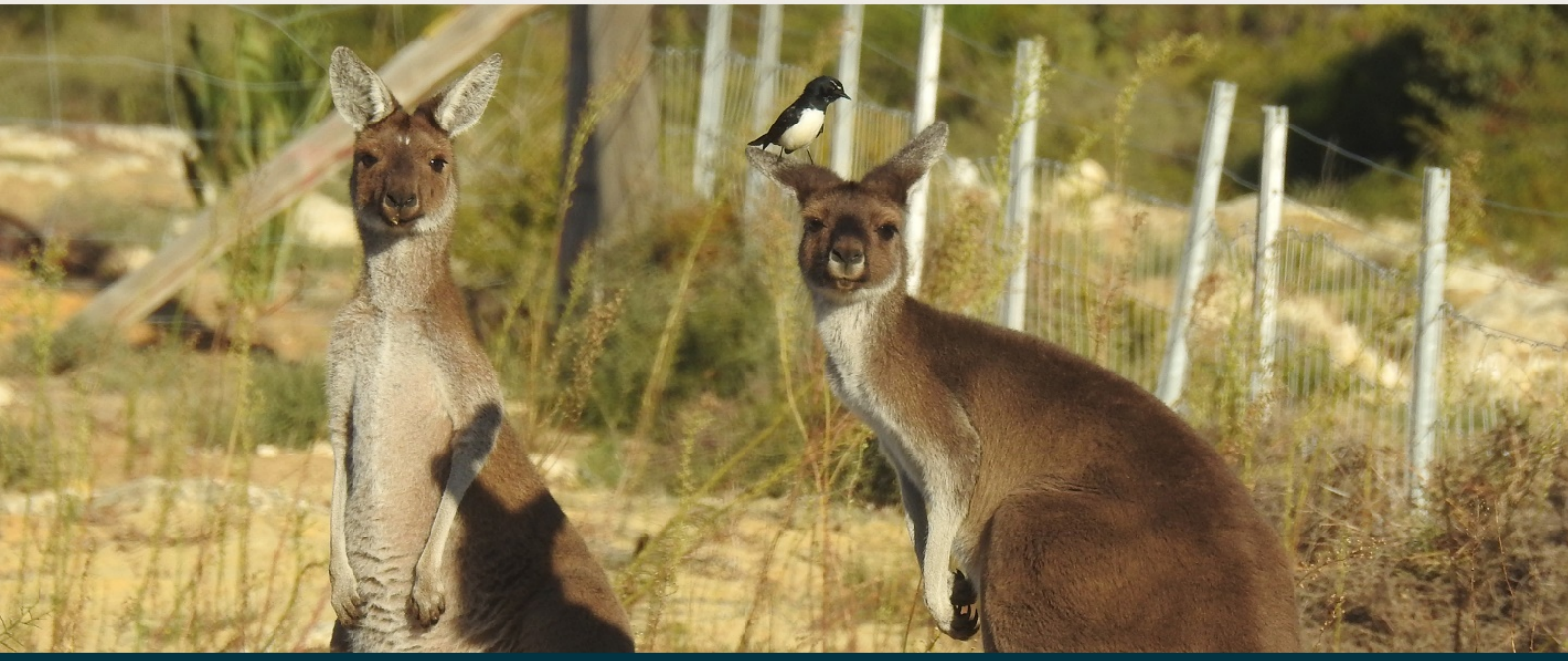
SHIRE OF GINGIN

HISTORY | BEAUTY | PROSPERITY



# AGENDA

## Ordinary Council Meeting

**17 November 2026**

# NOTICE OF MEETING

Notice is hereby given that an Ordinary Council Meeting will be held in the Council Chambers at the Gingin Administration Centre on 17 November 2026 commencing at 3:00 pm.

**James Bayliss**
**TEMPORARY CHIEF EXECUTIVE OFFICER**

# DISCLAIMER

Members of the public are advised that Council agendas, recommendations, minutes and resolutions are subject to confirmation by Council and therefore, prior to relying on them, one should refer to the subsequent meeting of Council with respect to their accuracy.

No responsibility whatsoever is implied or accepted by the Shire of Gingin for any act, omission or statement or intimation occurring during Council meetings or during formal/informal conversations with staff.

The Shire of Gingin 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 meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

Applicants and other interested parties should refrain from taking any action until such time as written advice is received confirming Council's decision with respect to any particular issue.

# ACKNOWLEDGEMENT OF COUNTRY

The Shire of Gingin acknowledges the Yued people, the traditional owners of Yued Boodja. The Shire pays respect to Yued Elders past and present, and acknowledges emerging Yued leaders. We extend this respect to all Aboriginal people. The Shire recognises the living, dynamic culture of the Yued people and the unique contribution they make to the Gingin region on Yued Boodja.

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# ORDER OF BUSINESS

## 1 DECLARATION OF OPENING

## 2 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

## 2.1 ATTENDANCE

## 2.2 APOLOGIES

## 2.3 LEAVE OF ABSENCE

## 3 DISCLOSURES OF INTEREST

## 4 PUBLIC QUESTION TIME

## 4.1 RESPONSES TO PUBLIC QUESTIONS PREVIOUSLY TAKEN ON NOTICE

### 4.2.2 Megan Kolbe – Gabbadah

*Terms of Reference Place-Based Advisory Groups*

*Q2. Will meeting agendas and minutes be produced and will these be available to the public?*

Response by the Presiding Member

Clause 23 of the Terms of Reference provides that meeting agendas and notes are to be treated as confidential unless otherwise advised. As such, agendas and meeting records are not intended to be publicly available.

*Q3. What are the consequences of disclosing confidential information from these meetings?*

Response by the Presiding Member

Given the purpose and objectives of the Place Based Advisory Groups, including providing an additional avenue for community engagement and discussion on matters requiring community feedback, it is unlikely that confidential or commercially sensitive Council information will be shared with the groups.

Should confidential information be disclosed by members, or any departure from the Code of Conduct, it will be open to Council to terminate their membership.

## 4.2 PUBLIC QUESTIONS

## 5 PETITIONS

## 6 APPLICATIONS FOR LEAVE OF ABSENCE

## 7 CONFIRMATION OF MINUTES

OFFICER RECOMMENDATION

That Council confirm the Minutes of the Ordinary Council Meeting held on 20 October 2026 as a true and accurate record.

## 8 ANNOUNCEMENTS BY THE PRESIDING MEMBER

## 9 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS

Nil

## 10 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

## 11 REPORTS - OFFICE OF THE CEO

### 11.1 VACANT ELECTED MEMBER POSITION

| | |
|---|---|
| File | GOV/8; GOV/6-10 |
| Author | Ebony Mackey - Manager Governance |
| Reporting Officer | James Bayliss - Temporary Chief Executive Officer |
| Refer | Nil |
| Appendices | Nil |

**DISCLOSURES OF INTEREST**

**PURPOSE**

To determine whether Council supports the vacant position of Councillor, created by the resignation of previous Cr Jason Weeks, to remain unfilled until the October Ordinary Local Government Election 2027.

**BACKGROUND**

In accordance with Section 2.32 of the *Local Government Act 1995* (the Act) an extraordinary vacancy occurs when a councillor resigns from the office.

Section 4.17(2) of the Act further provides that if a resignation occurs after the third Saturday in October in the year before an election year (next occurs in 2027), Council may, with the approval of the Electoral Commissioner, allow the vacancy to remain unfilled.

In accordance with Section 4.16 of the Act, Council also may, with the approval of the Electoral Commissioner, fix the ordinary elections day in 2027 as the day for holding any poll needed for the extraordinary election to fill that vacancy (consolidate the elections).

**COMMENT**

Cr Jason Weeks resigned from the office of Councillor on 3 November 2026, effective immediately.

As the vacancy has occurred after the third Saturday in October in the year preceding an ordinary election year, Council may choose to leave the position vacant and consolidate the required extraordinary election with the 2027 ordinary local government election.

Alternatively, Council may decide to hold an extraordinary election to fill the vacancy.

For Council's information, the Electoral Commissioner has approved the position remaining vacant until the 2027 ordinary election, should Council resolve to do so.

It should be noted that Councillors of the Shire of Gingin are elected by all electors across the district rather than by ward. Consequently, holding an extraordinary election to fill a single vacancy is expected to cost a similar amount to an election conducted for multiple vacancies.

By way of comparison, the 2025 ordinary local government election, which was conducted as a postal election by the Western Australian Electoral Commission (WAEC) to fill four vacancies, cost $37,066.29 excluding onboarding and other associated administrative expenses.

In addition, it is proposed that any future election be fully administered by the WAEC, including the provision of count staff. This approach is expected to increase the overall cost of conducting the election.

Additionally, and from a continuity perspective, if an extraordinary election is held, the successful candidate would serve only the remainder of Cr Weeks' current term, which expires at the next ordinary election. The position would then be contested again at that election.

Should Council wish to proceed with an extraordinary election, the Electoral Commissioner must first provide consent for the election to be conducted and provide a cost estimate before Council can make a final determination.

## RISK IMPLICATIONS

The administration considers the overall risk associated with leaving the vacancy unfilled and consolidating the election with the 2027 ordinary local government election to be low. The primary benefit is the avoidance of significant election costs for a Councillor who would otherwise only serve the remainder of the current term until October 2027.

## STATUTORY/LOCAL LAW IMPLICATIONS

*Local Government Act 1995*
Section 2.32 - How extraordinary vacancies occur in offices elected by electors
Section 4.16 - Postponement of elections to allow consolidation
Section 4.17 - Cases in which vacant offices can remain unfilled

## POLICY IMPLICATIONS

Nil

## BUDGET IMPLICATIONS

The cost of conducting the Shire of Gingin Ordinary Election 2027, including the consolidation of the election of a new Councillor will be accommodated in the 2027/28 budget.

The cost to hold an extraordinary election to fill the sole position of Councillor has not been anticipated in any budget.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS - SIMPLE MAJORITY

OFFICER RECOMMENDATION

That Council:

1. Notes the resignation of Cr Jason Weeks, effective 3 November 2026.

2. Notes the approval of the Electoral Commissioner for the position to remain vacant until the 2027 ordinary local government election.

3. Resolves that the vacancy arising from the resignation of Cr Jason Weeks remain unfilled until the 2027 ordinary local government election.

## 11.2 COUNCIL MEMBER VACANCIES ON COUNCIL ADVISORY GROUPS AND EXTERNAL BODIES

| | |
|---|---|
| File | GOV/33 |
| Author | Lee-Anne Burt - Coordinator Governance |
| Reporting Officer | James Bayliss - Temporary Chief Executive Officer |
| Refer | OCM 21 October 2025 - Item 15.3; OCM 17 February 2026 - Item 12.1; OCM 20 October 2026 - Item 11.4 |
| Appendices | Terms of Reference - Lower Coastal Advisory Group [**11.2.1** - 4 pages]<br>Terms of Reference - Plant Advisory Group [**11.2.2** - 3 pages] |

### DISCLOSURES OF INTEREST

### PURPOSE

To consider filling vacancies on Council advisory groups and external bodies following the resignation of Cr Jason Weeks (Cr Weeks).

