



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 17 December 2025

Commencing 6.00pm

CONFIRMED

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Wednesday, 17 December 2025 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

4.00pm	Grants Committee Meeting
5.00pm	Audit, Risk & Improvement Committee Meeting
6.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan
Chief Executive Officer
12 December 2025

DISCLAIMER

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

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

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

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

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

To be read aloud if any member of the public is present.

Signed



Zac Donovan
Chief Executive Officer

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**Shire of Koorda
Ordinary Council Meeting
6.00pm, Wednesday 17 December 2025**



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 6.00pm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr BJ Harrap	
Cr NJ Chandler	
Cr GL Boyne	
Cr BH Moore	

Staff:

Mr Z Donovan	Chief Executive Officer
Ms L Foote	Deputy Chief Executive Officer

Members of the Public:

Apologies:

Cr KA Fuchsbichler

Visitors:

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

The following Councillors have disclosed an interest in item 9.1 – Consideration of 2025/2026 Round 2 Koorda Community Grant Program Applications.

Cr JM Stratford

Impartiality – Life Member Hockey Club

Cr GW Greaves

Impartiality – Life Member Cricket Club & Player of Bowls

Cr NJ Chandler

Impartiality – Assisted Sports Club with Grant Application and Member of the Bowling Club.

Cr BJ Harrap

Impartiality – President Cougars Cricket Club

Cr GL Boyne

Impartiality – Member Hockey Club

DCEO Lana Foote

Impartiality – President Hockey Club

The following Councillor has disclosed an interest in item 13.1 – Acquisitions of Units.

Cr JM Stratford

Financial – Employee of Elders who the Shire may contract for property management.

5. Applications for Leave of Absence

Resolution 011225

Moved Cr GL Boyne

Seconded Cr BH Moore

That Cr GW Greaves request for leave for the February 2026 Ordinary Council Meeting be approved.

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

6. Petitions and Presentations

Nil.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 19 November 2025

[Ordinary Council Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 021225

Moved Cr BJ Harrap

Seconded Cr GW Greaves

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 19 November 2025, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

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8. Minutes of Committee Meetings to be Received

8.1. Minutes of Internal Committee Meetings to be Received

- a. LEMC Meeting Minutes for meeting held on 27 November 2025
[LEMC Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 031225

Moved Cr NJ Chandler

Seconded Cr GL Boyne

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the below Internal Committee meetings, as tabled.

- a. LEMC Meeting, 27 November 2025.

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

8.2. Minutes of External Committee Meetings to be Received

- a. GECZ Meeting Minutes for meeting held on 13 November 2025
[GECZ Meeting Minutes](#)
- b. NEWROC Council Meeting Minutes for meeting held on 2 December 2025
[NEWROC Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 041225

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the below External Committee meetings, as tabled.

- a. GECZ Meeting, 13 November 2025; and
b. NEWROC Meeting, 2 December 2025.

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

9. Recommendations from Committee Meetings for Council Consideration

The following Councillors have disclosed an interest in item 9.1 – Consideration of 2025/2026 Round 2 Koorda Community Grant Program Applications.

Cr JM Stratford

Impartiality – Life Member Hockey Club

Cr GW Greaves

Impartiality – Life Member Cricket Club & Player of Bowls

Cr NJ Chandler

Impartiality – Assisted Sports Club with Grant Application and Member of the Bowling Club.

Cr BJ Harrap

Impartiality – President Cougars Cricket Club


Cr GL Boyne

Impartiality – Member Hockey Club

DCEO Lana Foote

Impartiality – President Hockey Club

9.1. Consideration of 2025/2026 Round 2 Koorda Community Grant Program Applications

Governance and Compliance		
Date	3 December 2025	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	2025 11 05 Koorda Bowling Club \$1,356.55 2025 11 27 Koorda Cougars Cricket Club \$5,000.00* 2025 11 27 Koorda Ladies Hockey Club \$1,885.40* 2025 11 27 Koorda St John Ambulance \$5,000.00	

Background:

The Shire of Koorda is committed to recognising the value of all community organisations and has developed a clear and powerful vision “To build a vibrant and sustainable community with shared social values, in which we can live and work in harmony with our environment”.

The Community Grants Program is allocated from within Council’s general revenue budget each year to provide financial support to community organisations that meet the objectives of the Community Grants Program (“CGP”).

The CGP objectives are to support projects that promote community capacity, improve social participation and inclusion as well as enhance community harmony and social cohesion.

The Shire of Koorda CGP assists community groups and Not for Profit organisations with their vital work and programmes to:

- Promote community capacity, community harmony and social cohesion;
- Encourage people and organisations to help themselves;

- Ensure fair distribution of activities and services throughout Koorda; and
- Encourage resident participation in activities which benefit the community in Koorda.

Comment:

The Koorda Grants Committee is to recommend to Council the successful applicants for this based on the below selection criteria;

- Applicant History: Has the applicant applied previously? Did the applicant adhere to the guidelines and acquittal requirements?
- Does the project meet a broader community need?
- Does the project benefit a sufficiently broad, or diverse, target group?
- Does the organisation have the capacity to undertake and manage the project?
- Does the application represent value for money?
- Collaborative community wide projects are encouraged.

Applications opened from 1 November to 30 November. A list of the applications for 2025/2026 Round 2 are included below;

Group	Project	Project Cost (exc GST)	Requested Amount
Koorda Bowling Club	Rink Number and Marker Upgrade	\$1,821.70	1,356.55
Koorda Cougars Cricket Club	New Pitch	\$6,213.00	5,000.00*
Koorda Ladies Hockey Club	Koorda Floorball	\$3,714.00	1,885.40*
Koorda St John Ambulance	Storage Room	\$15,295.00	5,000.00
		TOTAL	\$13,241.95

The “Requested Amounts” marked with an * indicate organisations not registered for GST, and if approved, would not be able to claim GST on their claim invoice to the Shire.

As only one application was received and approved for \$5,000 in 2025/2026 Round 1, at the November 2025 Council Forum, it was endorsed to include the unused \$5,000 within the Round 2 funding pool.

Consultation:

Koorda CGP Applicants

Statutory Implications:

Nil.

Policy Implications:

Policy “[F - Grants - Community Grants Program](#)” covers all aspects of the Koorda CGP.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

1.2 - Local volunteer groups supported through initiatives that reduce volunteer fatigue and strengthen their resilience.


1.2.2 - Review and refine community grants program as required.

**9.2. Consideration of 2025 Audit, Risk & Improvement Committee Terms of Reference V3.0 –
ITEM WITHDRAWN**

The Audit, Risk & Improvement Committee (ARIC) laid the item on the table until the March 2026 Meeting to allow for new Regulations to be published and made available.

CONFIRMED

9.3. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	11 December 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	Quarterly Scorecard – December 2025	

Background:

Section 5.56(1) of the Local Government Act 1995 requires all local governments to have a plan for the future of the district and under the Local Government (Administration) Regulations 1996, all local governments in Western Australia are required to have adopted two key documents: a Strategic Community Plan (SCP) and a Corporate Business Plan (CBP). Together these documents drive the development of each local government's Annual Budget.

The Integrated Planning and Reporting Framework and Guidelines (2016) issued by the DLGSC that guides the SCP and CBP process require that regular monitoring and reporting of these plans are undertaken. This quarterly update forms part of this key reporting process.

