
ACTION	TIMELINE		STATUS
Advocate for the development of a shared policy framework for renewable energy and carbon offsets among Shires for the betterment of the region.	2025/26		
KPI #2	Draft	Adoption	
Develop a shared policy framework for renewable energy and carbon offsets among the Shires for the betterment of the region. Potential planning policy to be drafted.	Sept 2025		Walga released the guide and templates in early July 2025 and discussed at RoeROC Executive Meeting with Working Group formed to provide feedback to September 2025 Executive Meeting.
ACTION	TIMELINE		STATUS
Progress the RoeROC Key Worker Housing Project through the engagement of a consultant to finalise the business case and identify and pursue appropriate grant funding opportunities.	2025 - 2027		
KPI #3a	TIMELINE		
Establish and support RoeROC Key Worker Housing Lobby Group to implement targeted advocacy and lobbying activities aligned with the approved Action Plan.	Ongoing 25/26		Lobby group now formed including proxy appointed from Kondinin.
KPI #3b	Lodgement		
In conjunction with Whitney Consulting to identify funding sources and prepare applications with supporting documentation to secure external funding for the implementation of the strategies outlined in the investment plan.	Prior to closing date of funding program.		Progressing well and individual Shires compiling required information for Whitney Consulting.

ACTION	TIMELINE	STATUS
Support the implementation of the Eastern Wheatbelt Power Resilience Project by progressing initiatives to enhance evacuation centre infrastructure across RoeROC Shires.	2025/26	
KPI #4a	Timeline	
Pending funding outcomes, coordinate the delivery of the project at identified RoeROC evacuation centres.	Dependent on success of funding application	Awaiting update on funding submission
KPI #4b	Lodgment	
Continue to identify funding opportunities for additional projects that align with local emergency arrangements and community resilience objectives.	Prior to closing date of funding program.	Monitoring
ACTION	TIMELINE	STATUS
Maintain functioning shared services working groups.	2025/26	
KPI #5a	Timeline	
Provide executive support to the Shared Services Working Group to ensure alignment with RoeROC objectives and identified shared projects.	Ongoing	Continuing
KPI #5b	Timeline	
Deliver effective executive support to the Bendering Landfill Site Working Group to ensure timely progression of initiatives and actions as directed by RoeROC, and in line with the Bendering Landfill Site Working Group MOU.	Ongoing	Continuing Workshop with Talis held on 29 th July 2025
KPI #5c	Timeline	
Finalise and implement the Shared Services and Collaboration Plan that identifies key areas for inter-council collaboration, resource sharing, and efficiency improvements across RoeROC member shires.	Endorsed by Executive July 2025 Adopted by Committee by Sept 25 Ongoing delivery	Plan adopted at the June 2025 RoeROC Committee Meeting, will be reviewed regularly by the SSWG and Executive, including any impacts from the request by Shire of Wickepin to become a member.
ACTION	TIMELINE	STATUS
Facilitate the sharing of knowledge and understanding between Shires for regional benefit.	Ongoing	
KPI #6a	Implement	
Populate the platform with expert contacts and initial resources.	July 2025	To be undertaken.

ATTACHMENT 12.2A
RoeROC Memorandum of Understanding
2024-2029

ROEROC

Roe Regional Organisation of Councils
Corrigin | Kondinin | Kulin | Narembeen

SHIRE OF CORRIGIN

and

SHIRE OF KONDININ

and

SHIRE OF KULIN

and

SHIRE OF NAREMBEEN

MEMORANDUM OF UNDERSTANDING

~~1 July 2024~~ (Date of Adoption) to 30 June 2029



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AGREEMENT

This Memorandum of Understanding (MOU) dated ~~1 July 2024~~ (new date) between
the **SHIRE OF CORRIGIN** of Lynch Street, CORRIGIN, Western Australia, and
the **SHIRE OF KONDININ** of Gordon Street, KONDININ, Western Australia, and
the **SHRE OF KULIN** of Johnston Street, KULIN, Western Australia, and
the **SHIRE OF NAREMBEEN** of 1 Longhurst Street, NAREMBEEN, Western Australia.

(the Member Councils)

OPERATIVE PART

1 NAME

The name of the regional organisation of councils is the Roe Regional Organisation of Councils (RoeROC).

2 OBJECTIVES

The objectives of RoeROC shall be:

- a) To provide regional leadership
- b) To advocate on regional issues as they are identified and supported by member Councils
- c) To form an alliance for the achievement of strategic goals in accordance with the group's Strategic Priorities;
- d) To retain and improve regional infrastructure, services, and population;
- e) To promote cooperation and resource sharing for financial and service efficiency;
- f) To foster economic development, marketing, environmental protection, and local government initiatives;
- g) Not to detract from the relationships an individual shire holds within its community, with the state and federal governments and other entities it interacts with in the course of usual business.

Our principles;

- a) Working proactively
- b) Regional commitment, whilst acknowledging the organisations voluntary status
- c) Communicating effectively
- d) Consideration of the interests and diversity of each Shire
- e) Forward thinking
- f) Transparent
- g) Committed

3 DEFINITIONS

In this MOU unless the context requires otherwise;

Act means the Local Government Act WA 1995 and associated regulations;

Project means the undertaking of any activity for a Regional Purpose described in clause 2(b);

Proposal means the proposal to undertake a Project;

Region means the districts of the Member Councils;

Regional Purposes means any regional purpose referred to in clause 2.

RoeROC means the Roe Regional Organisation of Councils;

Secretariat means the host Member Council providing secretarial support to the RoeROC.

4 THE ORGANISATION

4.1 Appointment of members

- a) The RoeROC Committee shall consist of the following;
 - Shire President of member Council
 - Deputy Delegate – one elected member from each member Council
 - Chief Executive Officer of the member Shire
 - Proxy Officer – one officer from each member Council
- b) A Member Council may appoint a nominee in lieu of the Shire President or Chief Executive Officer under sub-clause 4.1(a).

Footnote: Deputy Chief Executive Officers or similar positions as well as Councillors from each of the Member Councils are encouraged to attend meetings as an observer.

4.2 Voting

- a) Each member Shire of RoeROC that has formally committed to, or is actively participating in, the project under consideration is entitled to one vote on matters requiring a decision, irrespective of the number of representatives in attendance. For the purposes of this clause, “actively participating” includes making a financial contribution, entering into a formal agreement, or otherwise committing resources to the project.
- b) All resolutions or decisions of RoeROC (whether by the Committee or the Executive) are to be determined by a simple majority vote of members present and eligible to vote.

4.3 Tenure of members of RoeROC

A member of RoeROC shall hold office until either:

- a) The member ceases to be a member of the Council or CEO of the Member Council or
- b) The member is removed by the Member Council.

4.4 Election of Chairperson and Deputy Chairperson

- (1) The members of the RoeROC shall elect a Chairperson, Deputy Chairperson and secretariat for a two year term on a rotational basis as decided by Member Councils following the bi-annual local government elections.
- (2) The Chair shall be rotated accordingly;

March 2023-2025	Shire of Corrigin
March 2025 - 2027	Shire of Narembeen
November 2027 – 2029	Shire of Kulin
November 2029 – 2031	Shire of Kondinin

If the office of Chairperson or Deputy Chairperson becomes vacant or are absent from meetings then the members of RoeROC shall elect a new Chairperson or Deputy Chairperson, as the case requires.

4.5 Tenure of Chairperson and Deputy Chairperson

- (1) The Chairperson and Deputy Chairperson should hold those offices until the election of a new chairperson and deputy chairperson pursuant to clause 4.3 (1).
- (2) The Chairperson and Deputy Chairperson in office at time of extension or renewal of this MOU shall continue in office until an election is held as required by clause 4.3 (1)

4.6 Role of Chairperson

The Chairperson:

- a) Presides at meetings of RoeROC;
- b) Carries out civic and ceremonial duties on behalf of RoeROC;
- c) Speaks on behalf of RoeROC;
- d) Advocates for the RoeROC on issues and projects of significance;
- e) Meets with stakeholders on behalf of the RoeROC, together with the RoeROC EO;
- f) Performs such other functions as are given to the Chair by the members;
- g) Liaises with the EO on affairs and the performance of its functions

4.7 Role of Deputy Chairperson

- (1) The Deputy Chairperson performs the functions of the Chairperson, when authorised to do so, under this clause.
- (2) The Deputy Chairperson may perform the functions of Chairperson if;
 - a) The office of Chairperson is vacant; or

- b) The Chairperson is not available or is unable or unwilling to perform the functions of Chairperson.

4.8 Role of Members of Roe Regional Organisation of Councils

A member of RoeROC:

- a) Ensures the organisation is on purpose
- b) Ensures the achievement of the strategic direction of the RoeROC and its management;
- c) Oversees the delivery of the annual implementation plan;
- d) Works cooperatively with other members;
- e) Supports the involvement of CEO's and senior staff in the RoeROC;
- f) Promotes the RoeROC;
- g) Represents the interests of the electors and residents of the region and their respective Council
- h) Facilitates communication between the community of the region and RoeROC;
- i) Participates in strategic decision-making processes at meetings of the RoeROC and its committees;
- j) Represents and undertakes actions on behalf of RoeROC as authorised by the RoeROC Council;
- k) Form sub committees; and
- l) Performs such other functions as are given to the member

4.9 Role of RoeROC Executive

To consist of the CEO of each member Shire, the role of the Executive Committee is to:

- 1) Assist in the achievement of the RoeROC purpose;
- 2) Assist in the strategic direction of the RoeROC and its management;
- 3) Identify opportunities and advocacy for the RoeROC Committee;
- 4) Participate in RoeROC's decision-making processes at Executive meetings of the RoeROC;
- 5) Represent and undertake actions as directed by the RoeROC Council;
- 6) Assist to ensure the advice and information is available to the RoeROC Committee so that informed decisions can be made;
- 7) Perform such other functions as are given by the RoeROC Committee.

4.10 Role of RoeROC Secretariate

The RoeROC host Council shall provide the Secretariate for Roe ROC

The role of the CEO Host Council Secretariate is to:

- 1) Perform as the Chair RoeROC Executive Meetings;
- 2) Ensure the advice and information is available to the RoeROC Committee so that informed decisions can be made;
- 3) Affect the RoeROC Committee decisions to be implemented;
- 4) Together with the RoeROC Chair, meets with stakeholders on behalf of the RoeROC;
- 5) Liaise with the RoeROC Chair and RoeROC Executive Officer on the affairs of the RoeROC;
- 6) Manage the RoeROC Executive Officer;
- 7) Ensure that records and documents of the RoeROC are properly kept (delegated to the Executive Officer);
- 8) Perform any other function specified or delegated by the RoeROC Committee.

4.11 Role of Executive Officer of RoeROC

An Executive Officer (EO) shall be appointed by RoeROC to:

- 1) Be hosted and managed by the designated Lead Shire.
- 2) Coordinate the governance framework;
- 3) Report to both the RoeROC Executive (CEOs) and the RoeROC Committee;
- 4) Custody of all books, documents, records and registers of RoeROC;
- 5) Assist in the implementation of Strategic Priorities;
- 6) Compile agendas, minutes, grant applications, discussion papers, project plans (including implementation);
- 7) Foster partnerships;
- 8) Undertake regular communication within the RoeROC and with key stakeholders;

- 9) Provide executive support to Working Groups;
- 10) Undertake other functions as specified or directed by the RoeROC Council, Chair or CEO.

4.12 Governance Structure and Terminology

RoeROC adopts the following formal terminology;

- a) **RoeROC Committee** – Full delegates (Presidents and CEOs);
- b) **RoeROC Executive** – CEO - level meetings;
- c) **Working Groups** – e.g., Bendering Landfill Site Working Group, Shared Services Working Group, aligned with Lead Shires.

5 FINANCIAL CONTRIBUTIONS

5.1 RoeROC Executive Officer

Each Member Council shall make an annual financial contribution, in equal shares, toward the engagement of a RoeROC Executive Officer. These contributions shall be paid to the Lead Council responsible for administering the engagement of the Executive Officer, in accordance with an agreed invoicing schedule.

Where additional projects or initiatives are undertaken that require significant time or services beyond the Executive Officer's core responsibilities, Member Councils may be requested to contribute additional funding. Such contributions must be agreed to by all Member Councils prior to commencement of the additional work and shall also be invoiced and administered by the Lead Council.

Shire of Corrigin	1/4 th
Shire of Kulin	1/4 th
Shire of Kondinin	1/4 th
Shire of Narembeen	1/4 th

5.2 Bendering Landfill Site

Each Member Council of the Bendering Landfill Site (the Project) shall make an annual financial contribution towards the operational, management, and legislative requirements of the Project. Contributions shall be made in equal shares and will be invoiced by the Lead Council responsible for the Bendering Landfill Site.

Shire of Corrigin	1/4 th
Shire of Kulin	1/4 th
Shire of Kondinin	1/4 th
Shire of Narembeen	1/4 th

5.3 Specific Projects

For projects or initiatives that are agreed to and undertaken by one or more participating Member Councils — including, but not limited to, contributions toward specific projects, initiatives, or the acquisition of capital assets — those participating Councils shall make financial contributions in equal shares, unless otherwise agreed. Each participating Council will be responsible for making the necessary budget provision within its own annual budget. Management and delivery of such projects will be coordinated by the designated Lead Council or as otherwise agreed by the participating Councils, with appropriate oversight and reporting provided.

6 PROJECTS OR SERVICES

6.1 Requirements

RoeROC shall only undertake a Project or Service in accordance with this clause and provided that:

- a) RoeROC is satisfied that any services and facilities that it will provide:
 - i) Integrate and coordinate, so far as practical, with any provided by the Commonwealth, State or any public body;
 - ii) Within the district of a Member Council, do not duplicate, to an extent that the Member Council consider inappropriate, services or facilities provided by the Commonwealth, the State or any body or person, whether public or private; and
 - iii) Are managed efficiently and effectively;
- b) The requirements for the preparation of a business plan under section 3.59 of the Act, if applicable, are complied with.

Note: In certain circumstances, a proposal to undertake a Regional Purpose may require the preparation of a business plan under the Act – see section 3.59. Nothing prevents RoeROC or Member Councils providing a financial contribution to regional projects and services at any time.

6.2 Project Plan to be Prepared

Where RoeROC is considering a proposed Project or Service it shall prepare a Project Plan.

6.3 Contents of a Project Plan

A Project Plan should include:

- a) A clear definition of the proposed Project or Service;
- b) Details of the expected cost and benefits for the Member Councils;
- c) A project time-line with performance milestones clearly outlined;
- d) The proportion (and the basis of its calculation) in which the Project Member Councils will make contributions towards:
 - i) The acquisition of any asset of a capital nature required for the Project or Service;
 - ii) The operating expenditure, including administrative expenses, relating to the Project or Service.
- (e) The manner of payment of the contributions referred to in paragraph (d);
- (f) The proportion entitlement or liability, as the case may be (and the basis of its calculation) of the Project Member Councils in the event that the Project or Service is wound up;
- (g) The manner of payment of the entitlement or liability referred to in paragraph (i);
- h) The procedure for the giving of notice by a Project Member Council wishing to withdraw from the Project or Service including the period of notice;
- i) The proportional entitlement or liability, as the case may be (and the basis of its calculation), of a Project Member Council when withdrawal of that Project Member Council from the Project or Service takes effect;
- j) The amount, if any, of interest payable where contributions are not made on the due date for payment; and
- k) The entitlement, if any, of a Member Council which is not a Project Member Council to join a Project or Service and the procedure to be followed including the period of notice given by that Member Council.

6.4 Member Councils to be Given Project Plan

Upon completion of the Project Plan RoeROC shall give a copy of the Project Plan to each of the Member Councils.

6.5 Election to Participate in Project

Each Member Council shall, within a reasonable period determined by RoeROC, elect whether to participate in the New Project or Service by giving notice of its election to RoeROC.

6.6 Project Member Councils

The Member Councils, which elect to participate in a Project or Service, are the Project Member Councils in respect of that Project or Service.

6.7 Review of Project Plan

- (1) As soon as practicable after the period referred to in clause 7.5, RoeROC shall:
 - a) Review the Project Plan and its viability having regard to the number of Member Councils who have elected to participate;
 - b) Decide whether to proceed with the Project or Service; and
 - c) Give notice to each of the Project Member Council of its decision.
- (2) Where the number of Member Councils which have elected to participate is less than the number, if any, specified in the Project Plan or less than all of the Member Councils where no number is specified, then RoeROC will give the Member Councils an opportunity to withdraw their election before the RoeROC decides to proceed under clause 6.7(b).

6.8 Project Member Councils to be Bound

Where RoeROC decides to proceed with a Project or Service and gives notice of its decision to each of the Project Member Councils in accordance with clause 7.7, then each of the Project Member Councils shall be bound by the terms of the Project Plan as if those terms were set out

in this Agreement.

6.9 Winding Up of Project or Service

The RoeROC Council may resolve to wind up a Project or Service. An absolute majority vote will be required by the RoeROC Council to resolve to wind up any project or service.

6.10 Division of Assets

- (1) Subject to sub-clause (2), if a Project or Service is to be wound up and there remains, after satisfaction of all its debts and liabilities, any property and assets of the Project or Service then the property and assets shall be realised and the proceeds along with any surplus funds shall be divided among the Project Member Councils in the proportions referred to in the Project Plan.
- (2) Sub-clause (1) shall not apply where the Project Member Councils advise RoeROC that a realisation of the property and assets is not necessary.

6.11 Division of Liabilities

If a Project or Service is to be wound up and there remains any liability or debt in excess of the realised property and assets of the Project or Service then the liability or debt is to be met by the Project Member Councils in the proportions referred to in the Project Plan.

6.12 Indemnification by Project Member Councils of the RoeROC

If a Project or Service is wound up then the Project Member Councils shall indemnify RoeROC (in the proportions referred to in the Project Plan) with respect to that liability or debt.

7 TERM AND TERMINATION

7.1 Term of Agreement

Unless otherwise wound up or extended, this Agreement will terminate on 30 June 2029.

7.2 Winding up by Agreement

The Member Councils may, by agreement, wind up RoeROC.

7.3 Division of Assets

If RoeROC is to be wound up and there remains, after the satisfaction of all debts and liabilities, any property or assets of RoeROC, those remaining assets shall be realised and the proceeds—along with any surplus funds—shall be distributed among the Member Councils. Distribution shall be made in proportion to each Member Council's financial contributions to the specific projects or initiatives to which the assets or surplus relate. A Member Council shall only be entitled to a share of assets or funds arising from projects in which it participated and to which it contributed financially.