### BACKGROUND

On 3 November 2026 the Temporary CEO received written notice from Cr Weeks confirming his resignation from Council, effective immediately.

Cr Weeks was a member of Council's newly formed Lower Coastal Advisory Group and a proxy member of the Plant Advisory Group. Following the October 2025 local government elections, he was also appointed as Council's representative to the Lancelin Community Resource Centre Management Committee (Lancelin CRC Management Committee).

These positions are now vacant as a result of Cr Weeks' resignation.

### COMMENT

#### Lower Coastal Advisory Group (LCAG)

The council members appointed by Council to this group at the Ordinary Council Meeting (OCM) on 17 February 2026 were:

- Cr Weeks (appointed as Presiding Member);
- Cr Vis (appointed as Deputy Presiding Member OCM 20 October 2026); and
- Cr Balcombe.

The Terms of Reference for all place-based advisory groups adopted by Council on 20 October 2026 state that each group will include three council members.

Following Cr Week's resignation, Council must now:

1. Appoint a replacement council member to fill the vacant position; and

2. Approve one of the appointed council members as Presiding Member.

There are currently no council members who are not appointed as a member to one of the three place-based advisory groups. It will therefore be necessary for Council to appoint one council member to serve on two groups.

Alternatively, Council could choose to amend cl. 5a of the Terms of Reference for place-based advisory groups to accommodate the appointment of up to three council members, which would allow the Lower Coastal Advisory Group to operate with two council members until such time as the vacant position on Council is filled.

If Council chooses to appoint Cr Vis as Presiding Member then it will be necessary to appoint another Deputy Presiding Member.

A copy of the Lower Coastal Advisory Group Terms of Reference is provided for Council's information **(see appendices)**.

### Plant Advisory Group

The council members appointed by Council to the Plant Advisory Group at the OCM on 17 February 2026 were:

- Members: Cr Kestel, Cr Peczka, Cr Vis and Cr Wilkie; and
- Proxy Members: Cr Hyne and Cr Weeks

It is noted that, despite the term "proxy member" being used at the time of the appointments being made, the positions are in fact deputy positions with the intention being that a deputy member will attend meetings as an alternate member if a substantive member is unable to attend. On that basis the positions will from this point on be referred to as deputy members in keeping with the existing protocol used by Council.

Following Cr Weeks' resignation, Council must now appoint a replacement deputy member to fill the vacant position.

A copy of the Plant Advisory Group Terms of Reference is provided for Council's information **(see appendices)**.

### Lancelin CRC Management Committee

At the OCM on 21 October 2025 Council made the following appointments as its representatives on the Lancelin CRC Management Committee:

- Representative – Cr Weeks; and
- Deputy representative – Cr Peczka.

Following Cr Weeks' resignation, Council must now appoint a replacement representative to the Lancelin CRC Management Committee. If Council chooses to appoint Cr Peczka as its representative then it will be necessary to also appoint a replacement deputy representative.

## STATUTORY/LOCAL LAW IMPLICATIONS

Nil

## POLICY IMPLICATIONS

Nil

## BUDGET IMPLICATIONS

Nil

## STRATEGIC IMPLICATIONS

Nil

## VOTING REQUIREMENTS - SIMPLE MAJORITY

**OFFICER RECOMMENDATION**

**That Council make the following appointments to fill the vacancies that have resulted from Councillor Weeks' resignation, with all terms ending at the 2027 local government elections:**

1. **Lower Coastal Advisory Group**
   a. **Member:** _____
   b. **Presiding Member:** _____
2. **Plant Advisory Group**
   a. **Deputy Member:** _____
3. **Lancelin Community Resource Centre Management Committee**
   a. **Representative:** _____

SHIRE OF GINGIN
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# TERMS OF REFERENCE

## LOWER COASTAL ADVISORY GROUP

October 2026

| | |
|---|---|
| **Name:** | |
| | Lower Coastal Advisory Group (the Group) |
| **Geographical Boundary:** | |
| | Includes the following localities defined by the Shire's Strategic Community Plan as comprising the Lower Coastal Subregion:<br>• Breton Bay;<br>• Seabird;<br>• Gabbadah;<br>• Guilderton;<br>• Caraban;<br>• Woodridge; and<br>• Neergabby. |
| **Purpose and Objectives:** | |
| 1. | The purpose of the Group is to act in an advisory and consultative capacity. The Group will discuss and provide realistic, community-informed advocacy with respect to issues affecting the Group's region of focus, such as:<br>a. Facilities (eg sporting, community and medical);<br>b. Services (eg waste, seniors and youth);<br>c. Community groups and events (eg inputs from local groups and events in the area);<br>d. Projects (eg planned, needed or desired);<br>e. Other issues of concern to the community within the region; and<br>f. Other issues identified by the Shire. |
| 2. | The Shire will present discussion papers to the Group on specific matters where community feedback is required. Group members may also submit discussion items to the Shire for inclusion on the agenda for a Group meeting. |
| 3. | The Group will provide an additional avenue of community engagement with respect to aspects of the Aspirations contained in the Shire's Strategic Community Plan 2026-2036, as follows:<br>a. Protect and champion environment diversity;<br>b. Creating sustainable economic growth opportunities;<br>c. Local connection and Shire wide opportunities;<br>d. Stronger support and investment in capacity and wellbeing; and<br>e. Connected, mobile and active community. |
| 4. | The LCAG is advisory in nature and does not have any delegated authority. |

| Membership: | |
|---|---|
| 5. | The Group will comprise a maximum of 13 members, inclusive of:<br>a. Council Representatives - Three council members will be appointed by Council.<br>b. Community/Progress Association Representatives - One representative from each of the groups listed below. Each group will be asked to nominate a member to represent the group and a deputy member who can attend if the member is unavailable. Groups must advise the CEO if changes are made to their representative.<br>i. Guilderton Community Association Inc;<br>ii. Neergabby Community Association;<br>iii. Seabird Progress and Sports Association Inc;<br>iv. Redfield Park Community Association;<br>v. Sovereign Hill Community Association Inc; and<br>vi. Woodridge Community Association.<br><br>c. Community Representatives - If the total number of members listed in cl. 5a) and 5b) is less than 13, then any vacant positions may be filled by selected community representatives based on an expression of interest process. Representatives will be selected by decision of Council, taking into account the following criteria:<br>i. Must be over the age of 18;<br>ii. Must be an elector, ratepayer or resident of the Shire of Gingin;<br>iii. Must agree to comply with the Code of Conduct for Council Members, Committee Members and Candidates, including disclosure of any conflicts of interest;<br>iv. Must commit to attending meetings and to advising the CEO, prior to the meeting, if they are unable to attend and whether the deputy will be attending in their place; and<br>v. Reasons for wanting to be a member of the Group. |
| 6. | Only one community representative application per residential address will be considered. |
| 7. | If a representative is absent from more than 2 consecutive meetings then their position on the Group may be terminated by Council. The relevant community/progress association may be asked to appoint another member or, if the person is a community representative who is not appointed by a particular group, then Council may call for further expressions of interest. |
| 8. | Where a person is subject to a determination by the CEO that their communications with the Shire should be restricted in accordance with Council's Dealing with Complaints policy, then:<br>a. any nomination of the person as representative or deputy representative by a community/progress association will not be accepted;<br>b. any expression of interest for a community representative position by the person will not be accepted;<br>c. if the person is an existing Group member then their membership will be immediately terminated;<br>d. if the position is a community/progress association representative then the association will be asked to nominate a new representative or deputy representative; and<br>e. if the position is a community representative then the Shire may conduct a new expression of interest process in order to fill the position. |
| 9. | Meetings will be attended by the following Shire officers in an advisory capacity:<br>a. CEO (or the CEO's representative); and<br>b. Other officers as deemed appropriate by the CEO. |
| 10. | The Presiding Member and Deputy Presiding Member will be council members appointed by decision of Council after each local government election. |

| | |
|---|---|
| 11. | All terms will expire on the next local government election day. Council member appointments will be made by Council at its first meeting following election day. Prior to election day community groups will be requested to provide details of their nominated representative and deputy representative for the new two year term (these can be existing representatives), and an advertising campaign calling for expressions of interest from general community representatives for Council's consideration may be undertaken. |
| **Meetings and Operating Procedures:** | |
| 12. | Group meetings will not be open to the public. |
| 13. | The Shire will coordinate the activities of the Group. |
| 14. | The Group shall meet as per an agreed schedule of meetings, which will be developed and agreed by the Group. At a minimum the Group will meet at least twice in each financial year, with the first meeting in the period August-October and the second in the period February-April. Individual meeting dates may be amended if necessary by the Shire, by the Group's presiding member or by agreement of the Group itself. |
| 15. | Group members wishing to raise matters for inclusion on the agenda for a particular meeting must submit details to the CEO or a Shire employee nominated by the CEO at least 10 days prior to a scheduled meeting. |
| 16. | An agenda will be circulated to all members via the secure extranet (for council members) or by email (for community representatives) at least 72 hours prior to each meeting. |
| 17. | Meetings will ordinarily be conducted in person at a venue to be determined by the Shire. They may, at times, be convened via a Shire-approved online platform. |
| 18. | The Presiding Member is responsible for chairing all meetings of the Group. If the Presiding Member is absent from a meeting, then the Deputy Presiding Member will assume the chair. |
| 19. | The Shire will be responsible for keeping a record of each meeting which will include names of those in attendance, any disclosures of interest made in relation to items on the agenda and any outcomes arising from discussions. Meeting records will be circulated to Group members as soon as practicable after each meeting via the same methods used to circulate the agenda, and will be provided to all council members as part of the next available Information Bulletin. |
| 20. | The Group may request that guests, including (but not limited to), Shire officers and/or external subject matter experts, be invited to attend specific meetings. Such invitations may only be issued by the Shire. |
| 21. | Where it is determined by the Shire that a matter discussed at a Group meeting requires formal consideration by Council, then the Shire will prepare an officer report on the matter for presentation to a Council meeting. |
| **Quorum:** | |
| 22. | The quorum for a meeting shall be at least 50% of the participating members of the Group. |
| **Conduct:** | |
| 23. | All members must comply with the Shire's Code of Conduct for Council Members, Committee Members and Candidates as if the Group were a committee. |
| 24. | Meeting agendas and notes are to be treated confidentially unless otherwise advised. |

| | |
|---|---|
| 25. | Any actual or perceived conflicts of interest are to be disclosed at the start of a meeting or as soon as they become evident during discussion at the meeting. |
| 26. | As the Group is established under the authority and management of the Shire, no individual member of the Group can claim to represent the views of the Group or the Shire of Gingin. The Shire must manage all enquiries on matters relating to Group activities or Shire of Gingin business. |
| **Review of Terms of Reference:** | |
| 27. | These Terms of Reference will be reviewed by the Shire after each local government election. |
| 28. | Any variation to these Terms of Reference must be endorsed by Council. |

| Version | Decision Reference | Synopsis |
|---|---|---|
| 1. | OCM 20/10/2026 | TOR adopted. |

SHIRE OF GINGIN
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# TERMS OF REFERENCE