Council adopted the Integrated Strategic Plan 2022-2032 (which incorporates both the SCP & CBP) at its meeting held 20 April 2022. In 2024 a desktop review of the plan was undertaken and the updated plan was adopted at the June 2024 OCM as per resolution 120624.

Comment:

To assist Council to meet its IPR requirements under the Local Government Act 1995, the Local Government (Administration) Regulations 1996, Shire staff have prepared the quarterly report, as attached to this item, for the Committee to consider and, if appropriate, recommend to Council that the quarterly scorecard be adopted and the Integrated Strategic Plan and Workforce Plan components be endorsed for publication.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Jannah Stratford, President, Shire of Koorda

Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

4.1.1 – Ensure efficient use of resources and the governance and operational compliance and reporting meets legislative and regulatory requirements.

4.3 – Forward planning and delivery of services and facilities that achieve strategic priorities.

4.3.2 – Report to Council progress of Council Actions using a quarterly score card and report results to community.

Risk Implications:

The Risk Theme Profile identified as part of this report is Failure to Fulfil Compliance Requirements. The consequence could be Compliance if the requirements of both the Local Government Act 1995 and the Local Government (Administration) Regulations 1996 are not met in terms of the Shire having a plan for the future of the district. Another consequence could be Reputational if the public perceives that the Shire does not have the business planning tools in place to manage ratepayer money in transparent and accountable manner. The measure of Consequence is Minor, and the likelihood is Unlikely, giving an overall risk rating of Low. Both risks will be mitigated through adherence to the Integrated Planning and Reporting framework.

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

**Committee Recommendation
Resolution 061225**

Moved Cr GL Boyne

Seconded Cr BJ Harrap


That Council:

- 1. Adopts the quarterly reporting documents to December 2025 as attached to this item; and**
- 2. Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.**

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

9.4. Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls

Governance and Compliance		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	10 December 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	FRM Action Plan – December 2025	

Background:

The Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance.

At the May 2023 Audit Committee Meeting, the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls was presented for consideration with the below committee recommendation being resolved at the May 2023 Council Meeting.

Committee Recommendation RESOLUTION 050523

Moved CR GW Greaves

Seconded CR BG Cooper

That Council:

1. Receives Moore's Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls report, dated April 2023 (Attachment A);
2. Directs the CEO to provide a report, on a quarterly basis, to the Audit Committee to enable the Committee to monitor the Shire's progress in addressing the recommendations, pursuant to Regulation 16 (d) of the Local Government (Audit) Regulations 1996; and
3. Directs the CEO at the first quarterly review to provide proposed actions, including expected completion dates, to the recommendations identified in the report.

CARRIED BY ABSOLUTE MAJORITY 6/0

Comment:

This report has been presented to the Audit & Risk committee as the committee has a role in supporting Council in fulfilling its governance and oversight responsibilities and provide the audit committee with the opportunity to raise any issues that the document has identified or ask any other questions, they may have in relation to our risk management and compliance activities.

An initial report was tabled at the June 2023 Audit Committee Meeting and the attached Action Plan is an update on actions that have been taken within the past quarter to align with the quarterly reporting on the Integrated Strategic Plan.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Administration Staff

Statutory Implications:

Regulation 16 of the Local Government (Audit) Regulations 1996 prescribes the functions of an Audit Committee which includes;

“16 (c) to review a report given to it by the CEO under regulation 17(3) and is to –

- (i) Report to the council the results of that review; and*
- (ii) Give a copy of the CEO’s report to the council.”*

“16 (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –

- (i) Regulations 17 (1); and*
- (ii) The Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).”*

Regulation 17 of the Local Government (Audit) Regulations 1996 reads as follows;

“(1) The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to —

- a) risk management; and*
- b) internal control; and*
- c) legislative compliance.*

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.”

Regulation 5 (2) (c) of the Local Government (Financial Management) Regulations 1996 states that -

“the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.”

Policy Implications:

The review recommended some potential improvement opportunities to some of the Council’s policy. These will be considered separately by the Policy Review Committee and Council at the completion of the review process. Comments made in the FM Review relating to specific Policies and Procedures will be taken on-board as part of the review process.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

4.1.1 – Ensure efficient use of resources and the governance and operational compliance and reporting meets legislative and regulatory requirements

Risk Implications:

The CEO would be contravening the *Local Government (Audit) Regulations 1996* if this review was not undertaken at least once every 3 financial years. The CEO is to report to the Audit & Risk Committee the results of this review.

The Financial Management, Risk Management, Legislative Compliance and Internal Controls Review covers a robust area of risk assessment and compliance with auditing in compliance with the Local Government Act 1995 and associated Regulations. The objective of this review is to identify risks to the organisation where non-compliant activities may have taken place enabling processes and procedures to be developed or reviewed and amended, if required.

Financial Implications:

Nil.

Voting Requirements: Simple Majority Absolute Majority

**Committee Recommendation
Resolution 071225**

Moved Cr NJ Chandler


Seconded Cr GW Greaves

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, Council, as per the quarterly report document to December 2025 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Financial Management, Risk Management, Legislative Compliance and Internal Controls review.

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

9.5. Shire of Koorda Risk Profile Report

Governance and Compliance		
Date	10 September 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i> <i>Local Government Act 1995</i> AS/NZS ISO 31000:2018	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Shire of Koorda Risk Profile Action Plan - December 2025	

Background:

The Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance.

In addition to the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls undertaken by Moore in February 2023, as per the above item, Staff undertook an additional review, facilitated by LGIS, to understand the Operational Risks within the organisation.

The Risk Profile workshop, undertaken in October 2023, worked through 15 risk themes to identify what is the risk of this occurring at the Shire, both with and without controls, and what controls are, or should be in place.

Under the Risk Management Framework, the Shire utilises risk profiles to capture its operational and strategic risks. The profiles assessed are:

- Asset Sustainability
- Business and Community Disruption
- Community Engagement
- Compliance Obligations
- Document Management
- Employment Practices
- Environment Management
- Errors, Omissions and Delays
- External Theft and Fraud
- IT, Communication Systems and Infrastructure
- Management of Facilities, Venues and Events
- Misconduct
- Project / Change Management
- Purchasing and Supply
- WHS

For each category, the profile contains the following:

- Objective.
- Risk Event.
- Potential Causes.
- Key Controls / Control Type.
- Control Adequacy.
- Control owner.
- Risk Rating.
- Actions and Responsibility.

Comment:

This report has been presented to the Audit & Risk Committee as the committee has a role in supporting Council in fulfilling its governance and oversight responsibilities and provide the audit committee with the opportunity to raise any issues that the document has identified or ask any other questions, they may have in relation to our risk management and compliance activities.

The initial Risk Profile Report was tabled at the December 2023 Audit & Risk Committee Meeting. Similar to the FRM Action Plan, the Risk Profile will be tabled at the quarterly Audit & Risk Committee workshops as a tracking tool to determine progress made against the key themes and improvements towards any identified areas of improvement.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Darren West, Works Supervisor
Kristyn Harrap, Governance Officer
Chris Gilmour, Regional Risk Coordinator, LGIS
Ben Galvin, Divisional Manager - Risk Services, LGIS

Statutory Implications:

Local Government Act 1995
AS/NZS ISO 31000:2018

Regulation 16 of the Local Government (Audit) Regulations 1996 prescribes the functions of an Audit Committee which includes;

“16 (c) to review a report given to it by the CEO under regulation 17(3) and is to –

- (i) Report to the council the results of that review; and*
- (ii) Give a copy of the CEO’s report to the council.”*

“16 (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –

- (i) Regulations 17 (1); and*
- (ii) The Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).”*

Regulation 17 of the Local Government (Audit) Regulations 1996 reads as follows;

“(1) The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to –

- a) risk management; and*
- b) internal control; and*
- c) legislative compliance.*

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.”