7.4 Division of Liabilities

If RoeROC is to be wound up and there remains any liability or debt in excess of the realised property and assets of RoeROC then the liability or debt is to be met by each of the Member Councils in the same proportions as the contributions of a particular Member Councils to the assets of RoeROC bear to the total of such contributions by all Member Councils.

8 WITHDRAWAL OF A MEMBER COUNCIL

8.1 Withdrawal

A Member Council may, at any time between 1 July and 31 December in any year, give to RoeROC notice of its intention to withdraw from RoeROC.

8.2 When Withdrawal to Take Effect

The withdrawal of a Member Council shall take effect from the end of the financial year, in which notice of withdrawal under clause 8.1 is given.

8.3 Entitlement or Liability of Withdrawing Member Council

As soon as practicable following the withdrawal of a Member Council, RoeROC shall:

- a) Distribute to the Member Council an amount equal to the proceeds and any surplus funds

- which would have been payable if RoeROC was wound up; or
- b) Be entitled to recover from the Member Council an amount equal to the liability or debt which would be payable by the Member Council if the RoeROC was wound up, as the case may be.

8.4 Distribution in the Absence of Available Funds

If RoeROC is unable to meet a distribution referred to in clause 8.3(a) from available funds, then—unless otherwise agreed by all Member Councils—any shortfall shall be paid by the remaining Member Councils (excluding the withdrawing Council) in proportions equal to their respective equities in the specific project(s) to which the distribution relates.

8.5 Financial Arrangements and Project Commitments

RoeROC does not maintain a central bank account or hold funds on hand. All financial contributions toward the engagement of the RoeROC Executive Officer are made directly by the Member Councils on an annual basis and in equal shares. Similarly, all RoeROC projects are undertaken by agreement between participating Member Councils, with associated costs funded directly by those Councils. Member Councils that commit to a specific project are financially responsible for their agreed share of costs through to the completion of that project, regardless of any subsequent withdrawal from RoeROC.

9 ADMITTING NEW MEMBERS

The Roe Regional Organisation of Councils (RoeROC) recognises the value of expanding its membership where such inclusion enhances the organisation's strategic capacity, fosters regional cooperation, and supports the efficient delivery of shared objectives.

9.1 Section 3.65 of the *Local Government Act 1995* is to apply if a Regional Local Government is established.

9.2 Eligibility and Consideration Criteria

A local government may seek membership of RoeROC by submitting a formal written request to the Executive Officer. To facilitate informed consideration, the application must include a statement or presentation addressing the following criteria;

- a) Strategic Alignment – The alignment of the applicant's community priorities and strategic goals with RoeROC's Strategic Objectives and regional development vision.
- b) Community and Regional Fit – Demonstration of the applicant's regional characteristics, needs, and potential mutual benefits of membership.
- c) Value and Contribution – An outline of the specific resources, skills, or opportunities the applicant would contribute to RoeROC.
- d) Project Participation – Identification of existing or future RoeROC initiatives the applicant seeks to join or support.
- e) Financial and Governance Commitment – Confirmation of the applicant's ability to meet RoeROC's financial contributions and governance responsibilities as detailed in this MOU.
- f) Long-Term Engagement – A commitment to active participation, shared leadership, and long-term collaboration with RoeROC.

9.3 Application Process

- a) Upon receipt of a request, the RoeROC Executive may invite the applicant's Shire President or representative to present at a scheduled RoeROC meeting.
- b) The RoeROC Executive Officer will prepare an application review and assessment framework for consideration, ensuring consistency and transparency in decision-making.
- c) A decision to admit a new member requires a simple majority vote by existing members at a formal RoeROC meeting.

9.4 Membership Contributions

A new member, upon acceptance, must agree to:

- a) Pay an entry contribution as determined and agreed by the existing members;
- b) Provide a financial contribution equal to that of current members, unless varied by resolution of the RoeROC Committee;
- c) Contribute to the costs of shared projects and services on an equitable basis, as defined within applicable project plans or service agreements.

9.5 MOU Review and Flexibility

RoeROC acknowledges the need for clarity and responsiveness in its governance framework. Accordingly, this clause shall be subject to periodic review and may be amended by agreement of the member Councils to ensure alignment with best practice, strategic intent, and emerging regional needs.

9.6 Voting Requirements for Admitting New Members

The admission of a new member to RoeROC shall require a **unanimous resolution** of all existing member Councils, passed at a duly convened RoeROC Committee Meeting.

This provision ensures collective agreement and alignment among all members prior to any change in the composition of the organisation. The requirement for unanimous consent recognises the strategic, financial, and governance implications associated with membership expansion.

No new member shall be admitted unless all current member Councils have formally resolved to support the application in accordance with this clause.

10 DISPUTE RESOLUTION

10.1 Dispute

In the event of any dispute or difference arising between the Member Councils and RoeROC or any of them at any time as to any matter or thing of whatsoever nature arising under or in connection with this MOU, then a Member Council or RoeROC or the Member Councils (as the case may be) may give to the other Member Councils and RoeROC (as the case may be) notice in writing (Dispute Notice) adequately identifying the matters, the subject of the dispute and the giving of the dispute notice shall be a condition precedent to the commencement by any Member Council or RoeROC of proceedings (whether by way of litigation or arbitration) with regard to the dispute as identified in the dispute notice.

10.2 Arbitration

At the expiration of 35 days from the date of receipt of the dispute notice by the persons to whom it was sent, the person giving the dispute notice may notify the others in writing ('arbitration notice') that it requires the dispute to be referred to arbitration and the dispute (unless meanwhile settled) shall upon receipt of the arbitration notice by the recipients then be and is hereby referred to arbitration under and in accordance with the provisions of the *Commercial Arbitration Act 1985*.

10.3 Legal Representation

For the purposes of the *Commercial Arbitration Act 1985*, the Member Councils consent to each other and to ROEROC being legally represented at any such arbitration.

11 INTERPRETATION

11.1 Interpretation

In this MOU unless the context requires otherwise:

- a) Words importing the singular include the plural and vice versa;
- b) Words importing any gender include the other genders;
- c) References to persons include corporations and bodies politic;
- d) References to a person include the legal personal representatives, successors and assigns of that person;
- e) A reference to a statute, ordinance, code or other law includes regulations and other statutory instruments under it and consolidations, amendments, re-enactments or replacements of any of them (whether of the same or any other legislative authority having jurisdiction);
- f) References to this or any other document include the document as varied or replaced, and notwithstanding any change in the identity of the parties;

- g) References to writing include any mode of representing or reproducing words in tangible and permanently visible form, and includes telex and facsimile transmission;
- h) An obligation of two or more parties shall bind them jointly and severally;
- i) If a word or phrase is defined cognate words and phrases have corresponding definitions;
- j) References to a person which has ceased to exist or has been reconstituted, amalgamated, reconstructed or merged, or the functions of which have become exercisable by any other person or body in its place, shall be taken to refer to the person or body established or constituted in its place or by which its functions have become exercisable;
- k) An obligation incurred in favour of two or more parties shall be enforceable by them jointly and severally;
- l) Reference to any thing (including, without limitation, any amount) is a reference to the whole or any part of it and a reference to a group of things or persons is a reference to any one or more of them;
- m) Reference to a month and cognate terms means a period commencing on any day of a calendar month and ending on the corresponding day in the next succeeding calendar month but if a corresponding day does not occur in the next succeeding calendar month the period shall end on the last day of the next succeeding calendar month;
- n) References to this MOU include its schedules.

11.2 Headings and Footnotes

Headings and footnotes shall be ignored in construing this MOU.

11.3 Time

- a) References to time are to local time in Perth, Western Australia;
- b) Where time is to be reckoned from a day or event, such day or the day of such event shall be excluded.

12 AMENDMENT OF MEMORANDUM OF UNDERSTANDING

- (1) This MOU may be amended only with the unanimous agreement of all Member Councils, with any such amendments requiring formal resolution and endorsement by each respective Council.
- (2) This MOU can be amended to include another local government as a party to the amending agreement.

Schedule 1 – Execution

EXECUTED by the Parties

THE COMMON SEAL of SHIRE OF CORRIGIN) was
hereunto affixed in the presence of:)

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF KONDININ) was
hereunto affixed in the presence of:)

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF KULIN) was
hereunto affixed in the presence of:)

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF NAREMBEEN) was
hereunto affixed in the presence of:)

President

Chief Executive Officer

Appendix 1 – Existing Agreements and Services

Roe Regional Organisation of Councils Memorandum of Understanding (MOU)

Agreement between Shires of Corrigin, Kondinin, Kulin and Narembeen. Current MOU commenced on 1 July 2024 and expires on 30 June 2029.

Roe Health Scheme Memorandum of Understanding

Agreement between Shires of Corrigin, Kondinin, Kulin, Lake Grace and Narembeen.

Current MOU commenced on 1 July 2023 and expires on 30 June 2028 unless otherwise agreed or extended by the Member Councils in writing.

To be reviewed 6-12 months prior to the expiration of the term.

The MOU includes Operational Guidelines and is currently administered by the Shire of Corrigin including the employment of 1.2 Full time equivalent Environmental Health Officers.

Bendering Waste Facility Land Details Avon Location 23945 Kondinin-Narembeen Road, Bendering Deposited Plan 151345 CT 1044/171

Agreement to Use Land – Lot 23495 on DP 151345

Agreement with Kondinin Community Recreation Council for cropping lease expires March 2028 with an option to renew for 5 years.

Deed of Easement

Between Notting Nominees Pty Ltd and Shires of Corrigin, Kondinin, Kulin and Narembeen

Certificate of Registration Environmental Protection (Rural Landfill) Regulations 2002

Contract for the Supply of Waste Disposal Goods and Services – Avon Waste

Individual contracts between Avon Waste and shires of Corrigin, Kondinin, Kulin and Narembeen expires 30 June 2025 with extension of 3 x 1 year periods.

Avon Waste responsible for management of Bendering Tip Facility. Waste disposal contract supersedes Regional Waste Site Agreement

Bendering Landfill Report

Site selection and geotechnical assessment for proposed regional landfill June 2007

Bendering Landfill Management Plan 2025

Completed by Talis Consultants and adopted by RoeROC Committee in March 2025.

Replaces previous versions.

Bendering Landfill Facility Operations Management Plan and Procedures

Reviewed and updated, adopted by RoeROC Committee in March 2025.

Replaces previous versions

Bendering Landfill Site Working Group Terms of Reference

Adopted by RoeROC Committee in March 2025, to be reviewed in March 2026.

Shared Services Working Group Terms of Reference

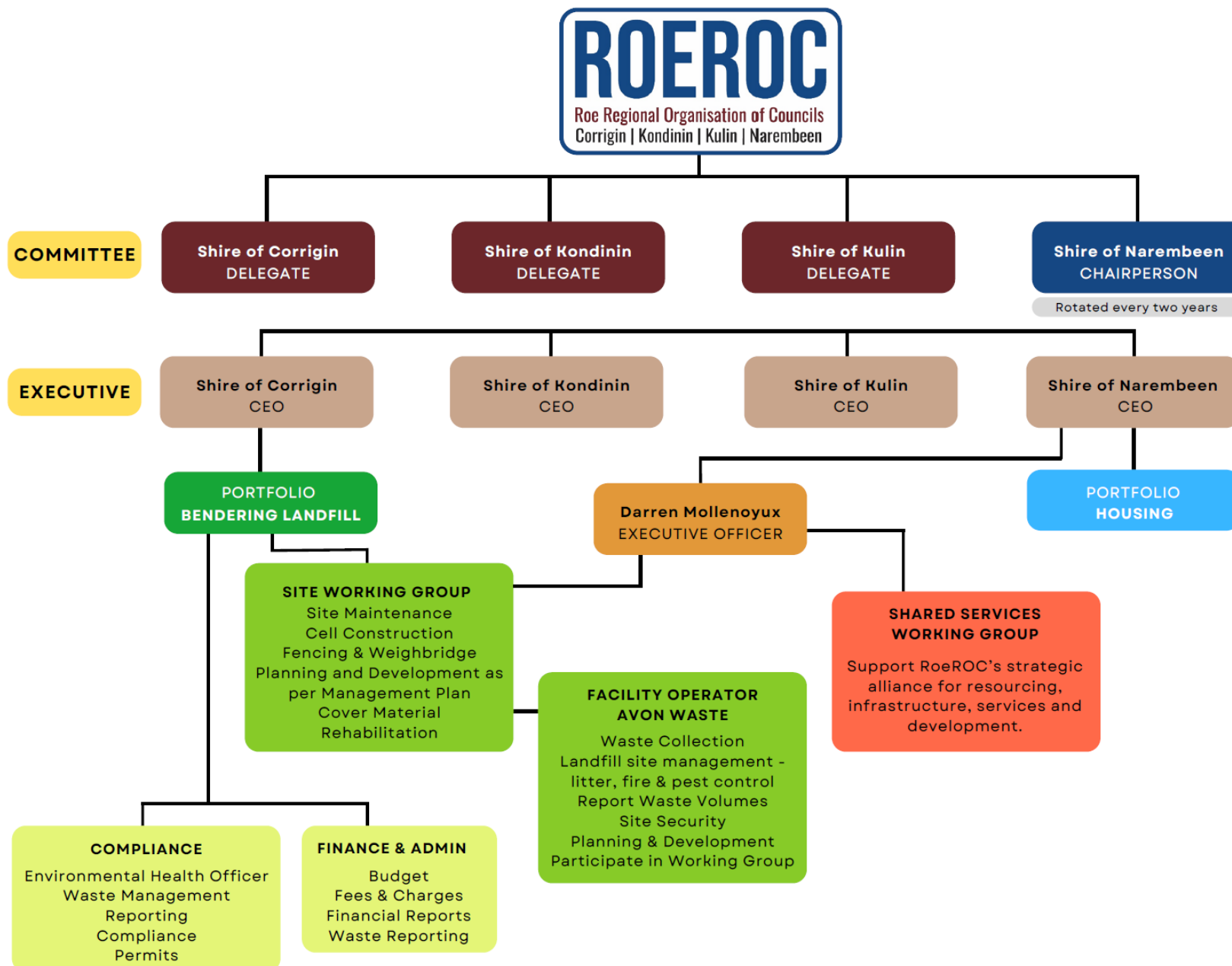
Adopted by RoeROC Committee in September 2024

RoeROC Executive Officer Position Contract

Contract between RoeROC and 150Square for the provision of Executive Officer Services July 2024 – 30 June 2027.

Appendix 2 – Operational Procedures

- 1. Name**
- 2. Role of the Committee**
- 3. Objectives of RoeROC**
- 4. No Delegated Powers**
- 5. Host Shire Rotation**
- 6. Schedule of Meetings**
- 7. Conduct of Meetings**
 - 7.1 Membership
 - 7.2 Presiding Member
 - 7.3 Voting
- 8. Arrangements for Projects and Non-Ongoing Agreements**
- 9. Annual Events: Rotating RoeROC Dinner**
- 10. Working Group Protocols and Structure**
 - 10.1 Bendering Landfill Site Working Group
 - 10.2 Shared Services Working Group
 - 10.3 General Protocols



ATTACHMENT 12.2B

RoeROC Operational Guidelines



Roe Regional Organisation of Councils
Corrigin | Kondinin | Kulin | Narembeen

OPERATIONAL GUIDELINES

Appendix 2 – RoeROC Memorandum of Understanding

1. Name

The name of the organisation is the **Roe Regional Organisation of Councils (RoeROC)**.

2. Role of the Committee

The role of the RoeROC Committee is to:

- Facilitate collaboration among Member Councils on matters of mutual interest;
- Provide a forum for regional leadership, shared decision-making, and advocacy;
- Oversee the development, coordination, and delivery of joint projects, services, and initiatives;
- Consider strategic regional issues affecting the Member Councils and propose coordinated responses; and
- Provide guidance and direction to working groups and the RoeROC Executive Officer.

3. Objectives of RoeROC

The objectives of RoeROC are to:

- Provide strong regional leadership and strategic direction;
- Advocate on regional priorities identified and supported by Member Councils;
- Form a collaborative alliance to improve infrastructure, community services, and economic resilience across the region;
- Promote cooperation and resource sharing for greater efficiency and cost-effectiveness;
- Pursue joint initiatives that enhance environmental management, tourism, health services, and local government capability; and
- Support sustainable population retention and regional development without diminishing the autonomy or relationships of individual Member Councils with their communities or external stakeholders.

4. No Delegated Powers

RoeROC is an advisory and collaborative body and does **not** hold any delegated authority under the *Local Government Act 1995* or any other legislation. All decisions and recommendations made by RoeROC must be referred to the respective Member Councils for formal resolution, endorsement, or implementation unless otherwise provided for in a specific agreement or project.

5. Host Shire Rotation

The Host Shire provides secretariat and administrative support to RoeROC and rotates on a biennial basis, aligned with the local government election cycle. The indicative rotation is as follows:

- March 2023–2025: Shire of Corrigin
- March 2025–2027: Shire of Narembeen
- November 2027–2029: Shire of Kulin
- November 2029–2031: Shire of Kondinin

The Executive Officer shall have primary responsibility for the coordination of meeting arrangements and the preparation of agendas, in consultation with the Chairperson. The Host Shire shall provide strategic oversight and administrative support to the Executive Officer in the execution of these duties, ensuring alignment with the objectives and protocols of RoeROC.

6. Schedule of Meetings

RoeROC Committee meetings will generally be held quarterly on the third Thursday of **March, June, September, and November** at 1:00 PM, unless otherwise agreed. Written notice shall be given at least 7 days prior to each meeting.

The Host Shire will provide lunch for delegates prior to meetings.

Typical agenda items:

- **Every meeting:**
 - Financial reports for Roe Environmental Health Scheme and Bendering Waste Facility
- **March:**
 - Review of business cases and potential joint projects
 - Fees and charges for Bendering Landfill
 - Invitation to Shire of Lake Grace (Roe Health Scheme)
- **June:**
 - Invitation to Avon Waste as contractor
- **September:**
 - Updates on active joint projects
- **November:**
 - Identification of new projects
 - Review of contracts and agreements due to expire

7. Conduct of Meetings

Membership:

The RoeROC Committee includes:

- The Shire President of each Member Council
- One elected member (Deputy Delegate)
- The Chief Executive Officer of each Member Council
- One senior officer (Deputy Officer)

Deputy CEOs and observers may attend at the discretion of their Council.

Presiding Member:

The Chairperson and Deputy Chairperson are elected every two years in line with the Host Shire rotation. If the Chairperson is unavailable, the Deputy or a nominated member will preside.

Voting:

- Each Member Council has **one vote**, regardless of the number of representatives present.
- All resolutions or decisions of RoeROC (whether by the Committee or the Executive) are to be determined by a simple majority vote of members present and eligible to vote.