## PLANT ADVISORY GROUP

**July 2023**

| | |
|---|---|
| Name: | Plant Advisory Group. |
| Role/Purpose: | To provide input and advice to Council with respect to the Shire of Gingin's plant replacement program. |
| Aims & Functions: | To oversee the preparation of, and make recommendations to Council with respect to, the Shire's plant replacement program. |
| Membership: | 1. The Group shall consist of the following representation:<br>• Five Councillors<br>2. The Chief Executive Officer, Executive Manager Operations and Plant Mechanic will attend all meetings of the Group to provide technical advice and guidance only.<br>3. A nominated deputy member may attend in place of the endorsed representative member.<br>4. Membership shall be for a period of up to two years terminating on the day of the next ordinary Council elections, with retiring members eligible to re-nominate.<br>5. Group membership shall be appointed or removed by the Council.<br>6. Members must comply with the Shire's Code of Conduct for Council Members, Committee Members and Candidates.<br>7. The Group has authority to second individuals from outside of the Group, on a voluntary basis, for their expert advice. |
| Operating procedures: | 1. Presiding Member and Deputy Presiding Member:<br>a) The members of a Group are to elect a Presiding Member from amongst themselves at the first meeting of the Group and at each subsequent first meeting following an ordinary local government election.<br>b) Following the election of a Presiding Member, the members of the Group may also elect a Deputy Presiding Member.<br>c) The CEO or delegated nominee will attend the first meeting to conduct the election of the Presiding Member or at a subsequent meeting if a new Presiding Member is to be elected. |

| | |
|---|---|
| | d) The Presiding Member will preside at all meetings.<br><br>e) In the absence of the Presiding Member, the Deputy Presiding Member (if one has been elected by the Group) will assume the chair.<br><br>f) In the absence of both the Presiding Member and the Deputy Presiding Member, or if a Deputy Presiding Member has not been elected, thena person is to be elected by the Group members present to assume the Chair for that meeting.<br><br>g) The Presiding Member is responsible for the proper conduct of the Group.<br><br>2. Meetings:<br><br>a) The Group shall meet as required, but must hold a minimum of two meetings in any one calendar year.<br><br>b) Meetings can be scheduled by the Chief Executive Officer, by a written request of the Presiding Member to the Chief Executive Officer, or by a decision of the Council or the Group.<br><br>c) A Notice of Meeting, including an agenda, will be circulated to the Group members (including deputy members) at least 72 hours prior to each meeting where possible.<br><br>d) The Presiding Member shall ensure that detailed minutes of all meetings are kept and shall provide the Group members (including deputy members) with a copy of such minutes within seven working days of the Group meeting.<br><br>3. Quorum:<br><br>The quorum for a meeting shall be at least 50% of the number of endorsed members.<br><br>4. Reporting:<br><br>a) The Minutes of every Group meeting will be circulated for the information of all Councillors within seven working days of the Group meeting.<br><br>b) Any Group resolution requiring action on the part of the Council or requiring a Council commitment will be listed as a separate report on the Agenda for the next ordinary Council meeting. |
| Appointing legislation: | N/A |
| Delegated Authority: | The Group has no delegated power and has no authority to implement its recommendations without approval of Council. |

| Version | Decision Reference | Synopsis |
|---|---|---|
| 1. | 22/10/2013 – Item | Committee established and Terms of Reference adopted. |
| 2. | 18/08/2015 – Item 11.1.6 | Terms of Reference reviewed. Membership amended to include Plant Mechanic as non-voting member. Operating Procedure 2a amended to reduce the minimum number of meetings from 3 to 2. Reference to Standing Orders Local Law deleted from Operating Procedure 2b and replaced with Meeting Procedures Local Law 2014. Reference to provision of Committee Minutes via Information Bulletin deleted from Operating Procedure 4a. |
| 3. | 16/08/2016 – Item 11.1.4 | Chief Executive Officer, Executive Manager Operations and Plant Mechanic removed from Committee membership. |
| 4. | 19/09/2017 – Item 11.1.3 | Terms of Reference reviewed. Operating Procedures cl. 2c deleted. |
| 5. | 15/10/2019 – Item 11.1.1 | Operating Procedures cl. 1a), 1b), 1e), 1f) and 2b) amended. |
| 6. | 17/08/2021 – Item 11.1 | Aims & Functions amended. Membership cl. 6 amended. Operating Procedures cl. 2d) and 4a) amended. |
| 7. | 18/07/2023 – Item 11.1 | Renamed as Plant Advisory Group. |

# 12 REPORTS - CORPORATE SERVICES

## 12.1 MONTHLY FINANCIAL REPORT FOR THE PERIODS ENDING 30 SEPTEMBER AND 31 OCTOBER 2026

| | |
|---|---|
| File | FIN/25 |
| Author | Alarna Richards – Coordinator Financial Planning and Reporting |
| Reporting Officer | Leanne Parola - Temporary Executive Manager Corporate Services |
| Refer | Nil |
| Appendices | 1. 2026-27- Monthly- Financial- Report Shire of Gingin September 2026 FINAL [**12.1.1** - 22 pages]<br>2. 2026-27- Monthly- Financial- Report- Template Shire of Gingin October 2026 FINAL [**12.1.2** - 16 pages] |

### DISCLOSURES OF INTEREST

### PURPOSE

To present for Council endorsement the Monthly Financial Report for the periods ending 30 September and 31 October 2026.

### BACKGROUND

The Financial Report is presented to Council in accordance with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

### COMMENT

The Monthly Financial Report and Supplementary Information for the period ending 31 October 2026 presents the financial performance of the Shire for the 2026/2027 financial year and compares year-to-date expenditure and revenue against the current budget.

A break-up of the **$2,452,374** variance in the Monthly Financial Report for the period ending 31 October 2026 is summarised across operations, investing and financing below, with a detailed explanation of variations within each area contained within the **appendix.**

| Under Budget | |
|---|---|
| Opening Funding Surplus/Deficit | $251,536 |
| Investing Activities- Revenue | $(35,423) |
| Investing Activities – Expenditure | $303,950 |

| | |
|---|---|
| Over Budget | |
| Operating Revenue | $1,191,787 |
| Operating Expenditure | $780,273 |
| Financing Activities – Expenditure | $(39,749) |

An explanation outlining a summary of the variances across each of the above areas is provided in Note 3 of the Monthly Financial Report, and those specific to capital works are provided within the Supplementary Information.

It should also be noted that whilst the 2025/2026 final audit field work has been completed, continued work by the audit team may result in further amendments to comparative figures and the closing surplus.

Investments

As required by Council Policy 3.2 Investments, details of Council's investments are provided within the supplementary information.

Council's attention is also drawn to an amendment in the reporting of financial assets at amortised cost, specifically term deposits. These changes are reflected in the Statement of Financial Activity and Note 2 Net Current Assets Information, to show the transfer of funds from cash accounts to investment accounts.

## STATUTORY/LOCAL LAW IMPLICATIONS

*Local Government Act 1995*
Part 6 – Financial Management
Division 3 – Reporting on activities and finance
Section 6.4 – Financial Report

*Local Government (Financial Management) Regulations 1996*
Part 4 – Financial Reports
Reg 34 – Financial activity statement required each month.

Shire of Gingin Delegation Register – Delegation 1.1.10 Power to Invest and Manage Investments

## RISK IMPLICATIONS

Nil

## POLICY IMPLICATIONS

Policy 3.2 Investments

BUDGET IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS – SIMPLE MAJORITY

OFFICER RECOMMENDATION

That Council endorse the Monthly Financial Report for the periods ending 30 September and 31 October 2026.

# SHIRE OF GINGIN

# MONTHLY FINANCIAL REPORT

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

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## SHIRE OF GINGIN
## STATEMENT OF FINANCIAL ACTIVITY
## FOR THE PERIOD ENDED 30 SEPTEMBER 2026

| | 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 | | 8,791,197 | 12,643,847 | **12,630,935** | (12,912) | (0.10%) | |
| Rates excluding general rates | | 3,862,851 | 0 | **6,064** | 6,064 | | ▲ |
| Grants, subsidies and contributions | | 2,744,879 | 334,100 | **1,537,941** | 1,203,841 | 360.32% | ▲ |
| Fees and charges | | 5,816,326 | 3,154,630 | **3,219,081** | 64,451 | 2.04% | ▲ |
| Interest revenue | | 701,679 | 6,000 | **52,239** | 46,239 | 770.65% | ▲ |
| Other revenue | | 452,912 | 115,472 | **148,130** | 32,658 | 28.28% | ▲ |
| Profit on asset disposals | | 33,467 | 0 | **1,740** | 1,740 | | ▲ |
| | | **22,403,311** | **16,254,049** | **17,596,130** | **1,342,081** | 8.26% | |
| **Expenditure from operating activities** | | | | | | | |
| Employee costs | | (9,040,280) | (2,259,684) | **(1,938,156)** | 321,528 | 14.23% | ▲ |
| Materials and contracts | | (11,373,764) | (3,047,996) | **(2,540,967)** | 507,029 | 16.63% | ▲ |
| Utility charges | | (587,850) | (146,826) | **(116,249)** | 30,577 | 20.83% | ▲ |
| Depreciation | | (11,813,889) | (2,953,389) | **(3,922)** | 2,949,467 | 99.87% | ▲ |
| Finance costs | | (160,744) | (10,069) | **(20,927)** | (10,858) | (107.84%) | ▼ |
| Insurance | | (471,292) | (235,619) | **(236,581)** | (962) | (0.41%) | |
| Other expenditure | | (864,412) | (78,563) | **(107,404)** | (28,841) | (36.71%) | ▼ |
| Loss on asset disposals | | (25,997) | 0 | **0** | 0 | | |
| | | **(34,338,228)** | **(8,732,146)** | **(4,964,206)** | **3,767,940** | 43.15% | |
| Amounts excluded from operating activities | 2(c) | 11,881,355 | 2,953,389 | **2,182** | (2,951,207) | (99.93%) | ▼ |
| **Amount attributable to operating activities** | | **(53,562)** | **10,475,292** | **12,634,106** | **2,158,814** | 20.61% | |
| **INVESTING ACTIVITIES** | | | | | | | |
| **Inflows from investing activities** | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | | 7,749,172 | 0 | **3,600** | 3,600 | | ▲ |
| Proceeds from disposal of property, plant and equipment | | 256,000 | 30,000 | **27,273** | (2,727) | (9.09%) | |
| Proceeds from financial assets at amortised cost - self supporting loans | | 4,555 | 0 | **0** | 0 | | |
| | | **8,009,727** | **30,000** | **30,873** | **873** | 2.91% | |
| **Outflows from investing activities** | | | | | | | |
| Right of use assets received - non cash | | (123,324) | 0 | **0** | 0 | | |
| Acquisition of property, plant and equipment | | (2,378,234) | (346,662) | **(343,847)** | 2,815 | 0.81% | |
| Acquisition of infrastructure | | (9,865,739) | (45,000) | **(47,811)** | (2,811) | (6.25%) | |
| Payments for financial assets at amortised cost - term deposits | | 0 | 0 | **(14,006,964)** | (14,006,964) | | ▼ |
| | | **(12,367,297)** | **(391,662)** | **(14,398,621)** | **(14,006,959)** | (3576.29%) | |
| Amounts excluded from investing activities | 2(d) | 123,324 | 0 | **14,006,964** | 14,006,964 | | ▲ |
| **Amount attributable to investing activities** | | **(4,234,246)** | **(361,662)** | **(360,785)** | **877** | 0.24% | |
| **FINANCING ACTIVITIES** | | | | | | | |
| **Inflows from financing activities** | | | | | | | |
| Proceeds from new leases - non-cash | | 123,324 | 0 | **0** | 0 | | |
| Transfer from reserves | | 1,453,794 | 0 | **0** | 0 | | |
| | | **1,577,118** | **0** | **0** | **0** | | |
| **Outflows from financing activities** | | | | | | | |
| Repayment of borrowings | | (530,585) | (313,848) | **(313,848)** | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | | (34,220) | (3,917) | **(3,917)** | 0 | 0.00% | |
| Transfer to reserves | | (1,535,482) | 0 | **(36,003)** | (36,003) | | ▼ |
| | | **(2,100,287)** | **(317,765)** | **(353,767)** | **(36,003)** | (11.33%) | |
| Amounts excluded from financing activities | 2(e) | (123,324) | 0 | **0** | 0 | | |
| **Amount attributable to financing activities** | | **(646,493)** | **(317,765)** | **(353,767)** | **(36,003)** | (11.33%) | |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | | | | |
| **Surplus or deficit at the start of the financial year** | 2(a) | 4,934,301 | 4,934,301 | **5,185,837** | 251,536 | 5.10% | ▲ |
| Amount attributable to operating activities | | (53,562) | 10,475,292 | **12,634,106** | 2,158,814 | 20.61% | ▲ |
| Amount attributable to investing activities | | (4,234,246) | (361,662) | **(360,785)** | 877 | 0.24% | |
| Amount attributable to financing activities | | (646,493) | (317,765) | **(353,767)** | (36,003) | (11.33%) | ▼ |
| **Surplus or deficit after imposition of general rates** | | **0** | **14,730,166** | **17,105,391** | **2,375,225** | 16.12% | ▲ |