Policy Implications:

Shire of Koorda Risk Management Strategy 2023

Policy “G - Risk Management” states;

Risk Assessment and Acceptance Criteria

The Shire quantified its broad risk appetite through the development and endorsement of the Shire’s Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Framework and as a component of this policy.

All organisational risks are to be assessed according to the Shire’s Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisations appetite and are to be noted within the individual risk assessment.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

4.1.1 – Ensure efficient use of resources and the governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

The Shire of Koorda has adopted a ‘Three Lines of Defence’ model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, Council, management and the community will have assurance that risks are managed effectively to support the delivery of the strategic, corporate and operational plans.

The Risk Profile covers a robust area of risk assessment. The objective of this review is to identify potential and actual risks to the organisation, determine the chances of these risks occurring within the organisation and identify key controls that are and should be in place to help reduce or mitigate the perceived risks.

Financial Implications:

Resource requirements are in accordance with existing budgetary allocation.

Voting Requirements: Simple Majority Absolute Majority

**Committee Recommendation
Resolution 081225**

Moved Cr GL Boyne

Seconded Cr NJ Chandler


That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Council, as per the quarterly report document to December 2025 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Risk Profile.

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

CONFIRMED

9.6. 2024/2025 Annual Report and Annual Electors Meeting

Governance and Compliance		
Date	29 October 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995 Section 6.10 & 7.9(1)</i> <i>Local Government Financial Management Regulation 1996 Part 2</i> <i>Local Government (Audit) Regulations 1996 – Reg 10</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	2024/2025 Annual Report, Financial Statements & Independent Auditors Report	

Background:

This item presents the 2024/2025 Annual Report and Audited Financial Report for consideration and, if satisfactory, for adoption.

The Annual Financial Statements for the year ended 30 June 2025 have been audited by Armada Auditing, under the Office of the Auditor General (OAG).

The 2024/2025 Annual Report, Audited Financial Report and OAG's Opinion Letter are included as an attachment to this item.

Comment:

In accordance with Section 7.9 of the *Local Government Act 1995*, an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

1. The Mayor or President;
2. The CEO of the local government; and
3. The Minister.

The Opinion Letter included in pages 49-51 of the attachment provides an overview of the audit process and outcomes. During the interim and final audit process, there were no matters of minor or major significance to raise.

The finalised Financial Report and Audit Opinion were received on 16 October 2025 following the Audit Exit Meeting held at 4.00pm on 15 October 2025.

Local governments are required to conduct an Annual Electors Meeting not more than 56 days after adopting the Annual Report. A requirement of setting the date is that 14 days Local Public Notice is required for advertising the meeting. To meet reporting requirements the Annual Electors Meeting should be held between Thursday 1 January – Wednesday 11 February 2026.

Consultation:

Zac Donovan, Chief Executive Officer

Marcia Johnson, Director - Audit Services, Armada Auditing

Stephanie Kaharudin, Assistant Director, Office of the Auditor General for WA

Council Members

Local Public Notice is required to be provided on the availability of the Annual Report and the Annual Electors Meeting.

Statutory Implications:

Sections 5.27, 5.29, 5.53 and 5.54 of the Local Government Act 1995 are applicable and state:

“5.27. Electors’ general meetings

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors’ meetings are to be those prescribed.*

5.29. Convening electors’ meetings

- (1) *The CEO is to convene an electors’ meeting by giving —*
 - (a) *at least 14 days’ local public notice; and*
 - (b) *each council member at least 14 days’ notice, of the date, time, place and purpose of the meeting.*
- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time the notice is first given and is to continue in the prescribed way until the meeting has been held.*

5.53. Annual reports

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
 - (a) *a report from the mayor or president; and*
 - (b) *a report from the CEO; and*
 - [(c), (d) *deleted*]
 - (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
 - (f) *the financial report for the financial year; and*
 - (g) *such information as may be prescribed in relation to the payments made to employees; and*
 - (h) *the auditor’s report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and*
 - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
 - (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
 - (i) *the number of complaints recorded in the register of complaints; and*
 - (ii) *how the recorded complaints were dealt with; and*
 - (iii) *any other details that the regulations may require; and*
 - (i) *such other information as may be prescribed.*

5.54. Acceptance of annual reports

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*

** Absolute majority required.*

- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

Regulation 3A of the Local Government (Administration) Regulations 1996 stipulates the requirements for providing Local Public Notices and states:

“3A. Requirements for local public notice (Act s. 1.7)

- (1) *For the purposes of section 1.7(a), notice of a matter must be published on the local government's official website for —*
- (a) the period specified in or under the Act in relation to the notice; or*
 - (b) if no period is specified in relation to the notice — a period of not less than 7 days.*
- (2) *For the purposes of section 1.7(b), each of the following ways of giving notice of a matter is prescribed —*
- (a) publication in a newspaper circulating generally in the State;*
 - (b) publication in a newspaper circulating generally in the district;*
 - (c) publication in 1 or more newsletters circulating generally in the district;*
 - (d) publication on the official website of the Department or another State agency, as appropriate having regard to the nature of the matter and the persons likely to be affected by it, for —*
 - (i) the period specified in or under the Act in relation to the notice; or*
 - (ii) if no period is specified in relation to the notice — a period of not less than 7 days;*
 - (e) circulation by the local government by email, text message or similar electronic means, as appropriate having regard to the nature of the matter and the persons likely to be affected by it;*
 - (f) exhibition on a notice board at the local government offices and each local government library in the district for —*
 - (i) the period specified in or under the Act in relation to the notice; or*
 - (ii) if no period is specified in relation to the notice — a period of not less than 7 days;*
 - (g) posting on a social media account administered by the local government for —*
 - (i) the period specified in or under the Act in relation to the notice; or*
 - (ii) if no period is specified in relation to the notice — a period of not less than 7 days.*

The Local Government (Audit) Regulations 1996 provides the legislative framework for the conduct of audits in local government, and the role of the Audit & Risk Committee in considering the results of those audits.

Policy Implications:

Policy “[G – Council Meeting System](#)” outlines the policy and process for the Annual General Meeting of Electors.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership.

4.1.1 - Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Low (3)
Key Controls (in place)	Annual Audit Process. Financial Management & Reg 17 Review.
Action (Treatment)	Management implementing recommendations in line with management letter.
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil.

Voting Requirements:

Simple Majority Absolute Majority

Committee Recommendation
Resolution 091225

Moved Cr GW Greaves

Seconded Cr GL Boyne

That, by Absolute Majority, in accordance with Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995*, the Council:

- 1. Adopts the 2024/2025 Annual Report, Annual Financial Statements and Independent Auditors Report, as presented and attached to this item; and**
- 2. Conducts its Annual Electors Meeting on Monday 2 February 2026 at the Shire of Koorda Council Chambers, 10 Haig Street Koorda, commencing at 6.00pm.**

CARRIED BY ABSOLUTE MAJORITY 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

10. Announcements by the President without Discussion

Condolences to the Kais family on the passing of Steve and the Gearing family on the passing of Nancy.

Congratulations to the Bowlers on their first win at the new home turf.