8. Arrangements for Projects and Non-Ongoing Agreements

Projects may only proceed where participating Member Councils have agreed. Each participating Council must make necessary budget provisions for their share. A formal Project Plan must be prepared outlining scope, timeline, financial commitments, and governance arrangements.

All RoeROC projects are managed by a Lead Council and supported by the Executive Officer, with reporting provided to participating Councils. Councils that commit to a project are financially responsible until its completion, regardless of later changes to membership.

9. Annual Events: Rotating RoeROC Dinner

Member Councils take turns hosting the annual RoeROC Dinner. The dinner fosters collaboration and recognises achievements.

Host Schedule:

- 2024 – Corrigin
- 2025 – Narembreen
- 2026 – Kondinin
- 2027 – Kulin

The host Shire is responsible for organising the event in consultation with the Chair and Executive Officer.

10. Working Group Protocols and Structure

RoeROC may establish Working Groups to support its strategic or operational objectives. These groups report to the RoeROC Executive and Committee through the Executive Officer.

Current examples include:

- **Bendering Landfill Site Working Group:**
 - Includes Works Managers, RoeROC EHO, and Avon Waste
 - Oversees civil works, planning, and compliance
 - Meets biannually (March and September)
 - Coordinates access and approves annual plant/labour rates
- **Shared Services Working Group:**
 - Explores joint service delivery and administrative collaboration
 - Coordinates shared staffing, systems, or procurement

General protocols:

- Working Groups are formed by RoeROC resolution
- Members are nominated by participating Councils
- Clear terms of reference are to be established
- Regular reporting to the Executive Officer is required

ATTACHMENT 12.3A
RoeROC – Application for Membership by the
Shire of Wickepin

New Membership Request

Shire of Wickepin

Discussion Paper for RoeROC

INTRODUCTION

This discussion paper has been prepared to assist the RoeROC CEOs with further consideration of the Shire of Wickepin's formal request to join (RoeROC). It provides an overview of the key matters raised to date, outlines relevant provisions in the current RoeROC Memorandum of Understanding, and addresses the strategic, financial, and governance implications of admitting Wickepin as new member. This document will assist member CEOs make an informed decision and recommendations to the RoeROC Committee.

EXCLUSIONS AND KEY CONSIDERATIONS

In considering the Shire of Wickepin's request to join RoeROC, the following exclusions and factors should be noted:

1. Scope of Membership and Non-RoeROC Entities:

RoeROC membership covers only those projects, services, and advocacy activities formally undertaken by the organisation. It does not extend to informal collaborations or independently managed services unless separately agreed by all members.

Wickepin may be interested in joining **RoeTourism**, however this group operates independently of RoeROC; Wickepin may apply directly if interested in participating.

RoeHealth and the **Bendering Landfill Site** are not governed by RoeROC and are excluded from this membership request. The Shire of Wickepin CEO has confirmed it does not seek to participate in either service at this time, with the following comments:

- Bendering Landfill Site
At this point in time, Wickepin has its own main waste area (which should last a while), so we would not be interested in Bendering. Also, the distance would make it a little prohibitive.
- RoeHealth
For the EHO, Brendon is at capacity. We currently get services from Narrogin, so that arrangement would remain. If in the future, additional EHO capacity is available through RoeHealth, then we would consider it, in order to be more in line with the RoeROC Members.

Any future engagement with these services would need to be negotiated separately with the relevant managing entities or participating Shires.

2. Current RoeROC Projects Not Applicable to Wickepin:

As of July 2025, RoeROC is delivering the following projects, which the Shire of Wickepin will not participate in due to their advanced status or existing commitments:

- 2.1 RoeROC Key Worker Accommodation Project** – This project is well progressed and not currently feasible for Wickepin to join. However, if the Shire completes an individual Key Worker Accommodation Analysis, future participation in funding submissions may be possible with an appropriate financial contribution.
- 2.2 RoeROC Joint Local Planning Strategy** – Wickepin has recently adopted its own Local Planning Strategy and will not be part of this joint initiative.
- 2.3 Eastern Wheatbelt Power Resilience Project** - This joint RoeROC / NEWROC project has progressed and submitted to Round Three Disaster Ready Fund and is closed to new participants.

Wickepin's entry into RoeROC will have no impact on these projects and will not affect the existing financial or operational commitments of current member Shires.

3. Current RoeROC Projects Potentially Applicable to Wickepin:

As of July 2025, RoeROC is progressing several initiatives that may be suitable for the Shire of Wickepin to participating. These projects are strategic, regionally focused, and offer opportunities for alignment, cooperation, and shared benefit:

- 3.1 ERP Procurement Process** – Wickepin may opt to participate in this project, which is delivered on a cost-sharing basis. There are no barriers to inclusion, noting that the SSWG is still awaiting procurement resources from WALGA.
- 3.2 Joint Renewable Energy Policy Framework** – The project is in early stages, Wickepin's participation could be accommodated, with costs to be shared evenly among members.
- 3.3 Workforce Skills Database** – Wickepin can join this initiative by completing the staff skills audit survey and matrix; no additional barriers apply.
- 3.4 Establishment of Digital Resource Sharing Platform** – There are no constraints preventing Wickepin from participating. Any establishment costs would be shared equally among all participating members.

Participation in these projects would be subject to mutual agreement, cost sharing arrangements, and alignment with existing project timelines. Involvement by Wickepin may enhance regional outcomes.

4. Budget Timing and Financial Year Alignment:

Given the timing of Wickepin's request and RoeROC requiring adequate time for consideration, financial participation would be proposed to begin on a pro rata basis during the 2025–2026 financial year, subject to agreement on entry contributions and project involvement.

MATTERS FOR CEO REVIEW AND DIRECTION

1. Project Participation Opportunities

- The Shire of Wickepin has expressed a desire to contribute to RoeROC initiatives. It is important to identify existing or potential projects that would provide early opportunities for integration and participation.
- This will help demonstrate immediate value to all parties and reinforce RoeROC's principles of shared leadership and mutual benefit.
- Potential current and future alignment projects from the Shared Services and Collaboration Plan includes:
 - ERP procurement process
 - IT support services
 - Joint Renewable Energy Policy Framework
 - Develop a unified policy to guide land use planning and protect high-value agricultural and strategic development land across member Shires
 - Future joint emergency management initiatives
 - Shared Services Working Group
 - Governance and Compliance
 - Asset management
 - Community Services and Development

2. Governance and Operational Implications

- Consideration should be given to any administrative or structural changes required to effectively integrate Wickepin into meetings, communications, and operational workflows.
- The RoeROC Executive Officer anticipates no additional administrative or operational impact from Wickepin's inclusion.
- A requirement for Wickepin to join would be ensuring participation in RoeROC SSWG.
- Consideration would be required as to the rotation of Lead Council and future project leads. The current lead Shire rotation is as follows;
 - March 2023 - 2025 Shire of Corrigin
 - March 2025 - 2027 Shire of Narembeen
 - March 2027 - 2029 Shire of Kulin
 - March 2029 – 2031 Shire of Kondinin

- Meeting travel distance would be increased for the Shire of Kondinin delegates impacted the most. As an example, when Wickepin is the Lead Council:

Hyden Townsite to Corrigin Shire Office 108kms	Hyden Townsite to Wickepin Shire Office 153km
Narembeen Shire Office to Corrigin 70km	Narembeen Office to Wickepin Office 150km

3. **Financial Impact and Contributions**

- Entry contribution** - While RoeROC does not currently have a set annual membership fee, the only fixed annual cost is the engagement of the Executive Officer, which is shared equally among member Shires. Given the significant work undertaken to formalise RoeROC's structure and governance, options for Wickepin's membership could include a one-off entry contribution to recognise the foundational investment by existing members. Ongoing participation would then align with the existing cost-sharing model for projects and shared services.

Justification for Entry Contribution	Considerations Against Entry Contribution
Equity for Existing Members – Recognises the financial and administrative investment already made by current RoeROC members.	No Defined Assets or Reserves – RoeROC doesn't hold assets or reserves that Wickepin would immediately benefit from.
Cost Recovery – Helps cover administrative work involved in updating governance and MOU arrangements.	Discourages Participation – An entry fee may deter Wickepin from joining, especially if seen as high or unjustified.
Consistency – Sets a transparent precedent and process for future new member requests.	Lacks a Defined Formula – Without a clear basis for calculation, any fee may appear subjective
Demonstrates Commitment – A fee shows Wickepin's serious intent to engage and invest in RoeROC's future.	Delayed Benefits – As Wickepin won't immediately participate in all RoeROC initiatives, upfront cost-benefit may be unclear.
Minimal, Fair Fee Option – A modest contribution (e.g., 1/5 of current EO costs) could be reasonable and symbolic.	

- Administering Entry Fee** - As RoeROC does not operate a standalone bank account, consideration is required as to how a joining fee from the Shire of Wickepin would be administered. Options may include one member Shire holding the funds in trust or allocating the contribution directly to agreed project or operational costs. A formal approach should be determined and documented to ensure transparency.
- The annual membership fee** - should be consistent with existing members and should reflect current services and broader strategic benefit.
- As Wickepin would not be part of the Bendering Waste Site, its exclusion should be considered in the provision of Executive Services to the Waste Site Working Group.

Annual Operational Costs – Provision of Executive Services

	2024/25	2025/26	2026/27	2027/28
Total Payments	\$44,384	\$45,457	\$46,596	\$47,758
Split / 4 Members	\$11,087	\$11,364	\$11,648	\$11,939
Split / 5 Members	\$ 8,869	\$ 9,091	\$ 9,318	\$ 9,551
Saving per Member		\$ 2,273	\$ 2,329	\$2,387

Figures based on 2.5% CPI – current contract expires on 30 June 2027

- There is an understanding that each member Council maintains its own budget provision for future RoeROC projects, ensuring flexibility and autonomy in participation and financial planning.

4. Review of MOU – Admitting New Members

- Section 9 of the RoeROC MOU (2024–2029) references the submission of a project plan as part of the new member admission process. This requirement is not applicable to the current nature of Wickepin's request.
- It is therefore recommended that Section 9 be reviewed and amended to provide clarity on procedural requirements, strategic alignment criteria, and decision-making responsibilities associated with membership applications.
- Consideration as to setting a minimum period for becoming a member of RoeROC.
- The draft clause for admitting new members is proposed below:

9 ADMITTING NEW MEMBERS

The Roe Regional Organisation of Councils (RoeROC) recognises the value of expanding its membership where such inclusion enhances the organisation's strategic capacity, fosters regional cooperation, and supports the efficient delivery of shared objectives.

9.1 *Section 3.65 of the Local Government Act 1995 is to apply if a Regional Local Government is established.*

9.2 Eligibility and Consideration Criteria

A local government may seek membership of RoeROC by submitting a formal written request to the Executive Officer. To facilitate informed consideration, the application must include a statement or presentation addressing the following criteria

- Strategic Alignment** – *The alignment of the applicant's community priorities and strategic goals with RoeROC's Strategic Objectives and regional development vision.*
- Community and Regional Fit** – *Demonstration of the applicant's regional characteristics, needs, and potential mutual benefits of membership.*
- Value and Contribution** – *An outline of the specific resources, skills, or opportunities the applicant would contribute to RoeROC.*
- Project Participation** – *Identification of existing or future RoeROC initiatives the applicant seeks to join or support.*
- Financial and Governance Commitment** – *Confirmation of the applicant's ability to meet RoeROC's financial contributions and governance responsibilities as detailed in this MOU.*
- Long-Term Engagement** – *A commitment to active participation, shared leadership, and long-term collaboration with RoeROC.*

9.3 Application Process

- Upon receipt of a request, the RoeROC Executive may invite the applicant's Shire President or representative to present at a scheduled RoeROC meeting.*
- The RoeROC Executive Officer will prepare an application review and assessment framework for consideration, ensuring consistency and transparency in decision-making.*
- A decision to admit a new member requires a simple majority vote by existing members at a formal RoeROC meeting.*

9.4 Membership Contributions

A new member, upon acceptance, must agree to:

- Pay an entry contribution as determined and agreed by the existing members;*
- Provide a financial contribution equal to that of current members, unless varied by resolution of the RoeROC Committee;*
- Contribute to the costs of shared projects and services on an equitable basis, as defined within applicable project plans or service agreements.*

9.5 MOU Review and Flexibility

RoeROC acknowledges the need for clarity and responsiveness in its governance framework. Accordingly, this clause shall be subject to periodic review and may be amended by agreement of the member Councils to ensure alignment with best practice, strategic intent, and emerging regional needs.

5. Voting Requirements for Admitting New Members

- The current MOU is not clear in voting majority to admit a new member, it is proposed that a higher threshold—such as an absolute majority or unanimous agreement—be adopted for decisions of this nature.
- This ensures full member support for any expansion and reflects the significant strategic and governance implications of admitting new members to the group.

6. Process Resolutions from RoeROC

RoeROC CEOs Resolution 28th July 2025

RESOLUTION

MOVED: Rebecca McCall

SECONDED: Alan Leeson

1. That the RoeROC CEOs endorsed the Shire of Wickepin Request for Membership – Discussion Paper, with the identified amendments to be made by the RoeROC Executive Officer.
2. The draft amendments to Section 9 of the RoeROC Memorandum of Understanding (MOU), as outlined in the discussion paper, be endorsed to improve clarity and alignment.
3. That the proposed entry contribution and an updated financial structure be included in a recommendation to the RoeROC Committee.
4. CEOs are to present the Discussion Paper to their respective Councils for consideration and any feedback to be provided to the RoeROC Executive Officer following August 2025 Council meetings.
5. Feedback from member Councils is to be consolidated to inform the development of a clear recommendation for consideration by the RoeROC Committee at its meeting scheduled for 4 September 2025.

Carried 4/0

RoeROC Meeting Resolution 4th September 2025

Resolution

Moved: Cr B Smoker

Seconded: Cr Jacobs

That the RoeROC Committee:

1. Support in principle the admission of the Shire of Wickepin as a member of RoeROC, subject to:
 - a) To each Council presenting the Discussion Paper formally to consider the request at September 2025 Ordinary Council Meetings, ensuring appropriate and respectful due diligence is undertaken. Final positions should be determined against the agreed eligibility and consideration criteria for admitting new members.
 - b) Payment of a one-off entry contribution of \$8,869, to acknowledge the foundational work of existing members; and
 - c) Agreement to participate in ongoing cost-sharing arrangements for Executive Officer services and regional projects, in line with existing RoeROC practices.
2. Acknowledge that the Shire of Wickepin will not participate in the Bending Waste Site project, and that Executive Officer resources for this time have been considered in setting the portion of Executive Officer costs.
3. Note the required amendments to the RoeROC Memorandum of Understanding to reflect the process for admitting new members and to ensure clarity and consistency in governance arrangements.

Carried 3/0

ATTACHMENT 14.1A

Policies for Review

Council Policy

X. Infrastructure

x.x Natural Crossings



POLICY OBJECTIVES

POLICY SCOPE

POLICY DETAIL

Council upgrade natural crossings to an adequate standard (20m) when requested for conservation purposes with 900mm pipes. Where the requested crossing is not in the natural drainage the landowners are to pay for the pipe and Council to do the work.

DEFINITIONS

RELATED LEGISLATION

RELATED POLICIES

DELEGATED AUTHORITY

Nil

DOCUMENT MANAGEMENT

Policy Number	3	
Policy Version	1	
Policy Owner(s)	Chief Executive Officer	
Reviewer	Executive Governance Officer	
Review Frequency	3 years	
Creation Date		OCM Ref
Last Review Date	18 February 2015	OCM Ref 5896/15
	15 February 2017	OCM Ref 6367/17
Next Review Date	February 2020	
File Ref (original)		
File ref (copy)		

Council Policy

X. Infrastructure Services

x.x Land Drainage Crossing Road Reserves



POLICY OBJECTIVES

To provide clear guidelines in relation to the installation, maintenance and associated costs of land drainage crossing road reserves.

POLICY SCOPE

This policy applies to all applications for drainage works that cross road reserves.

POLICY DETAIL

- 1) Any person proposing drainage works must obtain prior approval (for either deep or shallow drainage crossing road reserves) before commencing any works. This includes submitting a Notice of Intent to Drain to the Commissioner of Soil and Land Conservation.
- 2) The following applies to the deep drainage crossing road reserves:
 - a) All pipes to be class 4 concrete pipe or an approved equivalent.
 - b) Pipes to have a minimum 150mm compacted gravel cover.
 - c) Soil in the drain is to be removed from the road reserve and only gravel to be used as replacement fill.
 - d) The minimum pipe diameter for drains over 1m deep is 600mm.
 - e) Endwalls, including a concrete floor and toe wall, must be installed at each end of the pipe.
 - f) Pipe ends to be within the Landowners property.
 - g) All traffic management plans to be the responsibility of the applicant and approved by Executive Manager Infrastructure Services. If the Shire provide traffic management, it will at the applicant's cost.
 - h) The work must include a 12-month guarantee against washouts and slumps. Any remedial work undertaken by the Shire within this period will be at the applicant's cost.
 - i) If the applicant is seeking assistance in undertaking drainage works, an application must be made to the Chief Executive Officer.
 - j) Applications for assistance will not be considered if works have commenced prior to receiving approval.

- 3) The following applies to shallow drainage:
- Where drains are seen as advantageous to the Shire, the Shire may supply the pipes, and the applicant will undertake the work.
 - Applications for assistance will not be considered if works have commenced prior to receiving approval.
 - All signage and works to be the responsibility of the applicant, works to be completed in the same day, in daylight hours only.
 - Headwalls must be constructed to Shire standards.
 - All pipes must be Class 4 concrete pipe.
 - Pipes to have a minimum of 150mm compacted gravel cover.
 - Endwalls, including concrete floor and toe wall, must be installed at each end of the pipe.
 - The minimum pipe length is 12.0m or 14.0m were deemed necessary by the Shire.
- 4) Any person proceeding with unauthorised land drainage works may be liable for all costs incurred by the Council, including:
- Repair of damaged roads and drainage structures.
 - Any necessary upgrades resulting from the unauthorised works.

DEFINITIONS

Nil

RELATED LEGISLATION

Nil

RELATED POLICIES

Nil

DELEGATED AUTHORITY

Nil

DOCUMENT MANAGEMENT

Policy Number		
Policy Version	1	
Policy Owner(s)	Executive Manager Infrastructure Services	
Reviewer	Executive Governance Officer	
Review Frequency	3 years	
Creation Date	16 September 2025	OCM Ref
Last Review Date		OCM Ref
Next Review Date	September 2028	
File Ref (original)		
File ref (copy)		

ATTACHMENT 14.2A

Policies for Repeal



POLICY SECTION:	Roads / Transport / engineering
POLICY NUMBER:	10.1.13
POLICY TITLE:	ROADSIDE CLEARING – MOVING FENCE LINES

POLICY

Where fences are moved within 10m from the edge of the road reserve, Council where agreeable, will purchase or lease the land from the landowners at an agreed price.