**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 GINGIN
## STATEMENT OF FINANCIAL POSITION
## FOR THE PERIOD ENDED 30 SEPTEMBER 2026

| | Actual 30 June 2026 | Actual as at 30 September 2026 |
|---|---|---|
| | $ | $ |
| **CURRENT ASSETS** | | |
| Cash and cash equivalents | 23,377,158 | 11,124,570 |
| Trade and other receivables | 1,832,346 | 11,333,560 |
| Other financial assets | 4,554 | 14,011,518 |
| Inventories | 52,095 | 59,449 |
| Other assets | 401,175 | 77,457 |
| **TOTAL CURRENT ASSETS** | 25,667,328 | 36,606,554 |
| **NON-CURRENT ASSETS** | | |
| Trade and other receivables | 164,082 | 164,082 |
| Other financial assets | 160,306 | 160,306 |
| Property, plant and equipment | 69,561,905 | 69,905,752 |
| Infrastructure | 214,970,979 | 215,018,790 |
| Right-of-use assets | 18,126 | 14,204 |
| **TOTAL NON-CURRENT ASSETS** | 284,875,398 | 285,263,134 |
| **TOTAL ASSETS** | 310,542,726 | 321,869,688 |
| **CURRENT LIABILITIES** | | |
| Trade and other payables | 5,202,441 | 2,420,887 |
| Other liabilities | 4,876,521 | 6,641,744 |
| Lease liabilities | 15,928 | 12,011 |
| Borrowings | 530,585 | 216,737 |
| Employee related provisions | 1,076,824 | 1,076,824 |
| Other provisions | 239,332 | 239,332 |
| **TOTAL CURRENT LIABILITIES** | 11,941,631 | 10,607,535 |
| **NON-CURRENT LIABILITIES** | | |
| Lease liabilities | 2,696 | 2,696 |
| Borrowings | 1,265,339 | 1,265,339 |
| Employee related provisions | 192,237 | 192,237 |
| Other provisions | 9,406,933 | 9,406,933 |
| **TOTAL NON-CURRENT LIABILITIES** | 10,867,205 | 10,867,205 |
| **TOTAL LIABILITIES** | 22,808,836 | 21,474,740 |
| **NET ASSETS** | **287,733,890** | **300,394,948** |
| **EQUITY** | | |
| Retained surplus | 46,149,492 | 58,774,547 |
| Reserve accounts | 9,321,151 | 9,357,154 |
| Revaluation surplus | 232,263,247 | 232,263,247 |
| **TOTAL EQUITY** | **287,733,890** | **300,394,948** |

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

## SHIRE OF GINGIN
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
## FOR THE PERIOD ENDED 30 SEPTEMBER 2026

### 1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

#### BASIS OF PREPARATION

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

***Local Government Act 1995 requirements***
*Section 6.4(2) of the Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996,* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied with exception to the following:

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 30 September 2026

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

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

**Material accounting policies**
Material accounting policies utilised in the preparation of these statements are as described within the 2026-27 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
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF GINGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 2 NET CURRENT ASSETS INFORMATION

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

| | Note | Adopted Budget Opening 1 July 2026 | Actual as at 30 June 2026 | Actual as at 30 September 2026 |
|---|---|---|---|---|
| **Current assets** | | $ | $ | $ |
| Cash and cash equivalents | | 14,636,669 | 23,377,158 | 11,124,570 |
| Trade and other receivables | | 2,536 | 1,832,346 | 11,333,560 |
| Other financial assets | | 1,794,731 | 4,554 | 14,011,518 |
| Inventories | | 35,527 | 52,095 | 59,449 |
| Other assets | | 101,777 | 401,175 | 77,457 |
| | | 16,571,240 | 25,667,328 | 36,606,554 |
| **Less: current liabilities** | | | | |
| Trade and other payables | | (2,216,623) | (5,202,441) | (2,420,887) |
| Other liabilities | | (3,278,186) | (4,876,521) | (6,641,744) |
| Lease liabilities | | (25,727) | (15,928) | (12,011) |
| Borrowings | | (228,690) | (530,585) | (216,737) |
| Employee related provisions | | (1,102,729) | (1,076,824) | (1,076,824) |
| Other provisions | | (98,105) | (239,332) | (239,332) |
| | | (6,950,060) | (11,941,631) | (10,607,535) |
| Net current assets | | 9,621,180 | 13,725,697 | 25,999,019 |
| Less: Total adjustments to net current assets | 2(b) | (9,621,180) | (8,539,860) | (8,893,628) |
| **Closing funding surplus / (deficit)** | | **0** | **5,185,837** | **17,105,391** |

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

| | | | | |
|---|---|---|---|---|
| **Adjustments to net current assets** | | | | |
| Less: Reserve accounts | | (9,971,166) | (9,321,151) | (9,357,154) |
| Less: Current assets not expected to be received at end of year | | | | |
| - Financial assets at amortised cost - self supporting loans | | (2,536) | (4,554) | (4,554) |
| Add: Current liabilities not expected to be cleared at the end of the year | | | | |
| - Current portion of lease liabilities | | 25,727 | 15,928 | 12,011 |
| - Current portion of borrowings | | 228,690 | 530,585 | 216,737 |
| Add: Current liabilities covered by funds held in reserve account | | | | |
| - Current portion of other provisions | | 98,105 | 239,332 | 239,332 |
| **Total adjustments to net current assets** | 2(a) | **(9,621,180)** | **(8,539,860)** | **(8,893,628)** |

### (c) Amounts excluded from operating activities

| | Adopted Budget Estimates 30 June 2027 | YTD Budget Estimates 30 September 2026 | YTD Actual 30 September 2026 |
|---|---|---|---|
| | $ | $ | $ |
| Less: Profit on asset disposals | (33,467) | 0 | (1,740) |
| Add: Loss on disposal of assets | 25,997 | 0 | 0 |
| Add: Depreciation | 11,813,889 | 2,953,389 | 3,922 |
| Movement in current liabilities associated funds held in reserve account: | | | |
| - Other provisions | 74,936 | 0 | 0 |
| **Total amounts excluded from operating activities** | **11,881,355** | **2,953,389** | **2,182** |

### (d) Amounts excluded from investing activities

| | | | |
|---|---|---|---|
| Add: Right of use assets received - non-cash | 123,324 | 0 | 0 |
| Reconciling item - movement between current assets | | | |
| - Financial assets at amortised cost - term deposits | 0 | 0 | 14,006,964 |
| **Total amounts excluded from investing activities** | **123,324** | **0** | **14,006,964** |

### (e) Amounts excluded from financing activities

| | | | |
|---|---|---|---|
| Non-cash proceeds from new leases | (123,324) | 0 | 0 |
| **Total non-cash amounts excluded from financing activities** | **(123,324)** | **0** | **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 GINGIN
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
## FOR THE PERIOD ENDED 30 SEPTEMBER 2026

### 3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2026-27 year is $30,000 or 10.00% whichever is the greater.

| Description | Var. $ | Var. % | |
|---|---|---|---|
| | $ | % | |
| **Revenue from operating activities** | | | |
| **Rates excluding general rates**<br>Payment of ex-gratia rates for 2025/26 paid in 2026/27 | 6,064 | 2.04% | ▲ |
| **Grants, subsidies and contributions**<br>Planning and development contributions received on finalisation of deed and Direct Road Grant timing | 1,203,841 | 360.32% | ▲ |
| **Fees and charges**<br>Additional fees and charges from building, parking fees, domestic refuse and waste management fees above budgeted for this period of time. | 64,451 | 2.04% | ▲ |
| **Interest revenue**<br>Timing of bank interest | 46,239 | 770.65% | ▲ |
| **Other revenue**<br>Sucessful insurance claims | 32,658 | 28.28% | ▲ |
| **Profit on asset disposals**<br>Timing on disposal of assets | 1,740 | 0.00% | ▲ |
| **Expenditure from operating activities** | | | |
| **Employee costs**<br>Timing of payroll payments and training and on costs | 321,528 | 14.23% | ▲ |
| **Materials and contracts**<br>Timing of maintenance work and other non-discretionary spending | 507,029 | 16.63% | ▲ |
| **Utility charges**<br>Billing cycle timing for utilities | 30,577 | 20.83% | ▲ |
| **Depreciation**<br>Depreciation not yet raised | 2,949,467 | 99.87% | ▲ |
| **Finance costs**<br>Accrued interest on loans | (10,858) | (107.84%) | ▼ |
| **Other expenditure**<br>Timing of environmental allocation to groups and community grants program payments | (28,841) | (36.71%) | ▼ |
| **Amounts excluded from operating activities**<br>Depreciation not yet raised | (2,951,207) | (99.93%) | ▼ |
| **Inflows from investing activities** | | | |
| **Proceeds from capital grants, subsidies and contributions**<br>Timing of capital grants | 3,600 | 0.00% | ▲ |
| **Outflows from investing activities** | | | |
| **Payments for financial assets at amortised cost - term deposits**<br>Term Deposits over 3 months | (14,006,964) | 0.00% | ▼ |
| **Amounts excluded from investing activities**<br>Term Deposits over 3 months | 14,006,964 | 0.00% | ▲ |
| **Outflows from financing activities** | | | |
| **Transfer to reserves**<br>Transfer to reserves done as end of year process | (36,003) | 0.00% | ▼ |
| **Surplus or deficit at the start of the financial year**<br>End of year processes ongoing | 251,536 | 5.10% | ▲ |
| **Surplus or deficit after imposition of general rates** | 2,375,225 | 16.12% | ▲ |