As the year comes to an end, I would like to thank our many community volunteers, especially Ambulance and Bush Fire Bridage. Volunteers are what makes our Community a great place. Thank you for your commitment.

I'd like to wish everyone a Merry Christmas and all the best for the New Year.

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	10 December 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	November 2025 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 30 November 2025.

Section 6.4 of the *Local Government Act 1995* requires a local government to prepare financial reports.

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* set out the form and content of the financial reports, which have been prepared and presented to Council.

Comment:

All financial reports are required to be presented to Council within two meetings following the end of the month that they relate to.

Consultation:

Zac Donovan, Chief Executive Officer
Finance Officers

Statutory Implications:

Council is required to adopt monthly statements of financial activity to comply with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*.

Policy Implications:

Finances have been managed in accordance with the Shire of Koorda policies.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1.1 - Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk 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

Timely preparation of the monthly financial statements within statutory guidelines is vital to good financial management. Failure to submit compliant reports within statutory time limits will lead to non-compliance with the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

Financial Implications:

Nil

Voting Requirements:

Simple Majority Absolute Majority

**Officer Recommendation
Resolution 101225**

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 30 November 2025, as presented.

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 November 2025

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

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 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	1,272,117	1,272,117	1,266,771	(5,346)	(0.42%)	
Rates excluding general rates	30,625	30,625	30,625	0	0.00%	
Grants, subsidies and contributions	1,406,330	768,495	990,041	221,546	28.83%	▲
Fees and charges	709,998	416,622	439,063	22,441	5.39%	▲
Interest revenue	232,500	96,000	115,557	19,557	20.37%	▲
Other revenue	24,000	8,167	57,203	49,036	600.42%	▲
Profit on asset disposals	118,000	43,000	560	(42,440)	(98.70%)	▼
	3,793,570	2,635,026	2,899,820	264,794	10.05%	
Expenditure from operating activities						
Employee costs	(1,512,029)	(622,706)	(634,920)	(12,214)	(1.96%)	▼
Materials and contracts	(1,463,305)	(665,459)	(859,358)	(193,899)	(29.14%)	▼
Utility charges	(291,640)	(121,513)	(106,137)	15,376	12.65%	▲
Depreciation	(2,481,130)	(1,033,812)	(1,088,582)	(54,770)	(5.30%)	▼
Insurance	(247,496)	(247,496)	(230,977)	16,519	6.67%	▲
Other expenditure	(118,261)	(31,353)	(36,232)	(4,879)	(15.56%)	▼
Loss on asset disposals	(28,000)	(15,000)	0	15,000	100.00%	▲
	(6,141,861)	(2,737,339)	(2,956,206)	(218,867)	(8.00%)	
Non cash amounts excluded from operating activities	2(c) 2,391,130	1,005,812	1,090,283	84,471	8.40%	▲
Amount attributable to operating activities	42,839	903,499	1,033,897	130,398	14.43%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,744,710	1,127,792	960,004	(167,788)	(14.88%)	▼
Proceeds from disposal of assets	453,000	0	38,522	38,522	0.00%	▲
	2,197,710	1,127,792	998,526	(129,266)	(11.46%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,386,200)	(965,700)	(1,190,144)	(224,444)	(23.24%)	▼
Acquisition of infrastructure	(3,061,791)	(2,401,791)	(1,573,241)	828,550	34.50%	▲
	(4,447,991)	(3,367,491)	(2,763,385)	604,106	17.94%	
Amount attributable to investing activities	(2,250,281)	(2,239,699)	(1,764,859)	474,840	21.20%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,313,977	0	0	0	0.00%	
	1,313,977	0	0	0	0.00%	
Outflows from financing activities						
Transfer to reserves	(215,000)	0	(59,009)	(59,009)	0.00%	▼
		0	(59,009)	(59,009)	0.00%	
Amount attributable to financing activities	1,313,977	0	(59,009)	(59,009)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,032,696	1,032,696	1,036,202	3,506	0.34%	
Amount attributable to operating activities	42,839	903,499	1,033,897	130,398	14.43%	▲
Amount attributable to investing activities	(2,250,281)	(2,239,699)	(1,764,859)	474,840	21.20%	▲
Amount attributable to financing activities	1,313,977	0	(59,009)	(59,009)	0.00%	▼
Surplus or deficit after imposition of general rates	139,231	(303,504)	246,231	549,735	181.13%	▲

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 KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

	Actual 30 June 2025	Actual as at 30 November 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,541,079	539,745
Trade and other receivables	251,500	557,079
Other financial assets	5,848,061	5,907,070
Inventories	7,471	4,615
Other assets	69,334	69,334
TOTAL CURRENT ASSETS	7,717,444	7,077,843
NON-CURRENT ASSETS		
Other financial assets	59,715	59,715
Property, plant and equipment	15,892,316	16,786,305
Infrastructure	93,509,077	94,251,929
TOTAL NON-CURRENT ASSETS	109,461,107	111,097,949
TOTAL ASSETS	117,178,552	118,175,791
CURRENT LIABILITIES		
Trade and other payables	477,117	780,439
Contract liabilities	223,084	13,084
Other liabilities	0	300
Employee related provisions	357,992	357,992
TOTAL CURRENT LIABILITIES	1,058,194	1,151,816
NON-CURRENT LIABILITIES		
Employee related provisions	66,221	66,221
Other provisions	507,658	507,658
TOTAL NON-CURRENT LIABILITIES	573,879	573,879
TOTAL LIABILITIES	1,632,073	1,725,695
NET ASSETS	115,546,479	116,450,097
EQUITY		
Retained surplus	55,374,085	56,218,694
Reserve accounts	5,848,061	5,907,069
Revaluation surplus	54,324,333	54,324,333
TOTAL EQUITY	115,546,479	116,450,096

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 December 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 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	30 November 2025
	\$	\$	\$
Current assets			
Cash and cash equivalents	7,389,140	1,541,079	539,745
Trade and other receivables	297,696	251,500	557,079
Other financial assets		5,848,061	5,907,070
Inventories	7,471	7,471	4,615
Other assets		69,334	69,334
	7,694,307	7,717,444	7,077,843
Less: current liabilities			
Trade and other payables	(457,486)	(477,117)	(780,439)
Capital grant/contributions liabilities	(223,084)	(223,084)	(13,084)
Other liabilities		0	(300)
Employee related provisions	(357,992)	(357,992)	(357,992)
	(1,038,562)	(1,058,194)	(1,151,816)
Net current assets	6,655,745	6,659,250	5,926,027
Less: Total adjustments to net current assets	2(b) (5,623,049)	(5,623,049)	(5,679,797)
Closing funding surplus / (deficit)	1,032,696	1,036,202	246,231

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(5,848,061)	(5,848,061)	(5,907,070)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of employee benefit provisions held in reserve	225,012	225,012	227,273
Total adjustments to net current assets	2(a) (5,623,049)	(5,623,049)	(5,679,797)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	30 November 2025	30 November 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(118,000)	(43,000)	(560)
Add: Loss on asset disposals	28,000	15,000	0
Add: Depreciation	2,481,130	1,033,812	1,088,582
Movement in current employee provisions associated with restricted cash			2,261
Total non-cash amounts excluded from operating activities	2,391,130	1,005,812	1,090,283