On purchase or lease an agreement is to be made that the area is planted with trees. Council will seek funding assistance for the project. Council will supply the trees with the land owner to plant them.

OBJECTIVES

SCOPE

PRINCIPLES

GUIDELINES

POLICY REQUIREMENTS

DELEGATED AUTHORITY

REVIEW

EMCS

HISTORY

Adopted:	xxxxxxx	MIN:	xxxx/xx
Reviewed:	18/02/2015	MIN:	5896/15
Reviewed:	15/02/2017	MIN:	6367/17



POLICY SECTION: Roads / Transport / engineering
POLICY NUMBER: 10.1.18
POLICY TITLE: ROAD DESIGN STANDARDS

POLICY

1. 7.0m Seal Road Construction
Council adopt 30.0m road reserve for 7.0m seal width and safety parameters as per specifications.
2. 9.0m Gravel Formation
Council adopt 20.0m road reserve for 9.0m gravel formation and safety parameters as per specifications with 10.0m extra road reserve required for tree planting.
3. Land Compensation
For compulsory acquisition of land for road reserves, compensation be by mutual agreement or 1.5 times the value of the land at current market value.
4. Boundary Fencing Relocation
Council provide labour and fencing materials for realigning road reserve fences. Standard fence to consist of 7 line fencing, 5ft 6in steel posts and 11.0m fence post spacing.

OBJECTIVES

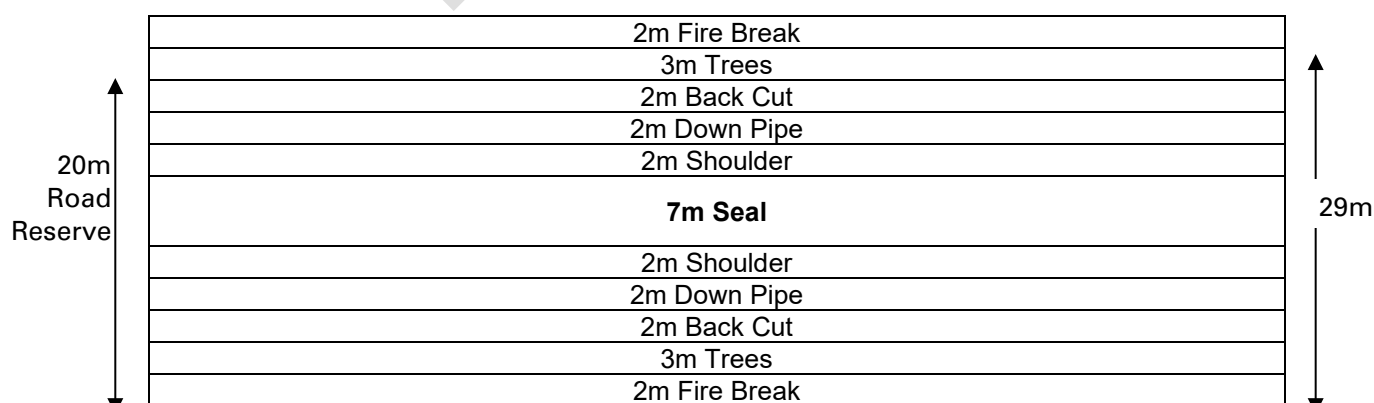
SCOPE

PRINCIPLES

GUIDELINES

Guideline Road Clearing

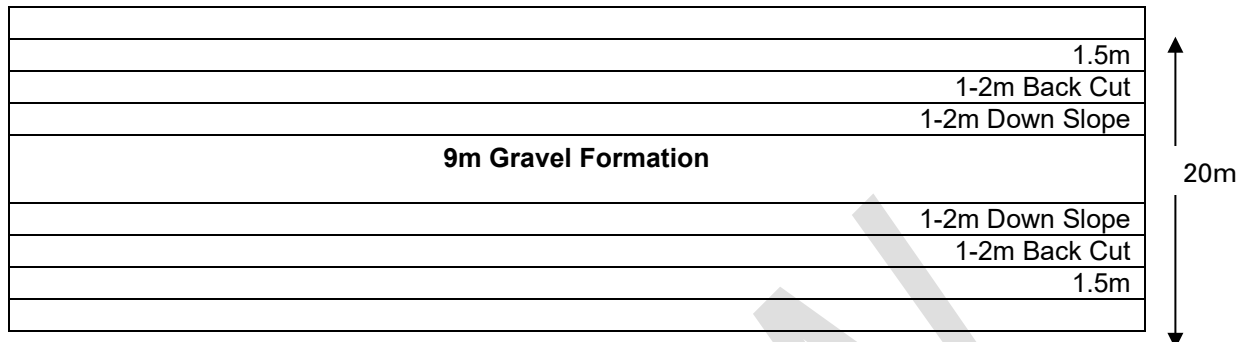
7m Seal



This drawing enables road to have a safe run off.

10m extra road reserve required for tree planting.

9m Gravel formation.



Depending on the amount of trees and vegetation removed to how much will need replacing.

Cross Section

General

The selection of the width and crossfall of traffic lands and shoulders should be based on the traffic volume, type of vehicle (i.e. car, truck, farm machinery etc.), vehicle speed and also the functional use of the road.

The cost of the road construction will generally increase with increasing road width. If major excavation is required, due to the terrain, changes in road width can have significant effects on the total cost of the road. The designer must be aware of these costs and try to minimise road width in order to reduce costs, but must not detract in any significant way from the safety or efficiency of the road.

The safety and convenience of the road users should also be considered. Nyasulu (1989) states that 'wide carriageways and shoulders and gently sloping border areas are desirable, since they forgive minor errors of judgement and promote ease of operation.'

Typical elements of cross-section are shown in Fig. 4.5.

Carriageway Width

The term carriageway, as used here, describes the section of road formation which is used by traffic, either moving or stationary (i.e. the traffic lane(s) and shoulders).

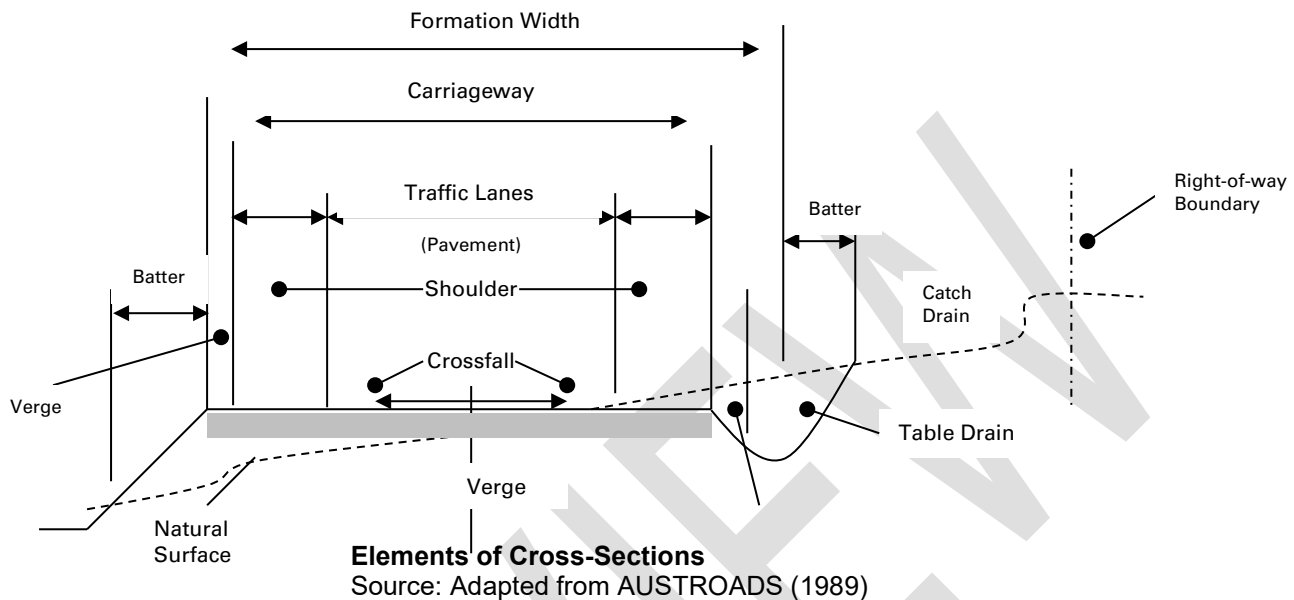
It is well established that higher volumes of traffic at higher speeds require wider carriageways than lower volumes and speeds. Vehicles travelling on single-lane carriageways with low traffic volumes only require a pavement as wide as their wheel separation (with extra width to allow for vehicle positioning variations). However, even on low-volume roads, it is considerably inconvenient for drivers to stop or even back-up if met by an on-coming vehicle.

It is usual practice for drivers in this situation to slow down and use the shoulders whilst passing.

The differentiation between traffic lanes and shoulders is more difficult for unsealed roads. In the case of formed and gravel roads, where box construction can be applied for the traffic lanes, shoulders consisting of different material can be provided.

Shoulders are provided to perform the following functions:

- Provision of additional manoeuvring space for vehicles, which may also allow a driver to regain control of his vehicle if it goes out of control;
- Provision of space for the use of vehicles which are stopped or broken down;
- Drainage of surface water away from traffic lanes; and
- Lateral support for the traffic lane pavements.



Typical Carriageway Widths

Volume	Number of Lanes	Carriageway Width
Very low volumes	1	5-6m
Higher volumes in future	1 or 2	8-9m*
* will allow for later construction of (i) single 3.5m traffic lane with 2.0m shoulders, or (ii) two 3.0m traffic lanes with 1.0m shoulders		

AUSTROADS (1989) suggests that, for very low-volume roads, a narrow carriageway of between 5m and 6m is adequate. This width will allow vehicles to pass each other by riding half on the traffic lane and half on the shoulders. This will eliminate the need for special sections of road for passing. If this type of road is sealed at a later date, the carriageway will need widening. AUSTROADS (1989) also states that, where traffic volumes are likely to require a carriageway width of 8.0 to 9m, this will allow at least a 3.5m traffic lane with over 2.0m shoulders, or two 3.0m traffic lanes with at least 1m shoulders. This width will also enable easy sealing in the future with little, if any, extra widening required.

Many Australian single-lane roads through flat countryside carry less than 150 vehicles per day. These conditions tend to create high traffic speeds. In these circumstances the road shoulders should be capable of supporting vehicles in both wet and dry weather, and the traffic lane width should be between 3.5 and 4.5m. A width of less than 3.5m may lead to excessive wear on the shoulders as the position of a vehicle on the road varies. Lane widths greater than 4.5m and less than 6.0m can encourage two vehicles to pass each other while both remaining on the traffic lane, a situation which should be discouraged on such roads (AUSTROADS 1989).

Traffic lane width should be either one lane or alternatively two full lane widths. For intermediate widths the crown receives double the wear of the outer wheel paths with the crossfall being reduced due to the extra wear on the crown. As a result, drainage is impaired and potholes develop along the centre line. Build-up of material will occur along the outer edges of the traffic lanes and shoulders, further interfering with surface drainage.

Crossfalls

Sufficient crossfall should be provided to allow the easy run-off of water from the surface, to prevent potholes developing. If too great a crossfall is applied, the surface material will be prone to scouring and erosion.

Bofinger et al. (1990) recommend that, for ease of construction and maintenance operations, shoulders should have the same surface crossfall as the traffic lanes so that they may be constructed and maintained to the same crossfall.

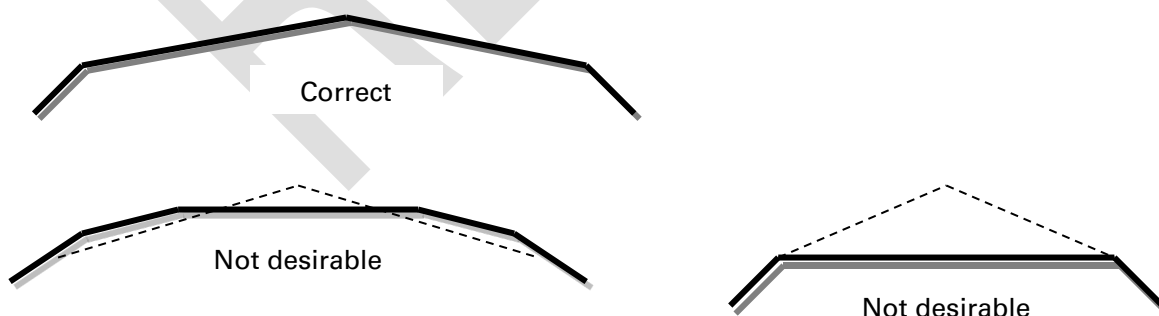
The actual crossfall which should be used depends on the local conditions and material properties. Crossfalls in the range of 4-6% have been used with success. AUSTROADS (1989) cites values for crossfall to be used for various unsealed pavement types, and these are shown here in table below.

Ferry (1986) suggests that the lack of adequate crossfall is the most common defect of New Zealand's unsealed roads as this does not provide adequate drainage of the road surface.

Two-way crossfall should meet with a crown as shown in diagram. This will help to prevent the development of potholes in the road centre. For single-lane carriageways it may be best to have single crossfall for ease of grading during regular maintenance.

Pavement Crossfalls on Straight Road Sections

Type of Pavement	Crossfall	
	(m/m)	(%)
Earth, Loam	0.05	5
Gravel, Waterbound	0.04	4



Correct Shape of Two-lane Road Cross-section (in the correct shape, the crossfall and actual road shape coincide)

Batter Slopes

Batter slopes to cut faces should be designed to promote stability and the establishment of vegetation. The slope angle should not exceed the stable angle of the particular soil, and high

cut faces should be interrupted by benching sloped back into the face to reduce surface erosion and promote vegetation. Erosion of batters causes siltation of table drains and therefore frequent maintenance.

The maximum slope of fill batters is also largely dependant on the stability of the fill material. In order to reduce erosion damage, the slopes of fill batters should be gentle. However, gentle batter slopes will require considerably higher amounts of fill material than steeper slopes.

Retained for Review

POLICY REQUIREMENTS

DELEGATED AUTHORITY

REVIEW

EMCS

HISTORY

Adopted:	xxxxxxx	MIN:	xxxx/xx
Reviewed:	18/02/2015	MIN:	5896/15
Reviewed:	15/02/2017	MIN:	6367/17



POLICY SECTION:	Townsite
POLICY NUMBER:	10.2.2
POLICY TITLE:	MINIMUM STANDARD OF FOOTPATH

POLICY

Footpaths and pathways in public areas are to be constructed to a minimum width of 1800mm, in addition these footpaths shall have a vertical clearance of at least 2000mm.

OBJECTIVES

SCOPE

PRINCIPLES

GUIDELINES

POLICY REQUIREMENTS

DELEGATED AUTHORITY

REVIEW **EMCS**

HISTORY

Adopted:	xxxxxxx	MIN:	xxxx/xx
Reviewed:	18/02/2015	MIN:	5896/15
Reviewed:	15/02/2017	MIN:	6367/17



POLICY SECTION:	Roads / Transport / engineering
POLICY NUMBER:	10.1.15
POLICY TITLE:	DEEP DRAINAGE CROSSING ROAD RESERVES

POLICY

1. All pipes to be class 4 concrete pipe aggressive 20 x 20.
2. Pipe to have minimum 150mm coverage compacted gravel.
3. Soils in drain to be removed from the reserve only gravel to be used as replacement fill.
4. Drains not meant for local water to be minimum length of 9.7m.
5. Minimum pipe diameter for drains over 1m deep 600mm.
6. End walls to be installed at each end of pipe, plus concrete floor and toe wall.
7. Work to have 12 month guarantee against wash out and slumps. All work carried out by Shire in the (i.e. slumps, washouts and uncompleted works) period to be at land owners cost.
8. Minimum length pipe crossing 12.0m. Council to find -> 14.0 where seen as necessary.
9. Council approval necessary before commencing works.
10. Costs to provide drainage will be done at private works rates.
11. That Council undertake works subject to guidelines and any damage or repairs responsibility of land owner.
12. No consideration for any assistance once works have been carried out.
13. If assistance is requested by the landowner for the benefit of the road a recommendation to be given to Council by CEO and Works Manager.

OBJECTIVES

SCOPE

PRINCIPLES

GUIDELINES

POLICY REQUIREMENTS

DELEGATED AUTHORITY

REVIEW

EMCS

HISTORY

Adopted:	12/06/2001	MIN:	xxxx/01
Reviewed:	18/02/2015	MIN:	5896/15
Reviewed:	15/02/2017	MIN:	6367/17

Council Policy

x.x Shallow Drainage



POLICY OBJECTIVES

To set the parameters by which the Shire will conduct works to rectify shallow drainage issue as a part of the annual road maintenance program or as private works.

POLICY SCOPE

This policy applies to all works associated with addressing shallow drainage issues within the Shire of Narembeen.

POLICY DETAIL

Works to address shallow drainage will be incorporated into the annual works program, and be done solely at the cost of Council, if the requested works provide a benefit to the Shire in terms of mitigating water damage to Council's roads.

If management determines that the proposed works to not benefit Council's assets the request is to be treated as private works and all associated costs must be paid for by the applicant.

DEFINITIONS

RELATED LEGISLATION

RELATED POLICIES

DELEGATED AUTHORITY

DOCUMENT MANAGEMENT

Policy Number		
Policy Version	4	
Policy Owner(s)	Chief Executive Officer	
Reviewer	Executive Governance Officer	
Review Frequency	3 years	
Creation Date	32 June 2001	OCM Ref
Last Review Date	18 February 2015	OCM Ref 5896/15
	15 February 2017	OCM Ref 6367/17
	20 May 2025	OCM Ref 7995/25
Next Review Date	May 2028	
File Ref (original)		
File ref (copy)		

Council Policy

Significant Accounting Policy



POLICY OBJECTIVES

POLICY SCOPE

POLICY DETAIL

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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.

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 budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a Gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Shire contributes are defined contribution plans.

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(h) Trade and Other Receivables

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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) Inventories

General

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.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of 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.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
Formation	Not depreciated
Pavement	50 years
Seal – bituminous seals	20 years
Seal – asphalt surfaces	25 years
Gravel Roads	
Formation	Not depreciated
Pavement	50 years
Gravel sheet	12 years
Formed roads	
Formation	Not depreciated
Pavement	50 years
Footpaths – slab	50 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

The above periods are used to calculate the basis of depreciation on new assets purchased. When assets are revalued as per requirements, the depreciation rate on each asset is recalculated based on the revised remaining useful life and fair value of the asset.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

Capitalisation Threshold

Expenditure on items of equipment under \$ 5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs)).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying

amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

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

(o) Employee Benefits

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other 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.