# SHIRE OF GINGIN

# 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 GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 1 KEY INFORMATION

### Funding Surplus or Deficit Components

**Funding surplus / (deficit)**

| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|---|
| Opening | $4.93 M | $4.93 M | $5.19 M | $0.25 M |
| Closing | $0.00 M | $14.73 M | $17.11 M | $2.38 M |

Refer to Statement of Financial Activity

**Cash and cash equivalents**

| | $11.12 M | % of total |
|---|---|---|
| Unrestricted Cash | $9.77 M | 87.8% |
| Restricted Cash | $1.36 M | 12.2% |

Refer to 3 - Cash and Financial Assets

**Payables**

| | $2.42 M | % Outstanding |
|---|---|---|
| Trade Payables | $0.26 M | |
| 0 to 30 Days | | 100.0% |
| Over 30 Days | | 0.0% |
| Over 90 Days | | 0.0% |

Refer to 9 - Payables

**Receivables**

| | $2.26 M | % Collected |
|---|---|---|
| Rates Receivable | $9.08 M | 32.7% |
| Trade Receivable | $2.26 M | % Outstanding |
| Over 30 Days | | 87.5% |
| Over 90 Days | | 86.6% |

Refer to 7 - Receivables

### Key Operating Activities

**Amount attributable to operating activities**

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|
| ($0.05 M) | $10.48 M | $12.63 M | $2.16 M |

Refer to Statement of Financial Activity

**Rates Revenue**

| YTD Actual | $12.63 M | % Variance |
|---|---|---|
| YTD Budget | $12.64 M | (0.1%) |

**Grants and Contributions**

| YTD Actual | $1.54 M | % Variance |
|---|---|---|
| YTD Budget | $0.33 M | 360.3% |

Refer to 13 - Grants and Contributions

**Fees and Charges**

| YTD Actual | $3.22 M | % Variance |
|---|---|---|
| YTD Budget | $3.15 M | 2.0% |

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) |
|---|---|---|---|
| ($4.23 M) | ($0.36 M) | ($0.36 M) | $0.00 M |

Refer to Statement of Financial Activity

**Proceeds on sale**

| YTD Actual | $0.03 M | % |
|---|---|---|
| Adopted Budget | $0.26 M | (89.3%) |

Refer to 6 - Disposal of Assets

**Asset Acquisition**

| YTD Actual | $0.39 M | % Spent |
|---|---|---|
| Adopted Budget | $12.24 M | (96.8%) |

Refer to 5 - Capital Acquisitions

**Capital Grants**

| YTD Actual | $0.00 M | % Received |
|---|---|---|
| Adopted Budget | $7.75 M | (100.0%) |

Refer to 5 - Capital Acquisitions

### Key Financing Activities

**Amount attributable to financing activities**

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|
| ($0.65 M) | ($0.32 M) | ($0.35 M) | ($0.04 M) |

Refer to Statement of Financial Activity

**Borrowings**

| Principal repayments | ($0.31 M) |
|---|---|
| Interest expense | ($0.02 M) |
| Principal due | $1.48 M |

Refer to 10 - Borrowings

**Reserves**

| Reserves balance | $9.36 M |
|---|---|
| Net Movement | $0.04 M |

Refer to 4 - Cash Reserves

**Lease Liability**

| Principal repayments | ($0.00 M) |
|---|---|
| Interest expense | ($0.00 M) |
| Principal due | $0.01 M |

Refer to Note 11 - Lease Liabilites

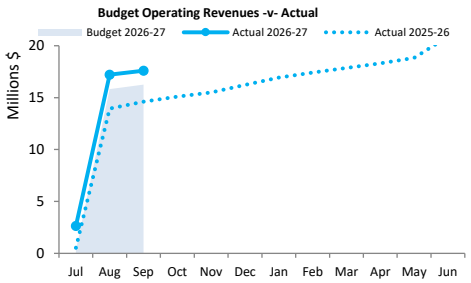
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

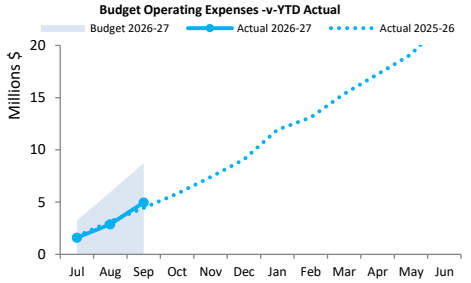
## 2 KEY INFORMATION - GRAPHICAL

### OPERATING ACTIVITIES

#### OPERATING REVENUE

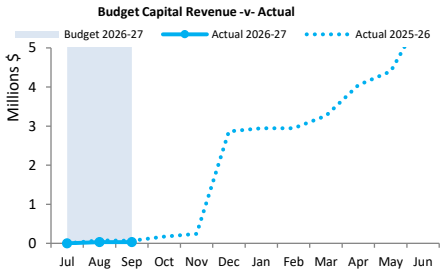



#### OPERATING EXPENSES

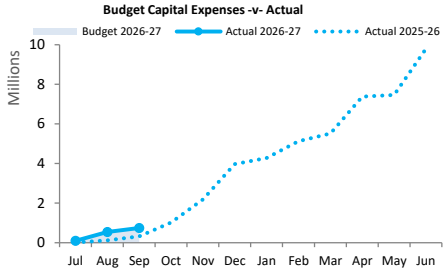



### INVESTING ACTIVITIES

#### CAPITAL REVENUE

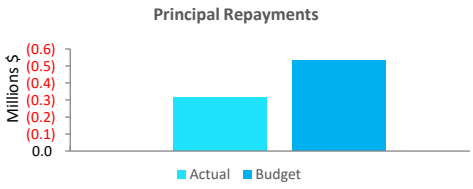


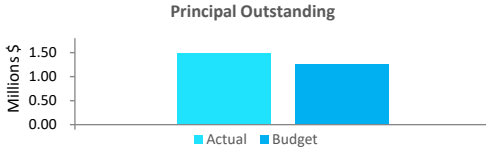

#### CAPITAL EXPENSES

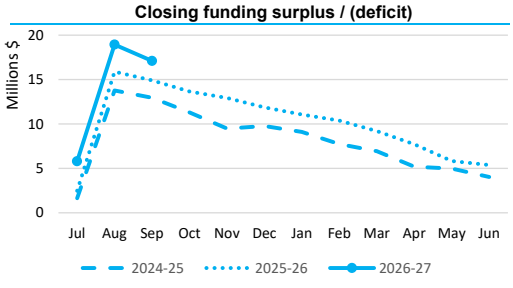



### FINANCING ACTIVITIES

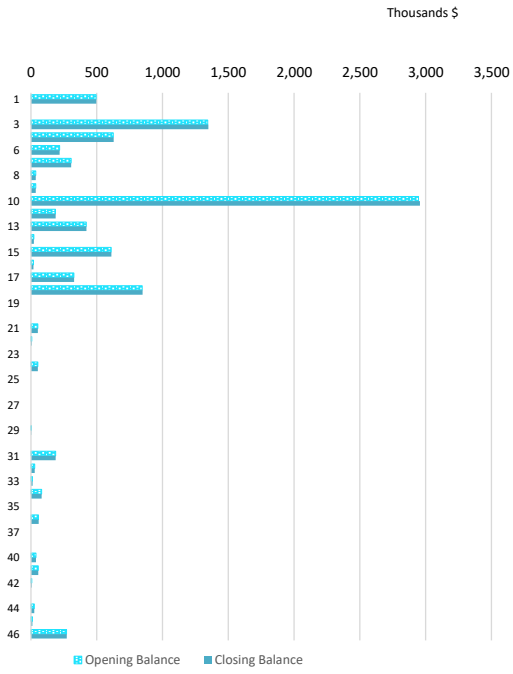
#### BORROWINGS




#### RESERVES




Refer to Note 4 - Reserves

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

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

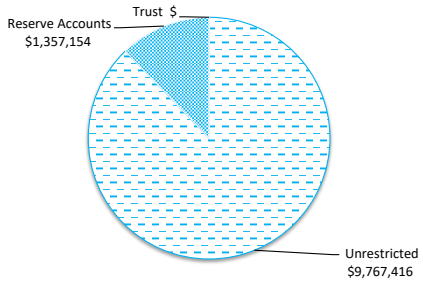
## 3 CASH AND CASH EQUIVALENTS

| Description | Classification | Unrestricted | Reserve Accounts | Total | Trust | Institution | Interest Rate | Maturity Date |
|---|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | | | |
| Municipal Bank Account | Cash and cash equivalents | 6,765,616 | 0 | 6,765,616 | 0 | Bendigo Bank | 0.00% | at call |
| Reserve Bank Account | Cash and cash equivalents | 0 | 1,357,154 | 1,357,154 | 0 | Bendigo Bank | 3.60% | at call |
| Cash on hand | Cash and cash equivalents | 1,800 | 0 | 1,800 | 0 | Petty Cash/Till float | N/A | at call |
| Term Deposit Municipal | Cash and cash equivalents | 3,000,000 | 0 | 3,000,000 | 0 | Bendigo Bank | 4.80% | Oct-26 |
| **Total** | | **9,767,416** | **1,357,154** | **11,124,570** | **0** | | | |
| | | | | | | | | |
| **Comprising** | | | | | | | | |
| Cash and cash equivalents | | 9,767,416 | 1,357,154 | 11,124,570 | 0 | | | |
| | | **9,767,416** | **1,357,154** | **11,124,570** | **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 GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 4 RESERVE ACCOUNTS