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 KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00%.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	221,546	28.83%	▲
Financial Assistance Grant annual allocation \$235k higher than anticipated. Invoice sent to sports club for contribution to Bowling Green re-location.			Permanent
Fees and charges	22,441	5.39%	▲
Fees received for development applications higher than anticipated budget.			Timing
Interest revenue	19,557	20.37%	▲
Interest received higher than anticipated monthly budget split. \$9.3k Reserves, \$7k Municipal and \$3.2k Rates Penalty Interest.			Timing
Other revenue	49,036	600.42%	▲
Payout from LGIS for Members Equity Account (\$27k) used to pay off first 2025 Insurance Instalment. Debt recovery costs for rates (\$20.5k) added to accounts ahead of anticipated budget.			Permanent
Profit on asset disposals	(42,440)	(98.70%)	▼
Disposal of assets behind anticipated budget.			Timing
Expenditure from operating activities			
Employee costs	(12,214)	(1.96%)	▼
Budget split evenly across year. Employee costs slightly higher than YTD budget for road maintenance.			Timing
Materials and contracts	(193,899)	(29.14%)	▼
Plant costings to be allocated out to completed works to clear out Plant Operating Costs accordingly. Remaining budget items generally inline with budget.			Timing
Utility charges	15,376	12.65%	▲
Budget split evenly across year. Utilities under current budget allocation due to rain, usually higher expenditure in summer months once dam reserve has dried up. (\$15k variance for Parks & Garden)			Timing
Depreciation	(54,770)	(5.30%)	▼
Due to capital works undertaken in 24-25 and additions to assets, depreciation higher than anticipated budget by \$24k Roads, \$16k Recreation and \$12k Plant.			Timing
Insurance	16,519	6.67%	▲
Credit from 24-25 Workers Compensation contribution following actual wage declaration. Wages less than declared values.			
Other expenditure	(4,879)	(15.56%)	▼
Slight variances to Elected Member expenses in relation to anticipated budget.			Timing
Loss on asset disposals	15,000	100.00%	▲
Plant disposal not yet taken place as anticipated at budget time.			
Non cash amounts excluded from operating activities	84,471	8.40%	▲
Depreciation and asset disposal variances as above.			Timing
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(167,788)	(14.88%)	▼
RtR Grant income delayed due to change in online portal - expected week of 15 December. Recognition of DFES Capital Grant for new P037 FastAttack \$320k. Full breakdown in Note 12.			Permanent
Proceeds from disposal of assets	38,522	0.00%	▲
Plant disposal not yet taken place as anticipated at budget time.			
Outflows from investing activities			
Acquisition of property, plant and equipment	(224,444)	(23.24%)	▼
Plant \$254k ahead of budget (\$350k relating to DFES Capital Grant for new P037 FastAttack). Buildings \$29k behind anticipated budget. Full breakdown on note 5.			Timing
Acquisition of infrastructure	828,550	34.50%	▲
Other Infrastructure \$17k and Roads \$812k behind anticipated budget. Further break down on note 5.			Timing
Outflows from financing activities			
Transfer to reserves	(59,009)	0.00%	▼
Interested earned on renewal of term deposit after investment from 1 July to 30 September 2025. Renewed for 3 months at a rate of 4.04%.			Timing
Surplus or deficit after imposition of general rates	549,735	181.13%	▲
As per above explanations.			

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.03 M	\$1.03 M	\$1.04 M	\$0.00 M
Closing	\$0.14 M	(\$0.30 M)	\$0.25 M	\$0.55 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.54 M	8.4%
Restricted Cash	\$5.91 M	91.6%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.32 M	77.8%
Trade Receivable	\$0.23 M	% Outstanding
Over 30 Days		7.5%
Over 90 Days		1.6%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.04 M	\$0.90 M	\$1.03 M	\$0.13 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.27 M	
YTD Budget	\$1.27 M	(0.4%)

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.99 M	
YTD Budget	\$0.77 M	28.8%

Refer to 11 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.44 M	
YTD Budget	\$0.42 M	5.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.25 M)	(\$2.24 M)	(\$1.76 M)	\$0.47 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.04 M	
Adopted Budget	\$0.45 M	(91.5%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.57 M	
Adopted Budget	\$3.06 M	(48.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.96 M	
Adopted Budget	\$1.74 M	(45.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.31 M	\$0.00 M	(\$0.06 M)	(\$0.06 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves	
Reserves balance	\$5.91 M
Net Movement	\$0.06 M

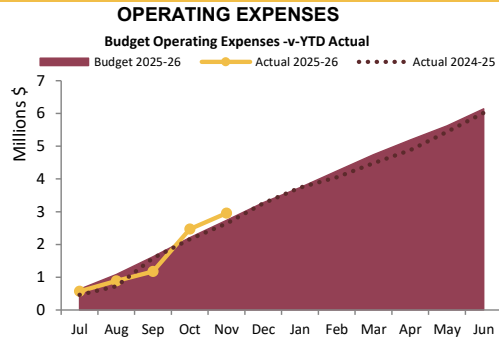
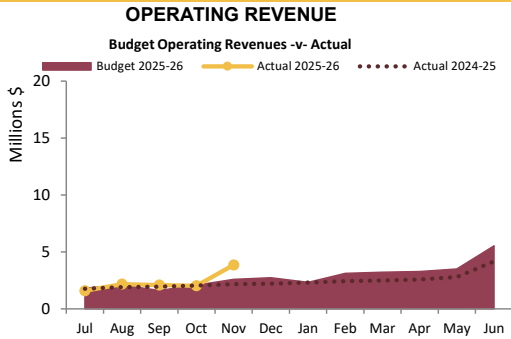
Refer to 4 - Cash Reserves

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

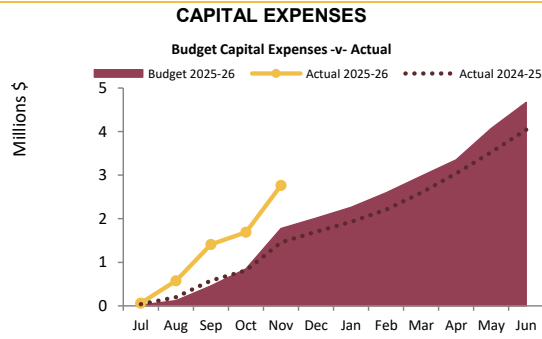
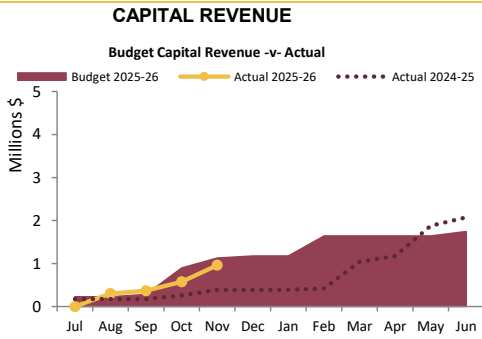
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