(p) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(q) Provisions

Provisions are recognised when the Shire has a 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.

(r) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(s) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

(t) 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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

(u) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

(v) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

DEFINITIONS

RELATED LEGISLATION

Australian Accounting Standards
Australian Accounting Interpretations
Australian Accounting Standards Board
Local Government Act 1995

OTHER RELATED POLICIES

Nil

DELEGATED AUTHORITY

Not applicable

DOCUMENT MANAGEMENT

Policy Number		
Policy Version	2	
Policy Owner(s)	Executive Manager Corporate Services	
Reviewer	Executive Manager Corporate Services	
Review Frequency	3 years	
Creation Date	Unknown	
Last Review Date	15 February 2017	OCM Ref 6367/17
Next Review Date	February 2027	

ATTACHMENT 14.3A
Financial statements for month ended
31 July 2025



SHIRE OF NAREMBEEN

MONTHLY

FINANCIAL STATEMENTS

JULY 2025

SHIRE OF NAREMBEEN
MONTHLY FINANCIAL REPORT

For the period ended 31 July 2025

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

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

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	2,251,720	2,243,012	2,266,825	23,813	1%	
Rates excluding general rates	32,951	32,951	32,385	(566)	(2%)	
Grants, subsidies and contributions	1,715,530	347,328	331,925	(15,403)	(4%)	
Fees and charges	549,698	219,263	217,450	(1,813)	(1%)	
Interest revenue	376,931	9,319	7,431	(1,888)	(20%)	▼
Other revenue	119,000	21,790	35,780	13,990	64%	▲
Profit on asset disposals	16,000	1,333	0	(1,333)	(100%)	▼
	5,061,830	2,874,996	2,891,796	16,800	0.58%	
Expenditure from operating activities						
Employee costs	(2,304,124)	(250,048)	(331,797)	(81,749)	(32.69%)	▼
Materials and contracts	(1,814,326)	(240,984)	(124,522)	116,462	48.33%	▲
Utility charges	(257,850)	(21,466)	(8,094)	13,372	62.29%	▲
Depreciation	(3,235,234)	(269,572)	0	269,572	100.00%	▲
Finance costs	(28,135)	0	0	0	0.00%	
Insurance	(274,399)	(136,406)	(139,594)	(3,188)	(2.34%)	
Other expenditure	(225,457)	(3,248)	(2,389)	859	26.45%	▲
Loss on asset disposals	(45,000)	0	0	0	0.00%	
	(8,184,525)	(921,724)	(606,396)	315,328	34.21%	
Non cash amounts excluded from operating activities	2(c) 3,267,736	268,239	0	(268,239)	(100.00%)	▼
Amount attributable to operating activities	145,041	2,221,511	2,285,400	63,889	2.88%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,666,614	0	0	0	0.00%	
Proceeds from disposal of assets	160,000	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	12,560	0	0	0	0.00%	
	2,839,174	0	0	0	0.00%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,988,320)	(151,642)	(12,841)	138,801	91.53%	▲
Acquisition of infrastructure	(4,441,515)	(296,412)	(8,521)	287,891	97.13%	▲
Payments for intangible assets	(235,000)	(19,582)	0	19,582	100.00%	▲
	(6,664,835)	(467,636)	(21,362)	446,274	95.43%	
Amount attributable to investing activities	(3,825,661)	(467,636)	(21,362)	446,274	95.43%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,436,554	0	0	0	0.00%	
	1,436,554	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(83,070)	0	0	0	0.00%	
Transfer to reserves	(510,823)	0	0	0	0.00%	
	(593,893)	0	0	0	0.00%	
Amount attributable to financing activities	842,661	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,837,959	2,837,959	2,400,331	(437,628)	(15.42%)	▼
Amount attributable to operating activities	145,041	2,221,511	2,285,400	63,889	2.88%	▲
Amount attributable to investing activities	(3,825,661)	(467,636)	(21,362)	446,274	95.43%	▲
Amount attributable to financing activities	842,661	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	(0)	4,591,834	4,664,369	72,535	1.58%	▲

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 NAREMBEEN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2025

	Actual 30 June 2025 \$	Actual as at 31 July 2025 \$
CURRENT ASSETS		
Cash and cash equivalents	9,043,724	8,080,100
Trade and other receivables	236,144	2,763,451
Other financial assets	12,560	12,560
Inventories	73,416	73,416
Contract assets	357,033	357,033
TOTAL CURRENT ASSETS	9,722,877	11,286,560
NON-CURRENT ASSETS		
Other financial assets	125,391	125,391
Inventories	126,652	126,652
Investment in associate	65,977	65,977
Property, plant and equipment	24,473,006	24,484,020
Infrastructure	147,191,232	147,214,196
TOTAL NON-CURRENT ASSETS	171,982,258	172,016,236
TOTAL ASSETS	181,705,135	183,302,796
CURRENT LIABILITIES		
Trade and other payables	809,798	122,059
Contract liabilities	11,060	11,060
Borrowings	83,071	83,071
Employee related provisions	351,067	351,067
Other provisions	102,441	102,441
TOTAL CURRENT LIABILITIES	1,357,437	669,698
NON-CURRENT LIABILITIES		
Borrowings	497,839	497,839
Employee related provisions	15,729	15,729
TOTAL NON-CURRENT LIABILITIES	513,568	513,568
TOTAL LIABILITIES	1,871,005	1,183,266
NET ASSETS	179,834,130	182,119,530
EQUITY		
Retained surplus	57,014,046	59,299,446
Reserve accounts	5,880,538	5,880,538
Revaluation surplus	116,939,546	116,939,546
TOTAL EQUITY	179,834,130	182,119,530

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF NAREMBEEN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

2 NET CURRENT ASSETS INFORMATION

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

	Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 July 2025
Current assets		\$	\$	\$
Cash and cash equivalents		5,284,197	9,043,724	8,080,100
Trade and other receivables		541,806	236,144	2,763,451
Other financial assets		0	12,560	12,560
Inventories		73,416	73,416	73,416
Contract assets		0	357,033	357,033
		5,899,419	9,722,877	11,286,560
Less: current liabilities				
Trade and other payables		(480,045)	(809,798)	(122,059)
Other liabilities		(11,060)	0	0
Borrowings		0	(83,071)	(83,071)
Employee related provisions		(351,067)	(351,067)	(351,067)
Other provisions		(102,441)	(102,441)	(102,441)
		(944,613)	(1,346,377)	(658,638)
Net current assets		4,954,806	8,376,500	10,627,922
Less: Total adjustments to net current assets	2(b)	(4,954,806)	(5,976,169)	(5,976,169)
Closing funding surplus / (deficit)		(0)	2,400,331	4,651,753

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(4,954,806)	(5,880,538)	(5,880,538)
Less: Financial assets at amortised cost - self supporting loans		0	(12,560)	(12,560)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of borrowings		0	(83,071)	(83,071)
Total adjustments to net current assets	2(a)	(4,954,806)	(5,976,169)	(5,976,169)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 July 2025	YTD Actual 31 July 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(16,000)	(1,333)	0
Add: Loss on asset disposals	45,000	0	0
Add: Depreciation	3,235,234	269,572	0
Movement in current contract liabilities associated with restricted cash	3,502	0	0
Total non-cash amounts excluded from operating activities	3,267,736	268,239	0

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 NAREMBEEN
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 \$25,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Interest revenue	(1,888)	(20.26%)	▼
Minor variance in interest on municipal funds due to budgeted income being averaged over the year and July cash flows being minimal		Timing	
Other revenue	13,990	64.20%	▲
Higher than budgeted fuel tax credits for July 2025 combined with higher than anticipated community benefit fund contributions.		Timing	
Profit on asset disposals	(1,333)	(100.00%)	▼
Timing of asset disposals unknown - budgeted revenue input on a monthly average.		Timing	
Expenditure from operating activities			
Employee costs	(81,749)	(32.69%)	▼
Works' staff traditionally do more maintenance in the early months of the year pending the budget adoption, after which their time shifts to capital works, which will smooth out this minor variance over time as it has in prior years.		Timing	
Materials and contracts	116,462	48.33%	▲
Procurement generally delayed in July, pending budget adoption		Timing	
Utility charges	13,372	62.29%	▲
Coincidental timing due to utilities tending to be 60 day billing periods - will align over the year		Timing	
Depreciation	269,572	100.00%	▲
Depreciation can't be posted until non-current assets fully reconciled as at 30 June 2025. Anticipate depreciation being included in the September 2025 financials		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	138,801	91.53%	▲
See detailed note - capital expenditure generally delayed pending budget adoption		Timing	
Acquisition of infrastructure	287,891	97.13%	▲
See detailed note - capital expenditure generally delayed pending budget adoption		Timing	
Payments for intangible assets	19,582	100.00%	▲
See detailed note - capital expenditure generally delayed pending budget adoption		Timing	

4 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Petty cash and floats	Cash and cash equivalents	741	0	741	n/a	n/a	
Municipal funds	Cash and cash equivalents	2,198,822	0	2,198,822	CBA	0.01%	
Short-term deposits	Cash and cash equivalents	0	5,880,537	5,880,537	CBA	4.15%	15/09/2025
Total		2,199,563	5,880,537	8,080,099			
Comprising							
Cash and cash equivalents		2,199,563	5,880,537	8,080,099			
		2,199,563	5,880,537	8,080,099			

KEY INFORMATION

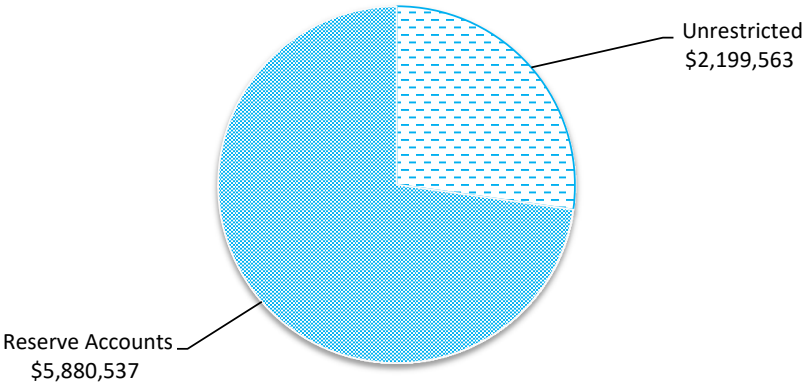
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 9 - Other assets.



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

5 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Leave reserve	324,062	14,582	0	338,644	324,062	0	0	324,062
Plant reserve	338,359	221,426	0	559,785	338,359	0	0	338,359
Infrastructure reserve	1,438,578	64,736	(720,000)	783,314	1,438,578	0	0	1,438,578
HVRIC reserve	2,278,453	102,530	(110,500)	2,270,483	2,278,453	0	0	2,278,453
Land Development reserve	359,117	16,160	(375,277)	0	359,117	0	0	359,117
Avoca Farm reserve	88,265	3,972	(92,237)	(0)	88,265	0	0	88,265
Recreation reserve	685,593	30,852	(40,374)	676,071	685,593	0	0	685,593
Housing reserve	15,661	705	(16,366)	(0)	15,661	0	0	15,661
Heritage reserve	22,810	1,026	0	23,836	22,810	0	0	22,810
Medical reserve	103,540	4,659	0	108,199	103,540	0	0	103,540
Server reserve	15,000	15,675	0	30,675	15,000	0	0	15,000
ERP reserve	40,000	1,800	(41,800)	0	40,000	0	0	40,000
Bendering landfill reserve	161,100	22,249	(40,000)	143,349	161,100	0	0	161,100
Bendering rehabilitation reserve	5,000	5,225	0	10,225	5,000	0	0	5,000
RoeROC reserve	5,000	5,225	0	10,225	5,000	0	0	5,000
	5,880,538	510,823	(1,436,554)	4,954,806	5,880,538	0	0	5,880,538

6 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Property, plant and equipment	1,988,320	151,642	12,841	(138,801)
Infrastructure	4,441,515	296,412	8,521	(287,891)
Intangible assets	235,000	19,582	0	(19,582)
Total capital acquisitions	6,664,835	467,636	21,362	(446,274)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,666,614	0	0	0
Other (disposals & C/Fwd)	160,000	0	0	0
Reserve accounts				
Infrastructure reserve	720,000	0	0	0
HVRIC reserve	110,500	0	0	0
Land Development reserve	375,277	0	0	0
Avoca Farm reserve	92,237	0	0	0
Recreation reserve	40,374	0	0	0
Housing reserve	16,366	0	0	0
ERP reserve	41,800	0	0	0
Bendering landfill reserve	40,000	0	0	0
Contribution - operations	2,401,667	467,636	21,362	(446,274)
Capital funding total	6,664,835	467,636	21,362	(446,274)

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.

SHIRE OF NAREMBEEN
NOTE 6 CONTINUED - CAPITAL EXPENDITURE
FOR THE YEAR-TO-DATE PERIOD ENDED 31/07/2025

Capital Expenditure Project	Account Number	Full-year variance				% Var Under/(over)	Year-to-date variance			% Var Under/(over)
		Original budget	Budget review - Annual amount	YTD Actual	Annual variance Surplus/(deficit)		Budget review - YTD figures	YTD actuals	YTD variance Surplus/(deficit)	
Land and Buildings										
Depot, Pound Improvements	2182	10,000	10,000	0	10,000	100%	3,333	0	3,333	100%
Staff housing, Thomas St builds	2178	283,500	283,500	3,541	279,959	99%	94,500	3,541	90,959	96%
Recreation Centre, female changerooms (design)	2183	30,000	30,000	9,300	20,700	69%	5,000	9,300	(4,300)	-86%
Staff housing, Cr Cheetham Way & Brown St subdivision	2179	500,000	500,000	0	500,000	100%	0	0	0	
1 Longhurst Street, renovations	2180	100,000	100,000	0	100,000	100%	0	0	0	
Swimming Pool, ablution upgrades, add first aid room & storage	2229	10,000	10,000	0	10,000	100%	0	0	0	
Depot, new buildings, renovations and improvements to amenity	2300	10,000	10,000	0	10,000	100%	0	0	0	
8 Cheetham Way, Outdoor blinds	2301	14,000	14,000	0	14,000	100%	0	0	0	
20 Cheetham Way, Outdoor blinds	2302	14,000	14,000	0	14,000	100%	0	0	0	
5 Churchill Street, garden and street frontage improvements	2303	28,000	28,000	0	28,000	100%	0	0	0	
Avoca farmstead, demolition	2304	50,000	50,000	0	50,000	100%	4,166	0	4,166	100%
15 Northmore, reticulation works	2305	5,000	5,000	0	5,000	100%	416	0	416	100%
15 Northmore, landscaping	2306	10,000	10,000	0	10,000	100%	833	0	833	100%
15 Northmore, floorcoverings	2307	5,350	5,350	0	5,350	100%	0	0	0	
15 Northmore, split system AC	2308	8,500	8,500	0	8,500	100%	0	0	0	
16 Hilton, reticulation works	2309	5,000	5,000	0	5,000	100%	416	0	416	100%
18 Hilton, reticulation works	2310	5,000	5,000	0	5,000	100%	416	0	416	100%
21 Northmore, reticulation works	2311	5,000	5,000	0	5,000	100%	416	0	416	100%
15 Northmore, landscaping	2312	10,000	10,000	0	10,000	100%	833	0	833	100%
21 Northmore, split system AC	2313	8,500	8,500	0	8,500	100%	0	0	0	
8 Churchill Street, repaint portico	2314	5,000	5,000	0	5,000	100%	0	0	0	
8 Churchill Street, Rear entry fencing	2315	5,000	5,000	0	5,000	100%	0	0	0	
Gym, split system AC	2316	12,000	12,000	0	12,000	100%	0	0	0	
Transfer station, Concrete slab for shed	2317	26,000	26,000	0	26,000	100%	8,667	0	8,667	100%
Transfer station, Transportable office	2318	18,000	18,000	0	18,000	100%	0	0	0	
10 Hilton, floorcoverings, repaint internally and exterior repairs	2324	40,000	40,000	0	40,000	100%	0	0	0	
Total Land and Buildings		1,217,850	1,217,850	12,841	1,205,009		118,996	12,841	106,155	
Furniture and Equipment										
Admin - VOIP Phones	2184	10,000	10,000	0	10,000	100%	833	0	833	100%
Admin - Council Chambers Furniture	2185	23,670	23,670	0	23,670	100%	0	0	0	
Recreation Centre, furniture and fittings	2361	35,000	35,000	0	35,000	100%	0	0	0	
Admin, CRC amd mechanic - new computers	2356	11,000	11,000	0	11,000	100%	916	0	916	100%
CRC, Power distribution boards	2357	5,000	5,000	0	5,000	100%	1,666	0	1,666	100%
Caravan park, replacement washing machines	2358	22,000	22,000	0	22,000	100%	7,333	0	7,333	100%
Chambers, additional honour boards	2359	5,000	5,000	0	5,000	100%	416	0	416	100%
Admin, Chair and table trolleys	2360	5,000	5,000	0	5,000	100%	416	0	416	100%
Total Furniture and Equipment		116,670	116,670	-	116,670		11,580	-	11,580	
Plant and Equipment										
Steel Drum Roller	2363	200,000	200,000	0	200,000	100%	0	0	0	
Side Tipper (NB5708)	2364	155,000	155,000	0	155,000	100%	0	0	0	
Light tipper (NEW)	2195	78,000	78,000	0	78,000	100%	0	0	0	
Replacement Light Vehicle (NB7900)	2365	42,000	42,000	0	42,000	100%	0	0	0	
Replacement Light Vehicle (NB806)	2366	50,000	50,000	0	50,000	100%	0	0	0	
Replacement Light Vehicle (NB7298)	2367	50,000	50,000	0	50,000	100%	0	0	0	
Skidsteer attachment, cold planer	2368	28,000	28,000	0	28,000	100%	9,333	0	9,333	100%
Skidsteer attachment, spray unit with boom	2369	18,000	18,000	0	18,000	100%	6,000	0	6,000	100%
Skidsteer, loading ramps	2370	5,000	5,000	0	5,000	100%	1,667	0	1,667	100%
Works, Trailer-Mounted Portable Topilet	2371	7,000	7,000	0	7,000	100%	2,333	0	2,333	100%
Works, Fleet Tracking Hardware	2188	10,000	10,000	0	10,000	100%	833	0	833	100%
Works, Traffic counters	2362	10,800	10,800	0	10,800	100%	900	0	900	100%
Total Plant and equipment		653,800	653,800	-	653,800		21,066	-	21,066	
Total Property, Plant and Equipment		1,988,320	1,988,320	12,841	1,975,479		151,642	12,841	138,802	