| | Budget | | | | Actual | | | |
|---|---|---|---|---|---|---|---|---|
| Reserve account name | Opening Balance | Transfers In (+) | Transfers Out (-) | Closing Balance | Opening Balance | Transfers In (+) | Transfers Out (-) | Closing Balance |
| | $ | $ | $ | $ | $ | $ | $ | $ |
| **Reserve accounts restricted by legislation** | | | | | | | | |
| Public Open Space | 38,094 | 1,348 | 0 | 39,442 | 38,094 | 147 | 0 | 38,241 |
| **Reserve accounts restricted by Council** | | | | | | | | |
| LSL Annual Sick Leave and Staff Contingency | 494,495 | 17,501 | 0 | 511,996 | 494,495 | 1,910 | 0 | 496,405 |
| Plant and Equipment Reserve | 1,333,795 | 47,205 | (374,478) | 1,006,522 | 1,343,709 | 5,190 | 0 | 1,348,899 |
| Land and Buildings Reserve | 727,807 | 25,758 | 0 | 753,565 | 626,129 | 2,418 | 0 | 628,547 |
| Guilderton Caravan Park Reserve | 217,813 | 107,709 | 0 | 325,522 | 217,813 | 841 | 0 | 218,654 |
| Shire Recreation Development Reserve | 304,946 | 10,792 | 0 | 315,738 | 304,946 | 1,178 | 0 | 306,124 |
| Redfield Park Reserve | 36,217 | 1,282 | 0 | 37,499 | 36,217 | 140 | 0 | 36,357 |
| Ocean Farm Recreation Reserve | 35,862 | 1,269 | 0 | 37,131 | 35,862 | 139 | 0 | 36,001 |
| Tip Rationalisation Reserve | 3,437,538 | 521,657 | (860,520) | 3,098,675 | 2,945,345 | 11,376 | 0 | 2,956,721 |
| Lancelin Community Sport and Recreation Reserve | 205,926 | 36,394 | 0 | 242,320 | 186,280 | 720 | 0 | 187,000 |
| Community Infrastructure | 414,963 | 351,499 | 0 | 766,462 | 420,563 | 1,624 | 0 | 422,187 |
| Staff Housing Reserve | 21,532 | 762 | 0 | 22,294 | 21,532 | 83 | 0 | 21,615 |
| Future Infrastructure Reserve | 609,163 | 21,559 | 0 | 630,722 | 609,163 | 2,353 | 0 | 611,516 |
| Guilderton Country Club Reserve | 18,755 | 9,143 | 0 | 27,898 | 18,755 | 72 | 0 | 18,827 |
| Coastal Management Reserve - Coastal Inundation | 286,841 | 110,152 | (175,250) | 221,743 | 326,341 | 1,260 | 0 | 327,601 |
| Guilderton Foreshore Reserve | 842,570 | 90,613 | 0 | 933,183 | 845,463 | 3,266 | 0 | 848,729 |
| Seniors Housing Reserve | 56,647 | 31,305 | 0 | 87,952 | 52,905 | 204 | 0 | 53,109 |
| Gingin Railway Station Reserve | 6,614 | 234 | 0 | 6,848 | 6,614 | 26 | 0 | 6,640 |
| Contributions to Roads Reserve - Cullalla Road Intersection | 51,937 | 1,838 | 0 | 53,775 | 51,937 | 201 | 0 | 52,138 |
| Contribution to Roads Reserve - Chitna Road | 3,462 | 123 | 0 | 3,585 | 3,462 | 13 | 0 | 3,475 |
| Contribution to Roads Reserve - Balance of Muni Funds | 179,344 | 6,347 | 0 | 185,691 | 187,410 | 724 | 0 | 188,134 |
| Community Infrastructure Reserve - Lower Coastal Fire Control | 29,086 | 1,029 | 0 | 30,115 | 29,086 | 112 | 0 | 29,198 |
| Community Infrastructure Reserve - Gingin Logo Plates | 11,802 | 718 | 0 | 12,520 | 11,802 | 46 | 0 | 11,848 |
| Community Infrastructure Reserve - Gingin Ambulance | 80,864 | 8,862 | 0 | 89,726 | 80,865 | 312 | 0 | 81,177 |
| Community Infrastructure - Lancelin Ambulance | 58,005 | 20,053 | 0 | 78,058 | 58,005 | 224 | 0 | 58,229 |
| Guilderton Trailer Parking Reserve | 55,013 | 6,987 | 0 | 62,000 | 55,171 | 213 | 0 | 55,384 |
| Gingin Outdoor Activity Space (GOAS) Playground | 6,084 | 215 | 0 | 6,299 | 6,084 | 24 | 0 | 6,108 |
| Community Resilience Reserve | 25,567 | 905 | (25,567) | 905 | 25,567 | 99 | 0 | 25,666 |
| Contribution to Roads Reserve - Aurisch Road Maintenance | 28,267 | 18,979 | (17,979) | 29,267 | 11,067 | 43 | 0 | 11,110 |
| Community Infrastructure - Development Reserve Fund Lot 601 Broc | 270,469 | 58,244 | 0 | 328,713 | 270,469 | 1,045 | 0 | 271,514 |
| Community Facilities Fund | 0 | 25,000 | 0 | 25,000 | 0 | 0 | 0 | 0 |
| | **9,889,478** | **1,535,482** | **(1,453,794)** | **9,971,166** | **9,321,151** | **36,003** | **0** | **9,357,154** |

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 5 CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted Budget | YTD Budget | YTD Actual | YTD Variance |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| Buildings - non specialised | 39,615 | 39,615 | 31,987 | (7,628) |
| Buildings - specialised | 538,321 | 66,119 | 66,195 | 76 |
| Plant and equipment | 1,581,070 | 166,700 | 171,476 | 4,776 |
| PPE - Vehicles | 219,228 | 74,228 | 74,188 | (40) |
| **Acquisition of property, plant and equipment** | **2,378,234** | **346,662** | **343,847** | **(2,815)** |
| Infrastructure - roads | 3,238,624 | 0 | 11,993 | 11,993 |
| Infrastructure - Footpaths and cycleways | 300,000 | 0 | 11,818 | 11,818 |
| Infrastructure - Parks and ovals | 318,600 | 25,000 | 24,000 | (1,000) |
| Infrastructure - Other | 260,000 | 20,000 | 0 | (20,000) |
| Infrastructure - Bridges | 5,057,995 | 0 | 0 | 0 |
| Infrastructure - Landfill assets | 690,520 | 0 | 0 | 0 |
| Infrastructure - Work in progress | 0 | 0 | 0 | 0 |
| **Acquisition of infrastructure** | **9,865,739** | **45,000** | **47,811** | **2,811** |
| **Total capital acquisitions** | **12,243,973** | **391,662** | **391,657** | **(5)** |
| **Capital Acquisitions Funded By:** | | | | |
| Capital grants and contributions | 7,749,172 | 0 | 3,600 | 3,600 |
| Lease liabilities | 123,324 | 0 | 0 | 0 |
| Other (disposals & C/Fwd) | 256,000 | 30,000 | 27,273 | (2,727) |
| Reserve accounts | | | | |
| Plant and Equipment Reserve | 374,478 | 0 | 0 | 0 |
| Tip Rationalisation Reserve | 860,520 | 0 | 0 | 0 |
| Coastal Management Reserve - Coastal Inundation | 175,250 | 0 | 0 | 0 |
| Contribution to Roads Reserve - Balance of Muni Funds | 0 | 0 | 0 | 0 |
| Community Infrastructure Reserve - Lower Coastal Fire Contr | 0 | 0 | 0 | 0 |
| Community Infrastructure Reserve - Gingin Logo Plates | 0 | 0 | 0 | 0 |
| Community Infrastructure Reserve - Gingin Ambulance | 0 | 0 | 0 | 0 |
| Community Infrastructure - Lancelin Ambulance | 0 | 0 | 0 | 0 |
| Guilderton Trailer Parking Reserve | 0 | 0 | 0 | 0 |
| Gingin Outdoor Activity Space (GOAS) Playground | 0 | 0 | 0 | 0 |
| Community Resilience Reserve | 25,567 | 0 | 0 | 0 |
| Contribution to Roads Reserve - Aurisch Road Maintenance | 17,979 | 0 | 0 | 0 |
| Community Infrastructure - Development Reserve Fund Lot 6 | 0 | 0 | 0 | 0 |
| Community Facilities Fund | 0 | 0 | 0 | 0 |
| Contribution - operations | 2,661,683 | 361,662 | 360,785 | (877) |
| **Capital funding total** | **12,243,973** | **391,662** | **391,657** | **(5)** |

**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 GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

**Capital expenditure total**
**Level of completion indicators**



0%
20%
40%
60%
80%
100%
Over 100%

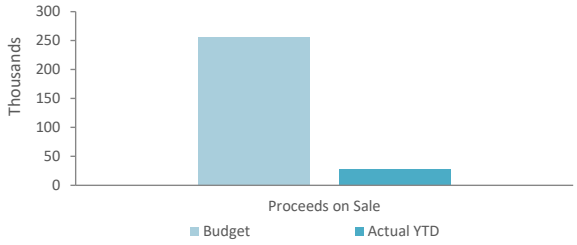
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