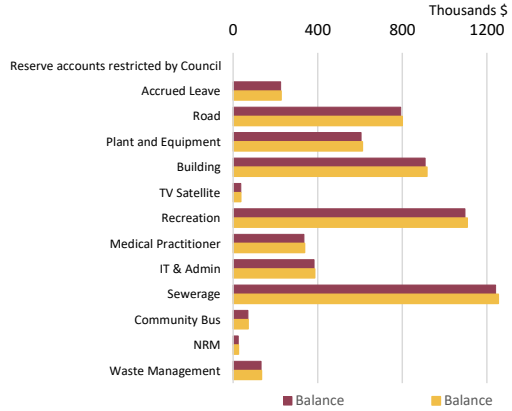
INVESTING ACTIVITIES



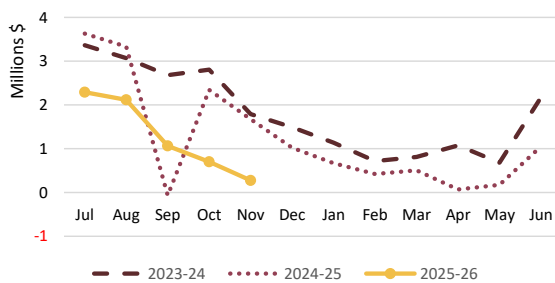
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
CBA Municipal Account	Cash and cash equivalents	\$ 208,048	\$	\$ 208,048	\$	CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	10,032		10,032		CBA	Variable	
CBA Savings Account	Cash and cash equivalents	264,626		264,626		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	12,030		12,030		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	44,250		44,250		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	5,907,070	5,907,070		CBA	4.03%	30/09/2025
Total		539,745	5,907,070	6,446,815	0			
Comprising								
Cash and cash equivalents		539,745	0	539,745	0			
Financial assets at amortised cost - Term Deposits		0	5,907,070	5,907,070	0			
		539,745	5,907,070	6,446,815	0			

KEY INFORMATION

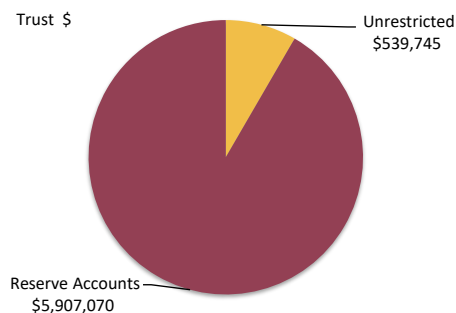
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Accrued Leave	225,012	8,272		233,284	225,012	2,261	0	227,273
Road	605,107	22,245	(520,000)	107,352	791,875	7,956	0	799,831
Plant and Equipment	791,875	29,112	(57,000)	763,987	605,107	6,080	0	611,187
Building	907,929	33,379	(153,502)	787,806	907,929	9,122	0	917,052
TV Satellite	35,787	1,316		37,103	35,787	360	0	36,147
Recreation	1,096,243	40,310	(565,975)	570,578	1,096,243	11,265	0	1,107,508
Medical Practitioner	334,607	12,301		346,908	334,607	3,362	0	337,969
IT & Admin	382,273	14,053	(7,500)	388,826	382,273	3,841	0	386,114
Sewerage	1,241,540	45,642		1,287,182	1,241,540	12,474	0	1,254,014
Community Bus	70,414	2,589		73,003	70,413	707	0	71,121
NRM	24,735	909		25,644	24,735	249	0	24,983
Waste Management	132,539	4,872	(10,000)	127,411	132,539	1,332	0	133,870
	5,848,061	215,000	(1,313,977)	4,749,084	5,848,061	59,009	0	5,907,070

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	312,200	269,700	240,745	(28,955)
Plant and equipment	1,074,000	696,000	949,399	253,399
Acquisition of property, plant and equipment	1,386,200	965,700	1,190,144	224,444
Infrastructure - roads	2,187,000	1,687,000	875,404	(811,596)
Infrastructure - other	874,791	714,791	697,837	(16,954)
Acquisition of infrastructure	3,061,791	2,401,791	1,573,241	(828,550)
Total capital acquisitions	4,447,991	3,367,491	2,763,385	(604,106)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,744,710	1,127,792	960,004	(167,788)
Other (disposals & C/Fwd)	453,000	0	38,522	38,522
Reserve accounts				
Road	520,000		0	0
Plant and Equipment	57,000		0	0
Building	153,502		0	0
Recreation	565,975		0	0
IT & Admin	7,500		0	0
Waste Management	10,000		0	0
Contribution - operations	936,304	2,239,699	1,764,859	(474,840)
Capital funding total	4,447,991	3,367,491	2,763,385	(604,106)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

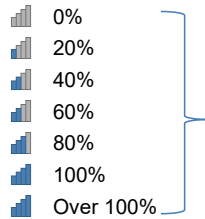
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

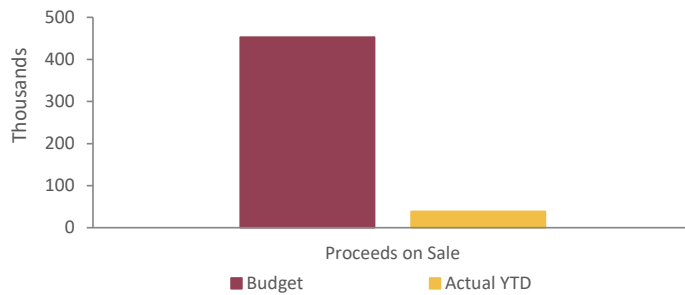


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted			Variance
		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
	BC001 L253 Admin Office - Building (Capital)	30,000	10,000	0	10,000
	BC016B Rec Ground Ablutions	223,500	223,500	218,085	5,415
	BC040 L9 (34) Smith St - Building (Capital)	10,200	10,200	11,220	(1,020)
	BC044 L68 (18) Smith St - Building (Capital)	42,500	20,000	5,885	14,115
	BC054 L271 (3) Greenham St - Building (Capital)	6,000	6,000	5,555	445
	PE0021 P002 Ute Mechanic	55,000	55,000	0	55,000
	PE0091 P009 Semi Side Tipper	150,000	0	125,430	(125,430)
	PE0131 P013 Excavator	110,000	110,000	102,850	7,150
	PE0181 P018 Prime Mover	270,000	270,000	264,705	5,295
	PE0401 P040 Ute Gardener	50,000	50,000	0	50,000
	PE0591 P059 Skidsteer	130,000	130,000	110,200	19,800
	PE0661 P066 Ute Works Crew	55,000	55,000	0	55,000
	PE1001 P100 CEO Vehicle	85,000	0	0	0
	PE2001 P200 WS Vehicle	68,000	0	0	0
	PE3001 P300 DCEO Vehicle	75,000	0	0	0
	PE000 Himac Rake	26,000	26,000	25,978	22
	PE0371 Fire Ute Fastattack (DFES Capital Grant)	0	0	320,236	(320,236)
	RRG006 Kulja-Kalannie Full Recon	355,000	355,000	296,594	58,406
	RRG006B Kulja-Kalannie Reseal	120,000	120,000	27,833	92,167
	RRG140 Burakin-Wialki Full Recon	390,000	390,000	78,996	311,004
	R2R003 Koorda-Dowerin Asphalt Intersection	39,000	39,000	45,603	(6,603)
	R2R004 Koorda-Kulja Full Recon	390,000	130,000	0	130,000
	R2R004B Koorda-Kulja Asphalt Intersection	35,000	35,000	19,356	15,644
	R2R004C Koorda-Kulja Reseal	180,000	60,000	40,749	19,251
	R2R007 Booralaming-Kulja Reseal	32,000	32,000	0	32,000
	R2R017 Martin Reform/Sheet	70,000	70,000	61,145	8,855
	R2R138 Haig Asphalt Intersection	60,000	60,000	39,017	20,983
	R2R137 Railway Asphalt Intersection	61,000	61,000	88,574	(27,574)
	R2R002 Cadoux-Koorda 24/25	0	0	27,846	(27,846)
	RC002 Cadoux-Koorda WSNF Works	60,000	60,000	3,984	56,016
	RC135 Koorda-Wyalkatchem WSNF Works	45,000	45,000	22,293	22,707
	RC002B Cadoux-Koorda Reseal	50,000	50,000	9,993	40,007
	RC007 Booralaming-Kulja Reform/Sheet	80,000	80,000	0	80,000
	RC010 Mollerin Rock South Reform/Sheet	80,000	0	0	0
	RC014 Maher Road	0	0	3,905	(3,905)
	RC046 Downie Clearing	20,000	0	7,063	(7,063)
	RC052 Green Road	0	0	5,773	(5,773)
	RC103 Warren Reform/Sheet	100,000	100,000	96,681	3,319
	FC091 Footpath Repairs	20,000	0	0	0
	PC004 Refuse Site CCTV	10,000	10,000	7,905	2,095
	PC002 Rec Centre Playground	150,000	0	0	0
	PC005 Bowling Green	694,791	694,791	680,102	14,689
	IO015 Caravan Park BBQ	10,000	0	9,830	(9,830)
	IO005 Shire Depot CCTV	10,000	10,000	0	10,000
		4,447,991	3,367,491	2,763,385	604,106