SHIRE OF NAREMBEEN
NOTE 6 CONTINUED - CAPITAL EXPENDITURE
FOR THE YEAR-TO-DATE PERIOD ENDED 31/07/2025

Capital Expenditure Project	Account Number	Full-year variance				% Var Under/(over)	Year-to-date variance			% Var Under/(over)
		Original budget	Budget review - Annual amount	YTD Actual	Annual variance Surplus/(deficit)		Budget review - YTD figures	YTD actuals	YTD variance Surplus/(deficit)	
Infrastructure - Roads, Footpaths and Drainage										
R2R - Anderson Rock Road, Gravel resheeting (SLK 10.56 - 16.20)	2325	150,000	150,000	0	150,000	100%	0	0	0	
R2R - Yeomans Road, Gravel resheeting (SLK 15.13 - 21.00)	2326	150,000	150,000	5,290	144,710	96%	0	5,290	(5,290)	
R2R - Coverley Road, Gravel resheeting (SLK 3.2 - 8.96)	2327	200,000	200,000	3,231	196,769	98%	66,666	3,231	63,435	95%
R2R - Swartz Road, Replace culvert, reconstruct floodway (SLK 4.50)	2328	120,000	120,000	0	120,000	100%	0	0	0	
R2R - Bailey Road, Replace culvert, reconstruct floodway (SLK 7.57)	2329	120,000	120,000	0	120,000	100%	0	0	0	
RRG - Cramphorne Road, Second coat seal (SLK 37.29 - 42.29)	2340	168,000	168,000	0	168,000	100%	0	0	0	
RRG - Narembeen South Road, Reconstruction and primer seal to 7.2m (SLK 5.17 - 8.97)	2341	720,000	720,000	0	720,000	100%	120,000	0	120,000	100%
WSFN - Kondinin-Narembeen Road, second coat seal (SLK 19.50 - 23.00)	2342	141,290	141,290	0	141,290	100%	0	0	0	
WSFN - Kondinin-Narembeen Road, reconstruction, widen, seal and asphalt (SLK 26 - 26.8)	2343	359,725	359,725	0	359,725	100%	0	0	0	
Soldiers Road, Gravel resheeting and second coat seal - 400m x 8m (SLK 39.5 - 39.9)	2344	37,000	37,000	0	37,000	100%	0	0	0	
Cramphorne Road, vegetation works (SLK 17.2 - 32.29)	2345	80,000	80,000	0	80,000	100%	0	0	0	
Mt Arrowsmith Road, pavement repairs, culvert installation and reseal (SLK 3.25 - 15.53)	2346	110,500	110,500	0	110,500	100%	36,833	0	36,833	100%
Townsite, replacement of kerbing	2372	50,000	50,000	0	50,000	100%	16,667	0	16,667	100%
Total Roads, Footpaths and Drainage		2,406,515	2,406,515	8,521	2,397,994		240,166	8,521	231,645	
Other Infrastructure										
Stormwater Harvesting (Irrigation Pipeline) for townsite	2348	140,000	140,000	0	140,000	100%	0	0	0	
Lions Recycling Area, improvements	2323	10,000	10,000	0	10,000	100%	0	0	0	
Caravan Park, perimeter fencing and drainage	2347	25,000	25,000	0	25,000	100%	2,083	0	2,083	100%
Lions Entrance Garden improvements (West Town entrance)	2322	5,000	5,000	0	5,000	100%	416	0	416	100%
Airfield, CCTV installation	2349	15,000	15,000	0	15,000	100%	0	0	0	
Caravan Park, drain, sewerage and electrical line rerouting and improvements	2215	25,000	25,000	0	25,000	100%	2,083	0	2,083	100%
CRC Precinct - Generator Installation	2218	100,000	100,000	0	100,000	100%	0	0	0	
New District Entrance Signs (x4)	2350	12,000	12,000	0	12,000	100%	1,000	0	1,000	100%
Investment in associate (RoeROC)	9415000	60,000	60,000	0	60,000	100%	0	0	0	
Transfer station, chainmesh fencing	2319	50,000	50,000	0	50,000	100%	0	0	0	
Town dams, perimeter fencing	2320	50,000	50,000	0	50,000	100%	4,166	0	4,166	100%
Motorcross, perimeter fencing, restoration works and signage	2321	100,000	100,000	0	100,000	100%	8,333	0	8,333	100%
BMX track, survey and design	2162	525,000	525,000	0	525,000	100%	0	0	0	
Narembeen oval, switchboard	2223	44,000	44,000	0	44,000	100%	3,666	0	3,666	100%
Ski Lake planning and development	2163	10,000	10,000	0	10,000	100%	833	0	833	100%
Narembeen hockey field lights (Club Night Lights)	2222	304,000	304,000	0	304,000	100%	25,333	0	25,333	100%
Tourist trails development	2353	10,000	10,000	0	10,000	100%	0	0	0	
Town oval, irrigation improvements	2354	100,000	100,000	0	100,000	100%	8,333	0	8,333	100%
Narembeen football field lights (Club Night Lights)	2355	450,000	450,000	0	450,000	100%	0	0	0	
Total Other Infrastructure		2,035,000	2,035,000	-	2,035,000		56,246	-	56,246	
Total Infrastructure		4,441,515	4,441,515	8,521	4,432,994		296,412	8,521	287,891	
Intangible Assets										
New ERP - Implementation costs	2352	200,000	200,000	0	200,000	100%	16,666	0	16,666	100%
Website redevelopment	2351	35,000	35,000	0	35,000	100%	2,916	0	2,916	100%
Total Infrastructure		235,000	235,000	-	235,000		19,582	-	19,582	
Total 2026 capital expenditure to date		6,664,835	6,664,835	21,362	6,643,473		467,636	21,362	446,274	

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

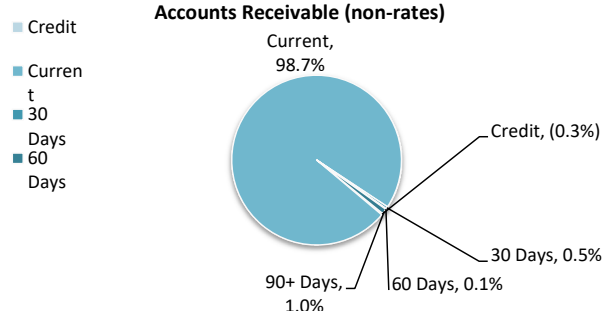
OPERATING ACTIVITIES

7 DISPOSAL OF ASSETS

Asset description	Budget				YTD Actual			
	Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
	Value				Value			
	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment								
Toyota Kluger, 111NB	40,000	38,000	0	(2,000)	0	0	0	0
CAT Steel Drum Roller	83,000	40,000	0	(43,000)	0	0	0	0
Bruce Rock Side Tipper, NB5766	25,000	30,000	5,000	0	0	0	0	0
Toyota Hilux, NB7900	13,000	16,000	3,000	0	0	0	0	0
Nissan Navara, NB806	12,000	18,000	6,000	0	0	0	0	0
Nissan Navara, NB7298	16,000	18,000	2,000	0	0	0	0	0
	189,000	160,000	16,000	(45,000)	0	0	0	0

8 RECEIVABLES

Rates receivable	30 Jun 2025	31 Jul 2025
	\$	\$
Opening arrears previous year	154,026	79,986
Levied this year	2,133,835	2,299,210
Less - collections to date	(2,207,875)	968
Gross rates collectable	79,986	2,380,164
Allowance for impairment of rates receivable	0	0
Net rates collectable	79,986	2,380,164
% Collected	96.5%	0.0%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,157)	373,162	2,060	252	3,804	378,121
Percentage	(0.3%)	98.7%	0.5%	0.1%	1.0%	
Balance per trial balance						
Trade receivables						378,121
Other receivables [describe]						5,474
Receipting suspense						(308)
Total receivables general outstanding						383,287

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.

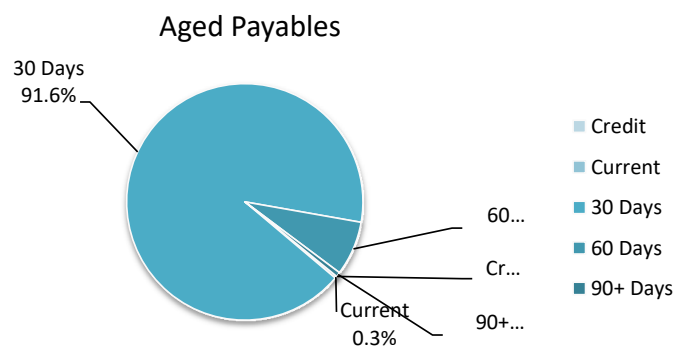
Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	80	23,626	1,917	160	25,783
Percentage	0.0%	0.3%	91.6%	7.4%	0.6%	
Balance per trial balance						
Sundry creditors						25,783
Accrued salaries and wages						16,701
ATO liabilities						8,766
Prepaid rates						10,432
Bonds and deposits held						25,976
Trust funds						940
Transport licensing funds held						33,461
Total payables general outstanding						122,059
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.



9 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars		Loan No.	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments		
			1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	
Swimming Pool	125		60,278	0	0	0	(29,149)	60,278	31,129	0	(3,548)
Recreation Centre	128		462,301	0	0	0	(41,361)	462,301	420,940	0	(23,780)
			522,579	0	0	0	(70,510)	522,579	452,069	0	(27,328)
Self supporting loans											
Aged Homes	127		9,400	0	0	0	(4,602)	9,400	4,798	0	(349)
Narembeen Bowling Club	131		48,930	0	0	0	(7,958)	48,930	40,972	0	(457)
			58,330	0	0	0	(12,560)	58,330	45,770	0	(806)
Total			580,909	0	0	0	(83,070)	580,909	497,839	0	(28,134)
Current borrowings			83,070					83,070			
Non-current borrowings			497,839					497,839			
			580,909					580,909			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

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

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

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	YTD Budget \$	Annual Budget \$	YTD Revenue Actual \$
Grants and subsidies - Operating			
General Purpose funding			
Financial Assistance Grant - General portion	0	705,000	0
Financial Assistance Grant - Roads portion	0	490,000	0
Law, Order and Public Safety			
Bush Fire Brigade Operating Grant	0	15,830	0
Housing			
Other housing, reimbursements received	30,000	30,000	0
Community Amenities			
CRC, SOCK Week grant funding	0	24,455	380
CRC, Annual operating grants	10,000	120,000	31,182
CRC, Project grant funding	0	0	909
CRC, Event grant funding	2,083	25,000	0
Transport			
Main Roads Direct Grant	305,245	305,245	299,453
Total operating grants and subsidies	347,328	1,715,530	331,925
Grants and subsidies - Non-operating			
Transport			
Community Water Supply grant funding	0	100,000	0
Power Resilience Project grant funding	0	90,000	0
Regional Road Group (RRG) Grant Funding	0	592,000	0
Roads to Recovery (R2R) Grant Funding	0	740,000	0
Wheatbelt Secondary Freight Network (WSFN) Grant Funding	0	467,614	0
Recreation			
Club Night Lights grant funding	0	200,000	0
BMX/pump track grant funding	0	250,000	0
Total non-operating grants and subsidies	0	2,439,614	0
Contributions - Non-operating			
Reimbursements from sporting groups	0	227,000	0
	0	227,000	0
GRAND TOTAL	347,328	4,382,144	331,925

ATTACHMENT 14.4A
Financial statements for month ended
31 August 2025



SHIRE OF NAREMBEEN

MONTHLY

FINANCIAL STATEMENTS

AUGUST 2025

SHIRE OF NAREMBEEN
MONTHLY FINANCIAL REPORT

For the period ended 31 August 2025

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

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

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	2,251,720	2,243,804	2,172,803	(71,001)	(3%)	▼
Rates excluding general rates	32,951	32,951	32,385	(566)	(2%)	
Grants, subsidies and contributions	1,715,530	658,161	661,655	3,494	1%	
Fees and charges	549,698	248,327	313,117	64,790	26%	▲
Interest revenue	376,931	18,866	17,993	(873)	(5%)	
Other revenue	119,000	28,580	72,942	44,362	155%	▲
Profit on asset disposals	16,000	2,666	0	(2,666)	(100%)	▼
	5,061,830	3,233,355	3,270,895	37,540	1.16%	
Expenditure from operating activities						
Employee costs	(2,304,124)	(492,705)	(535,794)	(43,089)	(8.75%)	▼
Materials and contracts	(1,814,326)	(345,218)	(333,370)	11,848	3.43%	
Utility charges	(257,850)	(42,932)	(40,355)	2,577	6.00%	
Depreciation	(3,235,234)	(539,144)	0	539,144	100.00%	▲
Finance costs	(28,135)	(238)	(238)	0	0.00%	
Insurance	(274,399)	(136,560)	(139,594)	(3,034)	(2.22%)	
Other expenditure	(225,457)	(6,496)	(13,844)	(7,348)	(113.12%)	▼
Loss on asset disposals	(45,000)	0	0	0	0.00%	
	(8,184,525)	(1,563,293)	(1,063,195)	500,098	31.99%	
Non cash amounts excluded from operating activities	2(c) 3,267,736	536,478	0	(536,478)	(100.00%)	▼
Amount attributable to operating activities	145,041	2,206,540	2,207,700	1,160	0.05%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,666,614	643,306	0	(643,306)	(100.00%)	▼
Proceeds from disposal of assets	160,000	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	12,560	0	3,969	3,969	0.00%	
	2,839,174	643,306	3,969	(639,337)	(99.38%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,988,320)	(381,284)	(29,132)	352,152	92.36%	▲
Acquisition of infrastructure	(4,441,515)	(592,824)	(36,535)	556,289	93.84%	▲
Payments for intangible assets	(235,000)	(39,164)	(7,133)	32,031	81.79%	▲
	(6,664,835)	(1,013,272)	(72,800)	940,472	92.82%	
Amount attributable to investing activities	(3,825,661)	(369,966)	(68,831)	301,135	81.40%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,436,554	0	0	0	0.00%	
	1,436,554	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(83,070)	(3,969)	(3,969)	0	0.00%	
Transfer to reserves	(510,823)	0	0	0	0.00%	
	(593,893)	(3,969)	(3,969)	0	0.00%	
Amount attributable to financing activities	842,661	(3,969)	(3,969)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,837,959	2,837,959	2,400,331	(437,628)	(15.42%)	▼
Amount attributable to operating activities	145,041	2,206,540	2,207,700	1,160	0.05%	
Amount attributable to investing activities	(3,825,661)	(369,966)	(68,831)	301,135	81.40%	▲
Amount attributable to financing activities	842,661	(3,969)	(3,969)	0	0.00%	
Surplus or deficit after imposition of general rates	(0)	4,670,564	4,535,231	(135,333)	(2.90%)	▼

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 NAREMBEEN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2025

	Actual 30 June 2025 \$	Actual as at 31 August 2025 \$
CURRENT ASSETS		
Cash and cash equivalents	9,043,724	9,789,415
Trade and other receivables	236,144	927,242
Other financial assets	12,560	8,591
Inventories	73,416	104,827
Contract assets	357,033	357,033
TOTAL CURRENT ASSETS	9,722,877	11,187,108
NON-CURRENT ASSETS		
Other financial assets	125,391	125,391
Inventories	126,652	126,652
Investment in associate	65,977	65,977
Property, plant and equipment	24,473,006	24,504,849
Infrastructure	147,191,232	147,250,958
TOTAL NON-CURRENT ASSETS	171,982,258	172,073,827
TOTAL ASSETS	181,705,135	183,260,935
CURRENT LIABILITIES		
Trade and other payables	809,798	161,867
Contract liabilities	11,060	11,060
Borrowings	83,071	79,101
Employee related provisions	351,067	351,067
Other provisions	102,441	102,441
TOTAL CURRENT LIABILITIES	1,357,437	705,536
NON-CURRENT LIABILITIES		
Borrowings	497,839	497,839
Employee related provisions	15,729	15,729
TOTAL NON-CURRENT LIABILITIES	513,568	513,568
TOTAL LIABILITIES	1,871,005	1,219,104
NET ASSETS	179,834,130	182,041,831
EQUITY		
Retained surplus	57,014,046	59,221,747
Reserve accounts	5,880,538	5,880,538
Revaluation surplus	116,939,546	116,939,546
TOTAL EQUITY	179,834,130	182,041,831

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF NAREMBEEN
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

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 August 2025
	\$	\$	\$
Current assets			
Cash and cash equivalents	5,284,197	9,043,724	9,789,415
Trade and other receivables	541,806	236,144	927,242
Other financial assets	0	12,560	8,591
Inventories	73,416	73,416	104,827
Contract assets	0	357,033	357,033
	5,899,419	9,722,877	11,187,108
Less: current liabilities			
Trade and other payables	(480,045)	(809,798)	(161,867)
Other liabilities	(11,060)	0	0
Borrowings	0	(83,071)	(79,101)
Employee related provisions	(351,067)	(351,067)	(351,067)
Other provisions	(102,441)	(102,441)	(102,441)
	(944,613)	(1,346,377)	(694,476)
Net current assets	4,954,806	8,376,500	10,492,632
Less: Total adjustments to net current assets	2(b) (4,954,806)	(5,976,169)	(5,968,230)
Closing funding surplus / (deficit)	(0)	2,400,331	4,524,402

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(4,954,806)	(5,880,538)	(5,880,538)
Less: Financial assets at amortised cost - self supporting loans	0	(12,560)	(8,591)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	0	(83,071)	(79,101)
Total adjustments to net current assets	2(a) (4,954,806)	(5,976,169)	(5,968,230)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 August 2025	31 August 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(16,000)	(2,666)	0
Add: Loss on asset disposals	45,000	0	0
Add: Depreciation	3,235,234	539,144	0
Movement in current contract liabilities associated with restricted cash	3,502	0	0
Total non-cash amounts excluded from operating activities	3,267,736	536,478	0

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 NAREMBEEN
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 \$25,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Interest revenue	0	0.00%	
Minor variance in interest on municipal funds due to budgeted income being averaged over the year and July cash flows being minimal		Timing	
Other revenue	44,362	155.22%	▲
Higher than budgeted fuel tax credits for July 2025 combined with higher than anticipated community benefit fund contributions.		Timing	
Profit on asset disposals	(2,666)	(100.00%)	▼
Timing of asset disposals unknown - budgeted revenue input on a monthly average.		Timing	
Expenditure from operating activities			
Employee costs	(43,089)	(8.75%)	▼
Works' staff traditionally do more maintenance in the early months of the year pending the budget adoption, after which their time shifts to capital works, which will smooth out this minor variance over time as it has in prior years.		Timing	
Materials and contracts	0	0.00%	
Procurement generally delayed in July, pending budget adoption		Timing	
Utility charges	0	0.00%	
Coincidental timing due to utilities tending to be 60 day billing periods - will align over the year		Timing	
Depreciation	539,144	100.00%	▲
Depreciation can't be posted until non-current assets fully reconciled as at 30 June 2025. Anticipate depreciation being included in the September 2025 financials		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	352,152	92.36%	▲
See detailed note - capital expenditure generally delayed pending budget adoption		Timing	
Acquisition of infrastructure	556,289	93.84%	▲
See detailed note - capital expenditure generally delayed pending budget adoption		Timing	
Payments for intangible assets	32,031	81.79%	▲
See detailed note - capital expenditure generally delayed pending budget adoption		Timing	

SHIRE OF NAREMBEEN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

4 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Petty cash and floats	Cash and cash equivalents	741	0	741	n/a	n/a	
Municipal funds	Cash and cash equivalents	3,908,137	0	3,908,137	CBA	0.01%	
Short-term deposits	Cash and cash equivalents	0	5,880,537	5,880,537	CBA	4.15%	15/09/2025
Total		3,908,878	5,880,537	9,789,415			
Comprising							
Cash and cash equivalents		3,908,878	5,880,537	9,789,415			
		3,908,878	5,880,537	9,789,415			

KEY INFORMATION

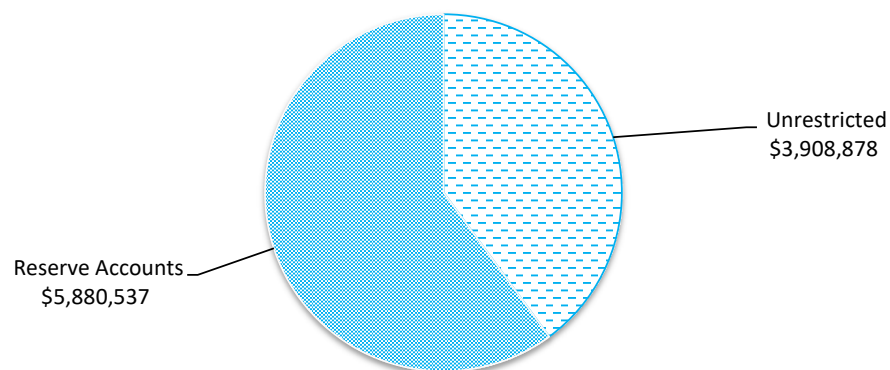
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 9 - Other assets.