| | | Account Description | Adopted Budget | YTD Budget | YTD Actual | Variance (Under)/Over |
|---|---|---|---|---|---|---|
| | | | $ | $ | $ | $ |
| 0.00 | BC11100 | Granville Civic Centre - Building (Capital) | 86,680 | 0 | 0 | 0 |
| 0.39 | BC11160 | Guilderton Hall - Building (Capital) | 23,125 | 10,000 | 9,113 | 887 |
| 0.55 | BC11170 | Seabird Hall - Building (Capital) | 7,000 | 4,000 | 3,880 | 120 |
| 0.00 | BC11190 | Lancelin Hall - Building (Capital) | 10,000 | 0 | 0 | 0 |
| 1.00 | BC11200 | Gingin Aquatic Centre Building Operations - Building | 13,837 | 5,840 | 5,840 | 0 |
| 0.74 | BC11312 | Gingin Bowling Club - Building (Capital) | 12,000 | 10,000 | 8,900 | 1,100 |
| 0.75 | BC11319 | Gingin Recreation Centre - Building (Capital) | 20,000 | 12,800 | 14,983 | (2,183) |
| 0.16 | BC1154 | Ablution Facility Silver Creek - Building (Capital | 34,240 | 5,604 | 5,604 | (0) |
| 0.99 | BC12200 | Gingin Depot - Building (Capital) | 6,200 | 6,200 | 6,165 | 35 |
| 0.75 | BC12290 | Lancelin/Ledge Point Depot - Building (Capital) | 12,415 | 12,415 | 9,297 | 3,118 |
| 0.00 | BC13243 | Sovereign Hill Entry Statement - Building (Capital) | 40,000 | 0 | 0 | 0 |
| 0.00 | BC13260 | Guilderton Caravan Park - Building (Capital) | 100,000 | 0 | 0 | 0 |
| 0.00 | BC13290 | Lancelin South Caravan Park - Building (Capital) | 0 | 0 | 115 | (115) |
| 0.00 | BC14200 | Gingin Administration Office - Building (Capital) | 100,000 | 0 | 0 | 0 |
| 0.00 | BC5100 | Gingin Colocation Fire Facility - Building (Capital) | 27,021 | 0 | 0 | 0 |
| 0.00 | BC5180 | Ledge Point Fire Shed - Building (Capital) | 10,000 | 0 | 0 | 0 |
| 0.82 | BC9105 | Staff Housing - Building (Capital) | 15,000 | 15,000 | 12,345 | 2,655 |
| 0.70 | BC9400 | Seniors Units - Gingin - Building (Capital) | 6,000 | 6,000 | 4,180 | 1,820 |
| 0.00 | BC9490 | Seniors Units - Lancelin - Building (Capital) | 17,000 | 0 | 0 | 0 |
| 0.48 | BSR0001 | Bus Shelter Replacement Program | 37,418 | 17,875 | 17,876 | (1) |
| 0.00 | P011 | Backhoe GG011 - Plant Capital | 200,000 | 0 | 0 | 0 |
| 1.00 | P017 | Isuzu Utility 4WD Space Cab (tipper) - Guilderton | 74,228 | 74,228 | 74,188 | 40 |
| 1.00 | P020 | Isuzu D-Max 4x4 3.0L Turbo Space Cab GG020 - Plant | 66,250 | 66,250 | 66,197 | 53 |
| 0.00 | P026 | Loader GG026- Plant Capital | 350,000 | 0 | 0 | 0 |
| 0.00 | P043 | Isuzu Space Cab Utility- GG043 | 75,000 | 0 | 0 | 0 |
| 0.00 | P048 | Crew Cab Truck GG048 - Plant Capital | 208,370 | 0 | 0 | 0 |
| 0.00 | P073 | Isuzu Utility 4WD Space Cab - Ranger 1 GG073 | 70,000 | 0 | 0 | 0 |
| 0.00 | P088 | Replacement of 8 Wheeler Truck GG088 | 280,000 | 0 | 0 | 0 |
| 1.00 | P12552 | Trailer- GG12552 | 12,725 | 12,725 | 12,749 | (24) |
| 1.00 | P12553 | Trailer- GG12553 | 12,725 | 12,725 | 12,749 | (24) |
| 0.00 | P5 | Isuzu D-Max Terrain 4x4 Utility 5GG - Plant Capital | 60,000 | 0 | 19 | (19) |
| 0.00 | P8 | Utility Isuzu 4WD Dual Cab MSP 8GG - Capital Project | 60,000 | 0 | 0 | 0 |
| 0.00 | PE07700 | Gingin Medical Centre - Plant Capital | 0 | 0 | 7,069 | (7,069) |
| 0.80 | PE11200 | Gingin Aquatic Centre - Plant Capital | 91,000 | 75,000 | 72,693 | 2,307 |
| 0.00 | PE14200 | Administration Office Furniture & Equip | 70,000 | 0 | 0 | 0 |
| 0.00 | PNEW10 | Purchase of secondhand loader | 35,000 | 0 | 0 | 0 |
| 0.00 | PNEW11 | Purchase of secondhand loader for refuse site | 35,000 | 0 | 0 | 0 |
| 0.00 | PNEW12 | Purchase of secondhand track loader | 100,000 | 0 | 0 | 0 |
| 0.00 | 141302120 | TOUR - Building - Specialised (Capital) | 0 | 0 | -115 | 115 |
| 0.00 | BR661 | Weld St Bridge - Bridge (Capital) | 5,057,995 | 0 | 0 | 0 |
| 0.00 | BS001 | Mooliabeenee Road (BS) | 150,000 | 0 | 0 | 0 |
| 0.00 | DC000 | Drainage Construction | 31,519 | 0 | 0 | 0 |
| 0.00 | DC097 | Brockman Street - Gingin - Drainage Capital | 150,000 | 0 | 0 | 0 |
| 0.00 | DC178 | Edward Street - Gingin - Drainage Capital 25-26 Project | 0 | 0 | 2,700 | (2,700) |
| 0.00 | FC000 | Footpath Construction - Lancelin 25-26 Project | 0 | 0 | 11,818 | (11,818) |
| 0.00 | FC098 | Brockman Street - Gingin - Footpath Capital | 300,000 | 0 | 0 | 0 |
| 0.00 | LF10100 | Construction Costs Capital Gingin Landfill | 316,160 | 0 | 0 | 0 |
| 0.00 | LF10170 | Construction Costs Capital Seabird Landfill | 344,360 | 0 | 0 | 0 |
| 0.00 | LF10190 | Construction Costs Capital Lancelin Landfill | 30,000 | 0 | 0 | 0 |
| 0.00 | OC10700 | Gingin Cemetery Fence and Driveway | 100,000 | 0 | 0 | 0 |
| 0.00 | OC12201 | Gingin Rural Industrial Depot - Infrastructure Other | 120,000 | 20,000 | 0 | 20,000 |
| 0.00 | PC11261 | Guilderton Foreshore Capital Project | 15,000 | 0 | 0 | 0 |
| 0.00 | PC11312 | Gingin Bowling Clubs | 15,000 | 0 | 0 | 0 |
| 0.96 | PC11330 | Woodridge Recreation Ground | 25,000 | 25,000 | 24,000 | 1,000 |
| 0.00 | PC11360 | Guilderton Skate Park/Mini Golf | 8,000 | 0 | 0 | 0 |
| 0.00 | PC1170 | Seabird Douglas Park Infrastructure Parks & Garden | 5,100 | 0 | 0 | 0 |
| 0.00 | PC1191 | Lancelin Wangaree Park (Capital) | 20,000 | 0 | 0 | 0 |
| 0.00 | PC1192 | Lancelin Harold Park - Infrastructure Parks & Garden | 25,000 | 0 | 0 | 0 |
| 0.00 | PC13260 | Guilderton Caravan Park Infrastructure | 100,000 | 0 | 0 | 0 |
| 0.00 | R2R001 | Mooliabeenee Road (R2R) | 0 | 0 | 7,990 | (7,990) |
| 0.00 | R2R020 | Cheriton Road (R2R) | 270,000 | 0 | 0 | 0 |
| 0.00 | R2R052 | Bennies Road (R2R) | 600,360 | 0 | 0 | 0 |
| 0.00 | RC003 | Cowalla Road (Capital) | 35,000 | 0 | 0 | 0 |
| 0.00 | RC004 | Beermullah Road West (Capital) | 15,219 | 0 | 0 | 0 |
| 0.00 | RC007 | Sappers Road (Capital) | 8,862 | 0 | 0 | 0 |
| 0.03 | RC009 | Guilderton Road - Rural (Capital) | 13,739 | 0 | 403 | (403) |
| 0.02 | RC039 | Cullalla Road (Capital) | 30,000 | 0 | 602 | (602) |
| 0.00 | RC048 | Telephone Road (Capital) | 400,000 | 0 | 149 | (149) |
| 0.00 | RRG003 | Cowalla Road (RRG) | 1,533,925 | 0 | 149 | (149) |
| 0.00 | TD0001 | Gingin Heritage Trail Upgrade | 105,500 | 0 | 0 | 0 |
| 0.00 | 140904900 | Lancelin Aged Units Fencing Replacement | 40,000 | 0 | 0 | 0 |
| 0.03 | | **Total** | **12,243,973** | **391,662** | **391,657** | **5** |

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 6 DISPOSAL OF ASSETS

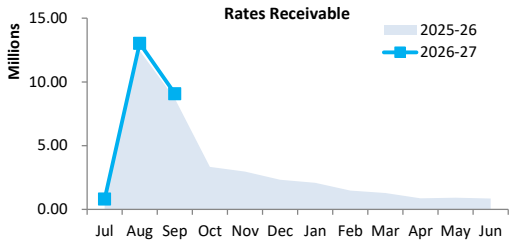
| Asset Ref. | Asset description | Budget Net Book Value | Budget Proceeds | Budget Profit | Budget (Loss) | YTD Actual Net Book Value | YTD Actual Proceeds | YTD Actual Profit | YTD Actual (Loss) |
|---|---|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ | $ | $ |
| | **Buildings** | | | | | | | | |
| | Sovereign Hill Entry Statement | 15,155 | 0 | 0 | (15,155) | 0 | 0 | 0 | 0 |
| | **Plant and equipment** | | | | | | | | |
| | GG026 - Case loader | 50,000 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | GG011 - Backhoe | 40,000 | 50,000 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| | GG088 - 8 wheeler truck | 28,000 | 40,000 | 12,000 | 0 | 0 | 0 | 0 | 0 |
| | **Vehicles** | | | | | | | | |
| | GG048 - Crew cab truck | 25,000 | 30,000 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| | GG017 - Space cab utility | 10,533 | 13,000 | 2,467 | 0 | 10,533 | 11,818 | 1,285 | 0 |
| | GG020 - Space cab utility | 15,000 | 17,000 | 2,000 | 0 | 15,000 | 15,455 | 455 | 0 |
| | GG073 - Space cab utility | 17,379 | 12,000 | 0 | (5,379) | 0 | 0 | 0 | 0 |
| | 8GG - Dual cab utility | 13,463 | 12,000 | 0 | (1,463) | 0 | 0 | 0 | 0 |
| | GG043 - Space cab utility | 16,000 | 12,000 | 0 | (4,000) | 0 | 0 | 0 | 0 |
| | 5GG - Dual cab utility | 18,000 | 20,000 | 2,000 | 0 | 0 | 0 | 0 | 0 |
| | | **248,530** | **256,000** | **33,467** | **(25,997)** | **25,533** | **27,273** | **1,740** | **0** |



SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 7 RECEIVABLES

| Rates receivable | 30 Jun 2026 | 30 Sep 2026 |
|---|---|---|
| | $ | $ |
| Opening arrears previous year | 572,666 | 854,891 |
| Levied this year | 12,025,936 | 12,636,999 |
| Less - collections to date | (11,743,711) | (4,413,581) |
| **Net rates collectable** | **854,891** | **9,078,309** |
| % Collected | 93.2% | 32.7% |




| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| Receivables - general | (8,670) | 311,807 | 19,979 | 3,160 | 2,109,493 | 2,435,768 |
| Percentage | (0.4%) | 12.8% | 0.8% | 0.1% | 86.6% | |
| **Balance per trial balance** | | | | | | |
| Trade receivables | | | | | | 2,435,768 |
| GST receivable | | | | | | (140,545) |
| Allowance for impairment of receivables from contracts with customers | | | | | | (39,972) |
| **Total receivables general outstanding** | | | | | | **2,255,251** |

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

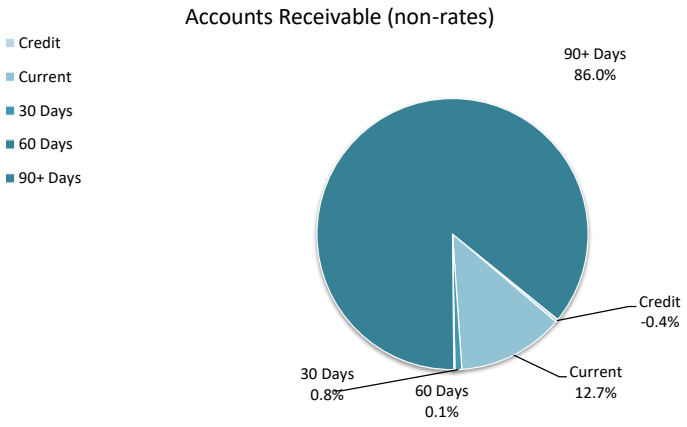
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 8 OTHER CURRENT ASSETS

| Other current assets | Opening Balance 1 July 2026 | Asset Increase | Asset Reduction | Closing Balance 30 September 20 |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| **Other financial assets at amortised cost** | | | | |
| Financial assets at amortised cost - term deposits | 0 | 14,006,964 | 0 | 14,006,964 |
| Financial assets at amortised cost - self supporting loans | 4,554 | 0 | 0 | 4,554 |
| **Inventory** | | | | |
| Fuel | 38,484 | 130,621 | (123,268) | 45,837 |
| History Books | 13,612 | 0 | 0 | 13,612 |
| **Other assets** | | | | |
| Prepayments | 234,766 | 0 | (234,766) | 0 |
| Contract assets | 166,409 | 0 | (88,952) | 77,457 |
| **Total other current assets** | **457,825** | **14,137,585** | **(446,986)** | **14,148,424** |