6 DISPOSAL OF ASSETS

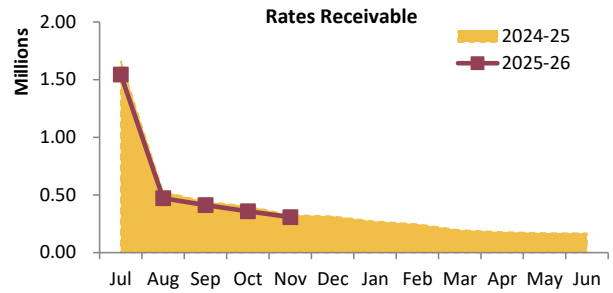
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
10901	P002 Ute Mechanic	7,500	35,000	27,500	0			0	0
10908	P009 Semi Side Tipper	25,000	20,000	0	(5,000)			0	0
10912	P013 Excavator	0	30,000	30,000	0			0	0
10916	P018 Prime Mover	70,000	90,000	20,000	0			0	0
10935	P040 Ute Gardener	9,500	25,000	15,500	0			0	0
10948	P059 Skidsteer	0	25,000	25,000	0			0	0
10996	P066 Ute Works Crew	38,000	30,000	0	(8,000)			0	0
11110	P100 CEO Vehicle	75,000	75,000	0	0			0	0
11109	P200 WS Vehicle	65,000	58,000	0	(7,000)			0	0
11107	P300 DCEO Vehicle	73,000	65,000	0	(8,000)			0	0
10909	P010 Fire Tender			0	0	8,531	9,091	560	0
	P037 Fire Ute (returned to DFES)			0	0	29,432	29,432	0	0
		363,000	453,000	118,000	(28,000)	37,962	38,522	560	0



7 RECEIVABLES

Rates receivable

	30 Jun 2025	30 Nov 2025
	\$	\$
Opening arrears previous year	151,329	186,709
Levied this year	1,274,465	1,266,771
Less - collections to date	(1,239,085)	(1,131,352)
Net rates collectable	186,709	322,128
% Collected	86.9%	77.8%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	104,560	6,612	0	1,819	112,990
Percentage	0.0%	92.5%	5.9%	0.0%	1.6%	
Balance per trial balance						
Trade receivables						112,990
Other receivables						2,596
GST receivable						79,482
Other receivables - Interest Receivable						39,883
Total receivables general outstanding						234,952

Amounts shown above include GST (where applicable)

KEY INFORMATION

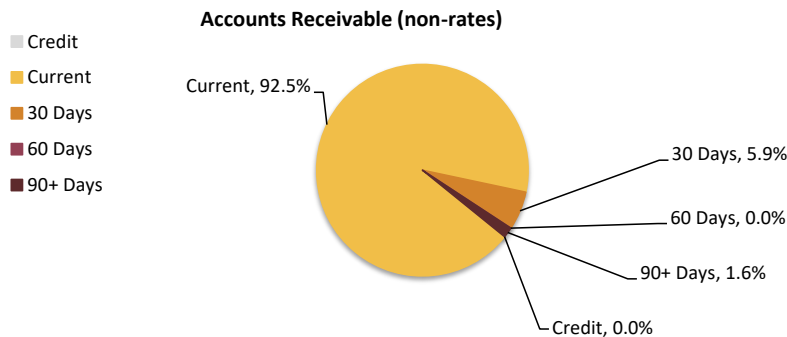
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 November 2025
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,848,061	59,009		5,907,070
Inventory				
Fuel	7,471	62,886	(65,741)	4,615
Other assets				
Contract assets	69,334			69,334
Total other current assets	5,924,865	121,894	(65,741)	5,981,018

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

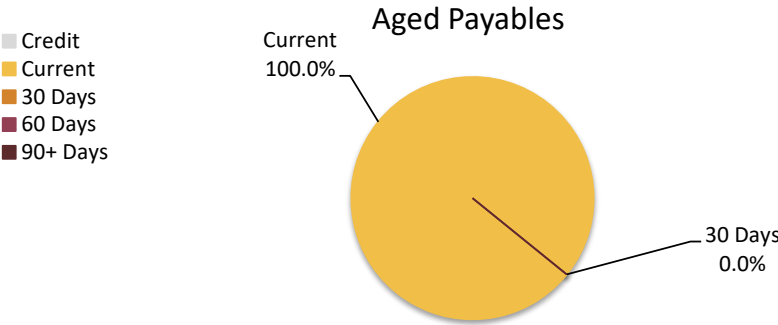
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	639,458	0	0	0	639,458
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						639,458
Other payables - Dept Transport						32
Other payables - Prepaid Rates						14,147
Other payables - Retention and Bonds						90,067
Other payables - GST Payable						11,732
Other payables - PAYG Payables						25,273
Other payables - FBT Liabilities						(7,608)
Other payables - ESL Liabilities						7,616
Other payables - Withholding Tax Liability						(279)
Total payables general outstanding						780,439

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		223,084	0		(210,000)	13,084
Other Liabilities - Councillor Nomination Fee		0	0	500	(200)	300
Total other liabilities		223,084	0	500	(210,200)	13,384
Employee Related Provisions						
Provision for annual leave		196,715	0			196,715
Provision for long service leave		161,277	0			161,277
Total Provisions		357,992	0	0	0	357,992
Total other current liabilities		581,077	0	500	(210,200)	371,377

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue
	1 July 2025		(As revenue)	30 Nov 2025	30 Nov 2025			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistance Grant - General				0		670,000	335,000	420,312
Financial Assistance Grant - Roads				0		350,000	175,000	207,377
DFES Bush Fire Brigade Operating Grant				0		20,670	10,335	10,335
Contribution from Koorda Sports Club				0		100,000	0	100,000
Library Grant				0		5,000	5,000	3,000
Seniors Week Grant				0		1,100	1,100	3,300
Main Roads Direct Road Grant				0		229,560	229,560	229,560
Fuel Tax Credit Scheme				0		30,000	12,500	16,157
	0	0	0	0	0	1,406,330	768,495	990,041


SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2025	Current Liability 30 Nov 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
DFES Cyclone Seroja Local Government Resilience Fund	223,084			223,084	223,084	223,084	223,084	210,000
CSRFF - Bowling Green Project (+ \$100k Bowls Contribution)				0	0	197,816	48,908	65,211
Regional Road Group Grant				0	0	575,048	460,038	323,989
Wheatbelt Secondary Freight Network (WSFN) Grant				0	0	42,762	42,762	0
Roads to Recovery Grant				0	0	706,000	353,000	70,000
DFES Capital Grant for KD037 Fastattack Replacement				0	0	0	0	290,804
	223,084	0	0	223,084	223,084	1,744,710	1,127,792	960,004

11.2. List of Accounts Paid

Corporate and Community		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	10 December 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	List of Accounts Paid	

Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 7 November 2025 to 9 December 2025.