SHIRE OF NAREMBEEN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

5 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Leave reserve	324,062	14,582	0	338,644	324,062	0	0	324,062
Plant reserve	338,359	221,426	0	559,785	338,359	0	0	338,359
Infrastructure reserve	1,438,578	64,736	(720,000)	783,314	1,438,578	0	0	1,438,578
HVRIC reserve	2,278,453	102,530	(110,500)	2,270,483	2,278,453	0	0	2,278,453
Land Development reserve	359,117	16,160	(375,277)	0	359,117	0	0	359,117
Avoca Farm reserve	88,265	3,972	(92,237)	(0)	88,265	0	0	88,265
Recreation reserve	685,593	30,852	(40,374)	676,071	685,593	0	0	685,593
Housing reserve	15,661	705	(16,366)	(0)	15,661	0	0	15,661
Heritage reserve	22,810	1,026	0	23,836	22,810	0	0	22,810
Medical reserve	103,540	4,659	0	108,199	103,540	0	0	103,540
Server reserve	15,000	15,675	0	30,675	15,000	0	0	15,000
ERP reserve	40,000	1,800	(41,800)	0	40,000	0	0	40,000
Bendering landfill reserve	161,100	22,249	(40,000)	143,349	161,100	0	0	161,100
Bendering rehabilitation reserve	5,000	5,225	0	10,225	5,000	0	0	5,000
RoeROC reserve	5,000	5,225	0	10,225	5,000	0	0	5,000
	5,880,538	510,823	(1,436,554)	4,954,806	5,880,538	0	0	5,880,538

6 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Property, plant and equipment	1,988,320	381,284	29,132	(352,152)
Infrastructure	4,441,515	592,824	36,535	(556,289)
Intangible assets	235,000	39,164	7,133	(32,031)
Total capital acquisitions	6,664,835	1,013,272	72,800	(940,472)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,666,614	643,306	0	(643,306)
Other (disposals & C/Fwd)	160,000	0	0	0
Reserve accounts				
Infrastructure reserve	720,000	0	0	0
HVRIC reserve	110,500	0	0	0
Land Development reserve	375,277	0	0	0
Avoca Farm reserve	92,237	0	0	0
Recreation reserve	40,374	0	0	0
Housing reserve	16,366	0	0	0
ERP reserve	41,800	0	0	0
Bendering landfill reserve	40,000	0	0	0
Contribution - operations	2,401,667	369,966	72,800	(297,166)
Capital funding total	6,664,835	1,013,272	72,800	(940,472)

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.

SHIRE OF NAREMBEEN
NOTE 6 CONTINUED - CAPITAL EXPENDITURE
FOR THE YEAR-TO-DATE PERIOD ENDED 31/08/2025

Capital Expenditure Project	Account Number	Full-year variance				% Var Under/(over)	Year-to-date variance			% Var Under/(over)
		Original budget	Budget review - Annual amount	YTD Actual	Annual variance Surplus/(deficit)		Budget review - YTD figures	YTD actuals	YTD variance Surplus/(deficit)	
Land and Buildings										
Depot, Pound Improvements	2182	10,000	10,000	0	10,000	100%	6,666	0	6,666	100%
Staff housing, Thomas St builds	2178	283,500	283,500	9,866	273,634	97%	189,000	9,866	179,134	95%
Recreation Centre, female changerooms (design)	2183	30,000	30,000	9,300	20,700	69%	10,000	9,300	700	7%
Staff housing, Cr Cheetham Way & Brown St subdivision	2179	500,000	500,000	0	500,000	100%	0	0	0	
1 Longhurst Street, renovations	2180	100,000	100,000	0	100,000	100%	0	0	0	
Swimming Pool, ablution upgrades, add first aid room & storage	2229	10,000	10,000	0	10,000	100%	0	0	0	
Depot, new buildings, renovations and improvements to amenity	2300	10,000	10,000	0	10,000	100%	0	0	0	
8 Cheetham Way, Outdoor blinds	2301	14,000	14,000	0	14,000	100%	0	0	0	
20 Cheetham Way, Outdoor blinds	2302	14,000	14,000	0	14,000	100%	0	0	0	
5 Churchill Street, garden and street frontage improvements	2303	28,000	28,000	0	28,000	100%	0	0	0	
Avoca farmstead, demolition	2304	50,000	50,000	0	50,000	100%	8,332	0	8,332	100%
15 Northmore, reticulation works	2305	5,000	5,000	0	5,000	100%	832	0	832	100%
15 Northmore, landscaping	2306	10,000	10,000	0	10,000	100%	1,666	0	1,666	100%
15 Northmore, floorcoverings	2307	5,350	5,350	0	5,350	100%	0	0	0	
15 Northmore, split system AC	2308	8,500	8,500	0	8,500	100%	0	0	0	
16 Hilton, reticulation works	2309	5,000	5,000	0	5,000	100%	832	0	832	100%
18 Hilton, reticulation works	2310	5,000	5,000	0	5,000	100%	832	0	832	100%
21 Northmore, reticulation works	2311	5,000	5,000	0	5,000	100%	832	0	832	100%
15 Northmore, landscaping	2312	10,000	10,000	0	10,000	100%	1,666	0	1,666	100%
21 Northmore, split system AC	2313	8,500	8,500	0	8,500	100%	0	0	0	
8 Churchill Street, repaint portico	2314	5,000	5,000	0	5,000	100%	0	0	0	
8 Churchill Street, Rear entry fencing	2315	5,000	5,000	0	5,000	100%	0	0	0	
Gym, split system AC	2316	12,000	12,000	0	12,000	100%	0	0	0	
Transfer station, Concrete slab for shed	2317	26,000	26,000	0	26,000	100%	17,334	0	17,334	100%
Transfer station, Transportable office	2318	18,000	18,000	0	18,000	100%	0	0	0	
10 Hilton, floorcoverings, repaint internally and exterior repairs	2324	40,000	40,000	0	40,000	100%	0	0	0	
Total Land and Buildings		1,217,850	1,217,850	19,166	1,198,684		237,992	19,166	218,826	
Furniture and Equipment										
Admin - VOIP Phones	2184	10,000	10,000	0	10,000	100%	1,666	0	1,666	100%
Admin - Council Chambers Furniture	2185	23,670	23,670	0	23,670	100%	0	0	0	
Recreation Centre, furniture and fittings	2361	35,000	35,000	9,967	25,033	72%	0	9,967	(9,967)	
Admin, CRC amd mechanic - new computers	2356	11,000	11,000	0	11,000	100%	1,832	0	1,832	100%
CRC, Power distribution boards	2357	5,000	5,000	0	5,000	100%	3,332	0	3,332	100%
Caravan park, replacement washing machines	2358	22,000	22,000	0	22,000	100%	14,666	0	14,666	100%
Chambers, additional honour boards	2359	5,000	5,000	0	5,000	100%	832	0	832	100%
Admin, Chair and table trolleys	2360	5,000	5,000	0	5,000	100%	832	0	832	100%
Total Furniture and Equipment		116,670	116,670	9,967	106,703		23,160	9,967	13,193	
Plant and Equipment										
Steel Drum Roller	2363	200,000	200,000	0	200,000	100%	0	0	0	
Side Tipper (NB5708)	2364	155,000	155,000	0	155,000	100%	0	0	0	
Light tipper (NEW)	2195	78,000	78,000	0	78,000	100%	78,000	0	78,000	100%
Replacement Light Vehicle (NB7900)	2365	42,000	42,000	0	42,000	100%	0	0	0	
Replacement Light Vehicle (NB806)	2366	50,000	50,000	0	50,000	100%	0	0	0	
Replacement Light Vehicle (NB7298)	2367	50,000	50,000	0	50,000	100%	0	0	0	
Skidsteer attachment, cold planer	2368	28,000	28,000	0	28,000	100%	18,666	0	18,666	100%
Skidsteer attachment, spray unit with boom	2369	18,000	18,000	0	18,000	100%	12,000	0	12,000	100%
Skidsteer, loading ramps	2370	5,000	5,000	0	5,000	100%	3,334	0	3,334	100%
Works, Trailer-Mounted Portable Topilet	2371	7,000	7,000	0	7,000	100%	4,666	0	4,666	100%
Works, Fleet Tracking Hardware	2188	10,000	10,000	0	10,000	100%	1,666	0	1,666	100%
Works, Traffic counters	2362	10,800	10,800	0	10,800	100%	1,800	0	1,800	100%
Total Plant and equipment		653,800	653,800	-	653,800		120,132	-	120,132	

SHIRE OF NAREMBEEN
NOTE 6 CONTINUED - CAPITAL EXPENDITURE
FOR THE YEAR-TO-DATE PERIOD ENDED 31/08/2025

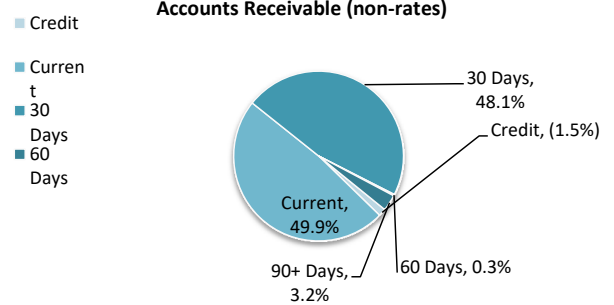
Capital Expenditure Project	Account Number	Full-year variance				% Var Under/(over)	Year-to-date variance			% Var Under/(over)
		Original budget	Budget review - Annual amount	YTD Actual	Annual variance Surplus/(deficit)		Budget review - YTD figures	YTD actuals	YTD variance Surplus/(deficit)	
Total Property, Plant and Equipment		1,988,320	1,988,320	29,132	1,959,188		381,284	29,132	352,152	
Infrastructure - Roads, Footpaths and Drainage										
R2R - Anderson Rock Road, Gravel resheeting (SLK 10.56 - 16.20)	2325	150,000	150,000	0	150,000	100%	0	0	0	
R2R - Yeomans Road, Gravel resheeting (SLK 15.13 - 21.00)	2326	150,000	150,000	13,203	136,797	91%	0	13,203	(13,203)	
R2R - Coverley Road, Gravel resheeting (SLK 3.2 - 8.96)	2327	200,000	200,000	3,231	196,769	98%	133,332	3,231	130,101	98%
R2R - Swartz Road, Replace culvert, reconstruct floodway (SLK 4.50)	2328	120,000	120,000	0	120,000	100%	0	0	0	
R2R - Bailey Road, Replace culvert, reconstruct floodway (SLK 7.57)	2329	120,000	120,000	0	120,000	100%	0	0	0	
RRG - Cramphorne Road, Second coat seal (SLK 37.29 - 42.29)	2340	168,000	168,000	0	168,000	100%	0	0	0	
RRG - Narembeen South Road, Reconstruction and primer seal to 7.2m (SLK 5.17 - 8.97)	2341	720,000	720,000	0	720,000	100%	240,000	0	240,000	100%
WSFN - Kondinin-Narembeen Road, second coat seal (SLK 19.50 - 23.00)	2342	141,290	141,290	0	141,290	100%	0	0	0	
WSFN - Kondinin-Narembeen Road, reconstruction, widen, seal and asphalt (SLK 26 - 26.8)	2343	359,725	359,725	0	359,725	100%	0	0	0	
Soldiers Road, Gravel resheeting and second coat seal - 400m x 8m (SLK 39.5 - 39.9)	2344	37,000	37,000	0	37,000	100%	0	0	0	
Cramphorne Road, vegetation works (SLK 17.2 - 32.29)	2345	80,000	80,000	0	80,000	100%	0	0	0	
Mt Arrowsmith Road, pavement repairs, culvert installation and reseal (SLK 3.25 - 15.53)	2346	110,500	110,500	0	110,500	100%	73,666	0	73,666	100%
Townsite, replacement of kerbing	2372	50,000	50,000	0	50,000	100%	33,334	0	33,334	100%
Total Roads, Footpaths and Drainage		2,406,515	2,406,515	16,434	2,390,081		480,332	16,434	463,898	
Other Infrastructure										
Stormwater Harvesting (Irrigation Pipeline) for townsite	2348	140,000	140,000	0	140,000	100%	0	0	0	
Lions Recycling Area, improvements	2323	10,000	10,000	0	10,000	100%	0	0	0	
Caravan Park, perimeter fencing and drainage	2347	25,000	25,000	0	25,000	100%	4,166	0	4,166	100%
Lions Entrance Garden improvements (West Town entrance)	2322	5,000	5,000	0	5,000	100%	832	0	832	100%
Airfield, CCTV installation	2349	15,000	15,000	0	15,000	100%	0	0	0	
Caravan Park, drain, sewerage and electrical line rerouting and improvements	2215	25,000	25,000	0	25,000	100%	4,166	0	4,166	100%
CRC Precinct - Generator Installation	2218	100,000	100,000	0	100,000	100%	0	0	0	
New District Entrance Signs (x4)	2350	12,000	12,000	0	12,000	100%	2,000	0	2,000	100%
Investment in associate (RoeROC)	9415000	60,000	60,000	0	60,000	100%	0	0	0	
Transfer station, chainmesh fencing	2319	50,000	50,000	0	50,000	100%	0	0	0	
Town dams, perimeter fencing	2320	50,000	50,000	0	50,000	100%	8,332	0	8,332	100%
Motorcross, perimeter fencing, restoration works and signage	2321	100,000	100,000	0	100,000	100%	16,666	0	16,666	100%
BMX track, survey and design	2162	525,000	525,000	9,064	515,936	98%	0	9,064	(9,064)	
Narembeen oval, switchboard	2223	44,000	44,000	0	44,000	100%	7,332	0	7,332	100%
Ski Lake planning and development	2163	10,000	10,000	11,037	(1,037)	-10%	1,666	11,037	(9,371)	-562%
Narembeen hockey field lights (Club Night Lights)	2222	304,000	304,000	0	304,000	100%	50,666	0	50,666	100%
Tourist trails development	2353	10,000	10,000	0	10,000	100%	0	0	0	
Town oval, irrigation improvements	2354	100,000	100,000	0	100,000	100%	16,666	0	16,666	100%
Narembeen football field lights (Club Night Lights)	2355	450,000	450,000	0	450,000	100%	0	0	0	
Total Other Infrastructure		2,035,000	2,035,000	20,101	2,014,899		112,492	20,101	92,391	
Total Infrastructure		4,441,515	4,441,515	36,535	4,404,980		592,824	36,535	556,289	
Intangible Assets										
New ERP - Implementation costs	2352	200,000	200,000	0	200,000	100%	33,332	0	33,332	100%
Website redevelopment	2351	35,000	35,000	7,133	27,867	80%	5,832	7,133	(1,301)	-22%
Total Infrastructure		235,000	235,000	7,133	227,867		39,164	7,133	32,031	
Total 2026 capital expenditure to date		6,664,835	6,664,835	72,800	6,592,035		1,013,272	72,800	940,472	

7 DISPOSAL OF ASSETS

Asset description	Budget				YTD Actual			
	Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
	Value				Value			
	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment								
Toyota Kluger, 111NB	40,000	38,000	0	(2,000)	0	0	0	0
CAT Steel Drum Roller	83,000	40,000	0	(43,000)	0	0	0	0
Bruce Rock Side Tipper, NB5766	25,000	30,000	5,000	0	0	0	0	0
Toyota Hilux, NB7900	13,000	16,000	3,000	0	0	0	0	0
Nissan Navara, NB806	12,000	18,000	6,000	0	0	0	0	0
Nissan Navara, NB7298	16,000	18,000	2,000	0	0	0	0	0
	189,000	160,000	16,000	(45,000)	0	0	0	0

8 RECEIVABLES

Rates receivable	30 Jun 2025	31 Aug 2025
	\$	\$
Opening arrears previous year	154,026	79,986
Levied this year	2,133,835	2,205,188
Less - collections to date	(2,207,875)	(1,453,641)
Gross rates collectable	79,986	831,533
Allowance for impairment of rates receivable	0	0
Net rates collectable	79,986	831,533
% Collected	96.5%	63.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,137)	38,437	37,043	223	2,487	77,053
Percentage	(1.5%)	49.9%	48.1%	0.3%	3.2%	
Balance per trial balance						
Trade receivables						77,053
Other receivables [describe]						18,964
Receipting suspense						(308)
Total receivables general outstanding						95,709

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.