Comment:

From 1 September 2023, Regulations were amended that required Local Governments to disclose information about each transaction made on a credit card, debit card or other purchasing cards. Purchase cards may include the following: business/corporate credit cards, debit cards, store cards, fuel cards and/or taxi cards.

The List of Accounts Paid as presented has been reviewed by the Chief Executive Officer.

Consultation:

Zac Donovan, Chief Executive Officer
Finance Team

Statutory Implications:

Regulation 12 and 13 of the *Local Government (Financial Management) Regulations 1996* requires that a separate list be prepared each month for adoption by Council showing creditors paid under delegate authority.

Policy Implications:

Finances have been managed in accordance with the Shire of Koorda policies. Payments have been made under delegated authority.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1.1 - Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk 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
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Funds expended are in accordance with Council's adopted 2025/2026 Budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
Resolution 111225

Moved Cr GL Boyne

Seconded Cr BJ Harrap

That Council, by Simple Majority, pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*;

Receives the report from the Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Koorda Municipal Fund, as presented in the attachment, and as detailed below:

For the period 7 November 2025 to 9 December 2025.


Municipal Voucher V325 to V388	Totalling \$ 561,840.22
Purchase Card Transactions (V374)	Totalling \$ 1,740.90
	Total \$ 563,581.12

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. NEWROC Memorandum of Understanding (MOU)

Governance and Compliance		
Date	12 December 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	NEWROC MOU 1 January 2026 – 31 December 2028	

Background:

The North Eastern Wheatbelt Regional Organisation of Councils was established in 1994 and comprises the seven shires of Koorda, Dowerin, Mt Marshall, Mukinbudin, Nungarin, Trayning and Wyalkatchem.

NEWROC is a united voice advocating, promoting and marketing these communities as a great place to live, work and invest. The NEWROC is committed to retaining and growing our population through successful and collaborative partnerships, promoting and engaging in civic leadership and investment into member communities.

The previous NEWROC MOU (1 July 2023 – 30 June 2024) has expired and a new MOU has been drafted for Council consideration. The new MOU has been aligned to coincide with calendar years.

The purpose of this item is for Council to endorse the Shire's continue membership of NEWROC.

Comment:

The purpose of this memorandum of understanding is to affirm the partnership and collaboration of the seven local governments (Participants) and to further the shared aims as below.

The purpose for which NEWROC is established is to provide a means for the Participants, through voluntary participation and the integration and sharing of resources to:

- a. Assess the possibilities and methodology of facilitating a range of projects, services and facilities on a regional basis under the themes of advocacy, community, economic, environment and governance;
- b. Promote, initiate, undertake, manage and facilitate under the themes of advocacy, community, economic, environment and governance;
- c. Promote productive effectiveness and financial benefit to the Participants where there are common and shared community of interest linkages;
- d. To take an active interest in all matters affecting the communities of the Participants with the view to improving, promoting and protecting them
- e. Be recognised as representing the view of community and business in the Participants.

Significant achievements of NEWROC in the past period have been: Opposition to ending the live sheep trade; Continued development of a regional waste solution; Grant applications to support emergency services, waste management and housing; Coordinating a regional review of housing

needs by the Wheatbelt development Corporation; Support for development of a power microgrid; and Representation at state and federal political and stakeholder forums.

The MOU presented to Council is unchanged from the previous document apart from the change in applicable period. The MOU was subject to a review in 2020 with no changes proposed by member Councils for either the current or previous renewals.

Consultation:

NEWROC Meeting (Council) 2 December 2025

Policy Implications:

Policy “G - Use of the Shire of Koorda Common Seal/Executive of Legal Documents.”

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

2.1.2 - Advocate regionally to reduce economic barriers such as access and reliability of water, electricity, logistics infrastructure and telecommunications.

3.3.2 - Continue to work towards a Regional Waste solution with NEWROC.

4.3.1 - Actively participate in regional collaboration initiatives.

Financial Implications:

As per the MOU each member Council contributes an equal share of funding or one seventh of the annual budget. For 2024-25 the Shire contribution was \$13,000.

Risk Implications:

Risk Profiling Theme	Failure to fulfill statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Nil
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Statutory Implications:

Sections 9.49A and 9.49B of the *Local Government Act 1995*.

Voting Requirements:

Simple Majority

Absolute Majority

Officer Recommendation

Resolution 121225

Moved Cr BJ Harrap

Seconded Cr GW Greaves

That Council authorise the Shire President and CEO to sign and affix the Shire of Koorda Common Seal to the NEWROC MOU to take effect from 1 January 2026 to 31 December 2028.

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

13. OFFICER'S REPORTS – WORKS & ASSETS

It is recommended that Council close the meeting to the public in accordance with the Local Government Act section 5.23 (2) (c) as a contract may be entered into and 5.23 (2) (d) commercial value/information of a person other than the Shire.

The following Councillors have disclosed an interest in item 13.1 – Acquisitions of Units.

Cr JM Stratford

Financial – Employee of Elders who the Shire may contract for property management.

6.20pm - Cr JM Stratford withdrew from the Chambers.

6.20pm – Cr GW Greaves took the Chair.

Officer Recommendation Resolution 131225

Moved Cr NJ Chandler

Seconded Cr GL Boyne

That Council closes the meeting to the public at 6.20pm in accordance with s5.23(2)(c) of the Local Government Act, as item 13.1 deals with a contract that may be entered into and 5.23(2)(d) commercial value/information of a person other than the Shire.

CARRIED 5/0

For: Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

13.1 Acquisition of Units

Works and Assets		
Date	9 December November, 2025	
Location	6 Greenham Street, Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Elders Property Management – Merredin	

Officer Recommendation Resolution 151225

Moved Cr BH Moore

Seconded Cr BJ Harrap

That Council re-opens the meeting to the public at 6.29pm.

CARRIED 5/0

For: Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

6.30pm – Cr GW Greaves vacated the chair.

6.30pm – Cr JM Stratford returned to the chambers and resumed the chair.

14. Urgent Business Approved by the Person Presiding or by Decision

Nil.

15. Elected Members' Motions

Nil.

16. Matters Behind Closed Doors

Nil.

17. Closure

Thanks to Staff for efforts over the past 12 months. As always it is challenging, but everyone has stepped up and we appreciate all you do for community.

To the Councillors, thank you for support throughout the year. Again, although some challenges, there have been some great decisions made through Council. Thank you for the effort you make for our community.

The Presiding person wished everyone a Merry Christmas and all the best for 2026, thanked everyone for their attendance and declared the meeting closed at 6.31pm.

Signed: Stratford

Presiding Person at the meeting at which the minutes were confirmed.

Date: 18 February 2026

Following closing, Cr GW Greaves thanked Shire President Stratford for all the work she does for the Council and Community.