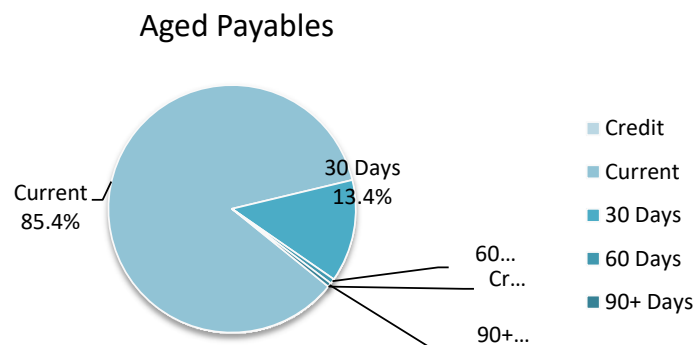
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	49,425	7,748	374	323	57,870
Percentage	0.0%	85.4%	13.4%	0.6%	0.6%	
Balance per trial balance						
Sundry creditors						57,869
Accrued salaries and wages						0
ATO liabilities						401
Prepaid rates						14,618
Bonds and deposits held						27,382
Trust funds						883
Transport licensing funds held						60,714
Total payables general outstanding						161,867

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.



9 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars		Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
Swimming Pool	125		60,278	0	0	0	(29,149)	60,278	31,129	0	(3,548)
Recreation Centre	128		462,301	0	0	0	(41,361)	462,301	420,940	0	(23,780)
			522,579	0	0	0	(70,510)	522,579	452,069	0	(27,328)
Self supporting loans											
Aged Homes	127		9,400	0	0	0	(4,602)	9,400	4,798	0	(349)
Narembeen Bowling Club	131		48,930	0	0	(3,969)	(7,958)	44,961	40,972	0	(457)
			58,330	0	0	(3,969)	(12,560)	54,361	45,770	0	(806)
Total			580,909	0	0	(3,969)	(83,070)	576,940	497,839	0	(28,134)
Current borrowings			83,070					79,100			
Non-current borrowings			497,839					497,840			
			580,909					576,940			

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

KEY INFORMATION

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

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

SHIRE OF NAREMBEEN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	YTD Budget \$	Annual Budget \$	YTD Revenue Actual \$
Grants and subsidies - Operating			
General Purpose funding			
Financial Assistance Grant - General portion	176,250	705,000	208,957
Financial Assistance Grant - Roads portion	122,500	490,000	145,207
Law, Order and Public Safety			
Bush Fire Brigade Operating Grant	0	15,830	0
Housing			
Other housing, reimbursements received	30,000	30,000	0
Community Amenities			
CRC, SOCK Week grant funding	0	24,455	79
CRC, Annual operating grants	20,000	120,000	31,969
CRC, Project grant funding	0	0	909
CRC, trainee grant funding	0	0	(24,920)
CRC, Event grant funding	4,166	25,000	0
Transport			
Main Roads Direct Grant	305,245	305,245	299,453
Total operating grants and subsidies	658,161	1,715,530	661,655
Grants and subsidies - Non-operating			
Transport			
Community Water Supply grant funding	0	100,000	0
Power Resilience Project grant funding	0	90,000	0
Regional Road Group (RRG) Grant Funding	296,000	592,000	0
Roads to Recovery (R2R) Grant Funding	0	740,000	0
Wheatbelt Secondary Freight Network (WSFN) Grant Funding	233,806	467,614	0
Recreation			
Club Night Lights grant funding	0	200,000	0
BMX/pump track grant funding	0	250,000	0
Total non-operating grants and subsidies	529,806	2,439,614	0
Contributions - Non-operating			
Reimbursements from sporting groups	113,500	227,000	0
	113,500	227,000	0
GRAND TOTAL	1,301,467	4,382,144	661,655

ATTACHMENT 14.5A
Schedule of Accounts for month ended
31 August 2025



Shire of Narembreen
Schedule of accounts paid
For the month ended 31 August 2025

Chq/EFT	Date	Name	Description	Amount
EFT18928	07/08/2025	Chris Bray Electrics Pty Ltd	Depot, wire up new bowser	1,606.00
EFT18929	07/08/2025	Corsign WA PTY LTD	Depot, signage	1,518.00
EFT18930	07/08/2025	Cutting Edges Equipment Parts Pty Limited	Depot, Grader blades	2,157.54
EFT18931	07/08/2025	Decor Blinds & Curtains	Caravan park, blinds for cabin 1	400.00
EFT18932	07/08/2025	Great Eastern Freightlines	Freight	249.32
EFT18933	07/08/2025	Kaleb Roissetter T/A Merredin Communications and Security	24 Cheetham Way, repairs to satellite	402.80
EFT18934	07/08/2025	LNB Group (WA) Pty Ltd	Various Council properties, inspection and repairs to solar panels	2,431.39
EFT18935	07/08/2025	Liberty Oil Rural Pty Ltd	Depot, AdBlue and grease for plant	1,762.33
EFT18936	07/08/2025	Livingston Medical Pty Ltd	Employee, medical costs	225.00
EFT18937	07/08/2025	Market Creations Technology T/A Integrated ICT	Admin, new video conferencing hardware	6,426.20
EFT18938	07/08/2025	Merredin Freightlines	Freight	324.61
EFT18939	07/08/2025	Narembreen Club Inc	Council, catering fees	475.00
EFT18940	07/08/2025	Narembreen Engineering & Steel Supplies (The Trustee for Marcus Dorlandt Family Trust)	Various residential properties, gas bottles	510.00
EFT18941	07/08/2025	Officeworks	CRC, stationery	160.52
EFT18942	07/08/2025	Perth Office Equipment Pty Ltd	CRC, laminate Rolls	283.80
EFT18943	07/08/2025	The Trustee for The Nelson Family Trust TA Merredin Refrigeration and Air Conditioning	Recreation centre, service air conditioning units	1,729.48
EFT18944	07/08/2025	Trustee for J & S Baldwin Trust	Plant, truck valve extensions	174.00
EFT18945	07/08/2025	Haddeo Infrastructure Agriculture Pty Ltd	Various projects, project management and consulting fees	1,760.00
EFT18946	07/08/2025	Livingston Medical Pty Ltd	Livingston Medical Pty Ltd, service fees under general practice agreement	26,205.66
EFT18947	07/08/2025	Mahjae Pty Ltd T/A Whitney Consulting	RoeROC kety worker housing project, consulting fees	18,127.45
EFT18948	07/08/2025	Shire Of Kellerberrin	LGIS Golf Tournament	440.00
EFT18949	07/08/2025	Three Chillies Design Pty Ltd	BMX Pump Track, Consultation and Design	9,970.06
EFT18950	07/08/2025	WALGA	Admin, membership and subscription fees	22,662.98
EFT18951	07/08/2025	Australia Post	Postage	686.96
EFT18952	07/08/2025	Avon Waste	Rubbish collection and disposal	16,681.96
EFT18953	07/08/2025	Colestan Electrics	8 Cheetham Way, replace damaged air conditioner unit	11,990.07
EFT18954	07/08/2025	Decor Blinds & Curtains	26 Hilton Way, blinds for bedrooms	2,080.00
EFT18955	07/08/2025	Kaleb Roissetter T/A Merredin Communications and Security	24 Cheetham Way, install LNB to satellite	266.25
EFT18956	07/08/2025	Mullewa Community Resource Centre Inc	2025 SOCK week grants	1,250.00
EFT18957	07/08/2025	Paul Turley T/A What 4 Services	Storytime presentation	649.00
EFT18958	07/08/2025	Pingarning Pty Ltd	Depot, toolbox Meeting and equipment inspections	1,210.00
EFT18959	07/08/2025	Sanokil	Sanitary bin servicing	572.82
EFT18960	07/08/2025	Scavenger Supplies Pty Ltd	Various Council properties, servicing of fire safety equipment	2,609.20
EFT18961	07/08/2025	Shire of Tammin	2025 SOCK week grants	1,350.00
EFT18962	07/08/2025	The Trustee for Mouritz Family Trust T/A Ritz Landscaping Pty Ltd, Ritz Exterior Design	Swimming pool, epoxy floor coating	17,988.00
EFT18963	07/08/2025	WA Contract Ranger Services	Contract ranger services	779.63
EFT18964	07/08/2025	Willway Plumbing and Gas	Various Council properties, plumbing repairs	3,412.61
EFT18965	07/08/2025	Boc Gases	Depot, consumables	8.72
EFT18966	07/08/2025	Liberty Oil Rural Pty Ltd	Depot, 20,000 litres of fuel	34,552.00
EFT18967	07/08/2025	Narembreen Engineering & Steel Supplies (The Trustee for Marcus Dorlandt Family Trust)	Plant, minor repairs	816.51
EFT18968	07/08/2025	Petchell Mechanical	Plant, parts and spares	336.05
EFT18969	07/08/2025	Repro a division of GPC Asia Pacific Pty Ltd	Plant, parts and spares	502.80
EFT18970	07/08/2025	Team Global Express Pty Ltd	Freight	100.02



Shire of Narembeen
Schedule of accounts paid
For the month ended 31 August 2025

Chq/EFT	Date	Name	Description	Amount
EFT18971	07/08/2025	Australian Services Union	Employee membership	79.50
EFT18972	07/08/2025	PEAP Contractors Pty Ltd	Tennis lights, additional keys	39.60
EFT18973	07/08/2025	Team Global Express Pty Ltd	Freight	44.67
EFT18974	07/08/2025	P M Services Naremben	Waste Transfer Station, Facility Management Fees	2,842.00
EFT18975	21/08/2025	150 Square Pty Ltd	RoeROC Executive Officer	3,645.70
EFT18976	21/08/2025	Australian Services Union	Employee membership	26.50
EFT18977	21/08/2025	Building and Energy Department of Mines, industry regulation and safety	Building Services Levy remittance	56.65
EFT18978	21/08/2025	Chris Bray Electrics Pty Ltd	3/33 Currall st, minor repairs	132.00
EFT18979	21/08/2025	Emerg Solutions Pty Ltd	Volunteer Fire Brigade, membership fee	304.00
EFT18980	21/08/2025	Gutter Gobbler Holdings Pty Ltd	Spotters Hut, minor repairs to downpipes	74.19
EFT18981	21/08/2025	Livingston Medical Pty Ltd	Employee, medical costs	150.00
EFT18982	21/08/2025	Market Creations Technology T/A Integrated ICT	Website redevelopment, first instalment	7,846.30
EFT18983	21/08/2025	Officeworks	CRC, stationery Supplies	253.23
EFT18984	21/08/2025	Gym member	Bond refund	50.00
EFT18985	21/08/2025	Swastik Shree Pty Ltd (ALLSTAMPS)	Admin, custom stamp	45.10
EFT18986	21/08/2025	The Fence Post Newspaper Inc.	Advertising fees	100.00
EFT18987	21/08/2025	Town Planning Innovations	Admin, building and planning consulting	123.75
EFT18988	21/08/2025	Trustee for J & S Baldwin Trust	Plant, tyre repairs	120.00
EFT18989	21/08/2025	WA Contract Ranger Services	Contract ranger services	866.25
EFT18990	21/08/2025	WALGA	Great eastern country zone annual membership fee	1,650.00
EFT18991	21/08/2025	Wadderin Wildlife Reserve and Sanctuary	Bus bond refund	200.00
EFT18992	21/08/2025	Qbit Trading Company Pty Ltd	Managed IT services	6,603.51
EFT18993	21/08/2025	Wurth Australia Pty Ltd	Depot, consumables	614.60
EFT18994	21/08/2025	Chris Bray Electrics Pty Ltd	Pump shed, electrical works	4,840.00
EFT18995	21/08/2025	Comfortstyle Merredin	Caravan Park, new furniture	4,815.00
EFT18996	21/08/2025	Great Eastern Freightlines	Freight	1,526.27
EFT18997	21/08/2025	Merredin Community Resource Centre	Ladies Long Lunch advertising (delayed invoice)	160.00
EFT18998	21/08/2025	Naremben Hardware And Ag Supplies Pty Ltd	Limestone blocks, synthetic turff, woodchips, pea gravel, crushed limestone	13,512.81
EFT18999	21/08/2025	Team Global Express Pty Ltd	Freight	68.07
EFT19000	21/08/2025	Carol Taylor T/A Taylormadefortravel	Tourism and area promotion, content creation	2,500.00
EFT19001	21/08/2025	Department of Primary Industries and Regional Development	Regional Traineeship Program, returned grant funds	27,411.57
EFT19002	21/08/2025	GM Multimedia Pty Ltd	Recreation centre, replacement projector and hardware	10,152.00
EFT19003	21/08/2025	Gutter Gobbler Holdings Pty Ltd	All Council properties, gutter cleaning	14,400.00
EFT19004	21/08/2025	Merredin Freightlines	Freight	210.21
EFT19005	21/08/2025	Naremben Engineering & Steel Supplies (The Trustee for Marcus Dorlandt Family Trust)	Townsite static displays, mounting brackets	292.93
EFT19006	21/08/2025	Naremben IGA	Recreation Centre, replacement ice machine	5,225.67
EFT19007	21/08/2025	Naremben P & C Association	Youth Leadership Forum, catering	2,000.00
EFT19008	21/08/2025	P M Services Naremben	Waste Transfer Station Facility Management	2,842.00
EFT19009	21/08/2025	Team Global Express Pty Ltd	Freight	66.26
EFT19010	21/08/2025	The Trustee for The Nelson Family Trust TA Merredin Refrigeration and Air Conditioning	All Council properties, annual air conditioner inspection and maintenance	5,327.30
EFT19011	21/08/2025	Trustee for J & S Baldwin Trust	Plant, tyre repairs	45.00
EFT19012	21/08/2025	Westrac Equipment Pty Ltd	Plant, parts and spares	709.99
EFT19013	21/08/2025	Australian Taxation Office	July 2025 BAS	13,892.00
DD12914.1	01/08/2025	Beam Precision Superannuation	Superannuation pay run #106	16,700.58
DD12936.1	15/08/2025	Beam Precision Superannuation	Superannuation pay run #107	17,003.37
DD12964.1	29/08/2025	Beam Precision Superannuation	Superannuation pay run #109	17,076.39
DD12968.1	04/08/2025	Water Corporation	Water usage for Council properties and facilities	4,531.80
DD12969.1	06/08/2025	Water Corporation	Water usage for Council properties and facilities	2,007.04
DD12969.2	06/08/2025	Western Power	Electricity usage for Council properties and facilities	368.46
DD12970.1	11/08/2025	Commander Australia Pty Ltd	Admin, telephone headset charges	68.51



Shire of Narembeen
Schedule of accounts paid
For the month ended 31 August 2025

Chq/EFT	Date	Name	Description	Amount
DD12970.2	11/08/2025	Water Corporation	Water usage for Council properties and facilities	795.22
DD12971.1	12/08/2025	Western Power	Electricity usage for Council properties and facilities	3,112.63
DD12972.1	15/08/2025	Water Corporation	Water usage for Council properties and facilities	1,698.17
DD12973.1	18/08/2025	Telstra	Telephone accounts for Council	1,344.51
DD12973.2	18/08/2025	Western Power	Electricity usage for Council properties	25.94
DD12973.3	18/08/2025	Water Corporation	Water usage for Council properties	151.27
DD12974.1	19/08/2025	Water Corporation	Cramphorne Rd, standpipe water usage	259.32
DD12975.1	21/08/2025	Western Power	Electricity usage for street lighting	301.95
DD12976.1	22/08/2025	Western Power	Electricity usage for 79 Street Lights	1,277.28
DD12982.1	08/08/2025	Western Power	Electricity usage for Council properties and facilities	7,300.96
DD12982.2	08/08/2025	Water Corporation	Water usage for Council properties and facilities	5,704.02
DD12991.1	07/08/2025	Western Power	Electricity usage for Council properties and facilities	3,582.77
DD12992.1	01/08/2025	Western Australian Treasury Corporation	Narembeen Bowling Club Loan 131	4,207.75
DD12993.1	29/08/2025	Commonwealth Banking Corporation	Credit Card purchase from 29 July 2025 26 August 2025	3,302.34
	14/08/2025	Altus Payroll	Net wages for pay run #107	68,706.45
	28/08/2025	Altus Payroll	Net wages for pay run #109	68,493.52
				\$ 561,729.62

ATTACHMENT 14.5B
Credit Card payment list August 2025



Shire of Narembeen
Credit Card Purchases
29 July 2025 - 26 August 2025
 Direct Debited 29 August 2025

Chief Executive Officer			
Date	Supplier	Description of purchase	Amount
25/08/2025	CHATGPT	International transaction fee	\$ 0.78
25/08/2025	CHATGPT	Admin, monthly subscription fees	\$ 31.19
TOTAL CEO CREDIT CARD PAYMENTS			\$ 31.97

Executive Manager Corporate Services			
Date	Supplier	Description of purchase	Amount
26/08/2025	BP The Lakes	EMCS, fuel	\$ 65.82
19/08/2025	BP Merredin	EMCS, fuel	\$ 74.71
19/08/2025	The Good Guys	CRC, vacuum cleaner	\$ 295.00
18/08/2025	Safetyculture	WHS, monthly subscription	\$ 152.02
18/08/2025	Adobe	CRC, Adobe	\$ 52.57
11/08/2025	Vecteezy	CRC, Annual software subscription	\$ 183.11
11/08/2025	SiteMinder	Caravan park, booking management software fees	\$ 207.90
11/08/2025	Adobe	Adobe	\$ 32.76
11/08/2025	CHATGPT	Admin, monthly subscription fees	\$ 30.80
11/08/2025	Starlink	Internet for Council properties and facilities	\$ 834.00
8/08/2025	Adobe	CRC, Adobe subscription	\$ 31.99
8/08/2025	Water Corporation	Trade Waste Permit - Caravan park	\$ 260.51
8/08/2025	Water Corporation	Trade Waste Permit - Swimming Pool	\$ 259.88
1/08/2025	Hart Sport	Aged Care Games, Equipment	\$ 114.30
TOTAL EMCS CREDIT CARD PAYMENTS			\$ 2,595.37

Executive Manager Infrastructure Services			
Date	Supplier	Description of purchase	Amount
6/08/2025	Joondalup Resort	Accommodation for LGSWA Conference	\$ 675.00
TOTAL EMIS CREDIT CARD PAYMENTS			\$ 675.00
TOTAL CBA CREDIT CARD PURCHASES FOR THE PERIOD \$ 3,302.34			