**Amounts shown above include GST (where applicable)**

**KEY INFORMATION**

**Other financial assets at amortised cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**Inventory**

Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Contract assets**

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

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

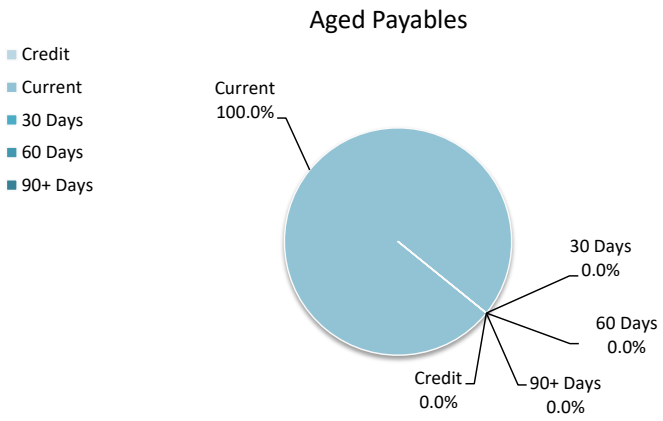
## 9 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| Payables - general | 0 | 262,695 | 0 | 0 | 0 | 262,695 |
| Percentage | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | |
| **Balance per trial balance** | | | | | | |
| Sundry creditors | | | | | | 262,695 |
| ATO liabilities | | | | | | (50,235) |
| Bonds & deposits | | | | | | 2,040,551 |
| Prepaid rates (excess rates) | | | | | | 81,681 |
| Accrued expenses | | | | | | 60,417 |
| Accrued interest on loans | | | | | | 25,778 |
| **Total payables general outstanding** | | | | | | **2,420,887** |

**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.



SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 10 BORROWINGS

### Repayments - borrowings

| Information on borrowings | | | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---|---|---|---|---|---|---|---|---|---|---|
| Particulars | Loan No. | 1 July 2026 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Tip Rationalisation Site | 111 | 301,838 | 0 | 0 | (301,839) | (301,839) | -1 | -1 | (2,435) | (9,795) |
| Guilderton Community Hall Extension | 114 | 112,830 | 0 | 0 | 0 | (54,437) | 112,830 | 58,393 | (2,014) | (7,101) |
| Regional Hardcourt Facility | 120 | 105,932 | 0 | 0 | 0 | (33,018) | 105,932 | 72,914 | (1,779) | (6,534) |
| Lot 44 Weld Street, Gingin | 123 | 51,465 | 0 | 0 | 0 | (24,852) | 51,465 | 26,613 | (900) | (3,157) |
| Regional Hardcourt Facility | 124A | 114,398 | 0 | 0 | 0 | (26,870) | 114,398 | 87,528 | (1,188) | (4,450) |
| Seabird Sea Wall | 127 | 12,009 | 0 | 0 | (12,009) | (12,009) | 0 | 0 | (22) | (151) |
| Altus Financials Suite | 131 | 110,145 | 0 | 0 | 0 | (10,083) | 110,145 | 100,062 | (537) | (2,086) |
| Gingin Outdoor Activity Space | 132 | 91,657 | 0 | 0 | 0 | (17,812) | 91,657 | 73,845 | (330) | (1,249) |
| Lancelin Cunliffe Street Carpark | 133 | 186,433 | 0 | 0 | 0 | (23,172) | 186,433 | 163,261 | (2,136) | (8,235) |
| Land for Future Gingin Sporting Precinct | 134 | 701,608 | 0 | 0 | 0 | (24,011) | 701,608 | 677,597 | (9,356) | (37,109) |
| | | 1,788,315 | 0 | 0 | (313,848) | (528,103) | 1,474,467 | 1,260,212 | (20,696) | (79,867) |
| **Self supporting loans** | | | | | | | | | | |
| Ledge Point Country Club Cool Room | | 7,609 | 0 | 0 | 0 | (2,482) | 7,609 | 5,127 | (41) | (151) |
| | | 7,609 | 0 | 0 | 0 | (2,482) | 7,609 | 5,127 | (41) | (151) |
| **Total** | | **1,795,924** | **0** | **0** | **(313,848)** | **(530,585)** | **1,482,076** | **1,265,339** | **(20,737)** | **(80,018)** |
| Current borrowings | | 530,585 | | | | | 216,737 | | | |
| Non-current borrowings | | 1,265,339 | | | | | 1,265,339 | | | |
| | | **1,795,924** | | | | | **1,482,076** | | | |

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

**KEY INFORMATION**
The City 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 GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 11 LEASE LIABILITIES

### Movement in carrying amounts

| Information on leases | | | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Particulars** | **Lease No.** | **1 July 2026** | **Actual** | **Budget** | **Actual** | **Budget** | **Actual** | **Budget** | **Actual** | **Budget** |
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Lancelin administration office | 1B | 8,077 | 0 | | (1,988) | (8,077) | 6,089 | 0 | (77) | (182) |
| Photocopier | 2A | 10,547 | 0 | | (1,929) | (7,851) | 8,618 | 2,695 | (79) | (315) |
| GG09 Vehicle lease | TBC | 0 | 0 | 123,324 | 0 | (18,292) | 0 | 105,032 | 0 | (5,293) |
| **Total** | | **18,624** | **0** | **123,324** | **(3,917)** | **(34,220)** | **14,707** | **107,727** | **(156)** | **(5,790)** |
| Current lease liabilities | | 15,928 | | | | | 12,011 | | | |
| Non-current lease liabilities | | 2,696 | | | | | 2,696 | | | |
| | | **18,624** | | | | | **14,707** | | | |

All lease repayments were financed by general purpose revenue.

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

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

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 12 OTHER CURRENT LIABILITIES

| Other current liabilities | Note | Opening Balance 1 July 2026 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 30 September 2026 |
|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ |
| **Other liabilities** | | | | | | |
| Contract liabilities | | 618,616 | 0 | 200,886 | (2,705) | 816,797 |
| Capital grant/contributions liabilities | | 4,257,905 | 0 | 1,567,042 | 0 | 5,824,947 |
| **Total other liabilities** | | 4,876,521 | 0 | 1,767,928 | (2,705) | 6,641,744 |
| **Employee Related Provisions** | | | | | | |
| Provision for annual leave | | 633,202 | 0 | 0 | 0 | 633,202 |
| Provision for long service leave | | 443,622 | 0 | 0 | 0 | 443,622 |
| **Total Provisions** | | 1,076,824 | 0 | 0 | 0 | 1,076,824 |
| **Other Provisions** | | | | | | |
| Provision for Landfill rehabilitation | | 239,332 | 0 | 0 | 0 | 239,332 |
| **Total Other Provisions** | | 239,332 | 0 | 0 | 0 | 239,332 |
| **Total other current liabilities** | | **6,192,677** | **0** | **1,767,928** | **(2,705)** | **7,957,900** |

**Amounts shown above include GST (where applicable)**

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

**KEY INFORMATION**

**Provisions**

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

**Employee Related Provisions**

**Short-term employee benefits**

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

**Other long-term employee benefits**

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

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

**Contract liabilities**

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

**Capital grant/contribution liabilities**

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

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| | Unspent grant, subsidies and contributions liability | | | | | Grants, subsidies and contributions revenue | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Provider | Liability 1 July 2026 | Increase in Liability | Decrease in Liability (As revenue) | Liability 30 Sep 2026 | Current Liability 30 Sep 2026 | Adopted Budget Revenue | YTD Budget | Annual Budget | Expected | YTD Revenue Actual |
| | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Grants and subsidies** | | | | | | | | | | |
| Financial Assistance Grants - General | 0 | 0 | 0 | 0 | 0 | 290,073 | 72,519 | 290,073 | 290,073 | 74,036 |
| Financial Assistance Grants - Roads | 0 | 0 | 0 | 0 | 0 | 247,752 | 61,938 | 247,752 | 247,752 | 44,105 |
| Seniors Week Grant | 0 | 0 | 0 | 0 | 0 | 3,000 | 0 | 3,000 | 3,000 | 0 |
| Australia Day Grant | 0 | 0 | 0 | 0 | 0 | 10,000 | 0 | 10,000 | 10,000 | 0 |
| Fire (MAF) Mitigation | 0 | 156,131 | 0 | 156,131 | 156,131 | 222,000 | 44,400 | 222,000 | 222,000 | 0 |
| Emergency Services Levy Operating Grant | 0 | 0 | 0 | 0 | 0 | 262,740 | 65,685 | 262,740 | 262,740 | 63,137 |
| CAP Grant Funding - Northern Beach Alliance | 0 | 0 | 0 | 0 | 0 | 22,500 | 0 | 22,500 | 22,500 | 0 |
| Coast WA Grant Program - Lancelin Coastal Erosion | 0 | 0 | 0 | 0 | 0 | 270,750 | 0 | 270,750 | 270,750 | 0 |
| Coast WA Grant Program - Emergency Erosion works | 0 | 0 | 0 | 0 | 0 | 187,500 | 0 | 187,500 | 187,500 | 0 |
| Coast WA Grant Program - Lancelin Coastal Erosion | 0 | 0 | 0 | 0 | 0 | 458,250 | 0 | 458,250 | 458,250 | 0 |
| CHRMAP Funding | 0 | 0 | 0 | 0 | 0 | 10,580 | 0 | 10,580 | 10,580 | 0 |
| CMPAP - Coastal Management Strategy Grant | 0 | 0 | 0 | 0 | 0 | 20,000 | 0 | 20,000 | 20,000 | 0 |
| Lancelin Offroad Vehicle Area Wheatbelt Development Commission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Science Week Grant - 2 x library events | 0 | 0 | 0 | 0 | 0 | 3,368 | 3,368 | 3,368 | 3,368 | 13,268 |
| SLWA Awards Nomination LA | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 5,000 | 0 |
| SLWA Encouraging Promising Practice Grant LA | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 5,000 | 0 |
| SLWA Technology Grant Lancelin | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 5,000 | 0 |
| | **0** | **156,131** | **0** | **156,131** | **156,131** | **2,023,513** | **247,910** | **2,023,513** | **2,023,513** | **194,546** |
| **Contributions** | | | | | | | | | | |
| Incentives for early payments of rates | 0 | 0 | 0 | 0 | 0 | 14,000 | 14,000 | 14,000 | 14,000 | 45,156 |
| BRMO Grant - DFES | 109,339 | 0 | 0 | 109,339 | 109,339 | | | | 0 | |
| Gingin Resilience Project - Mindaroo Foundation | 52,364 | 0 | (2,705) | 49,659 | 49,659 | 55,000 | 13,749 | 55,000 | 55,000 | 2,704 |
| Fire management reimbursements | 0 | 0 | 0 | 0 | 0 | 27,000 | 6,750 | 27,000 | 27,000 | 0 |
| CESM reimbursements | 0 | 0 | 0 | 0 | 0 | 100,709 | 25,177 | 100,709 | 100,709 | 0 |
| BRMC contribution | 0 | 0 | 0 | 0 | 0 | 74,863 | 18,714 | 74,863 | 74,863 | 0 |
| Contributions to Youth Week | 0 | 0 | 0 | 0 | 0 | 3,000 | 0 | 3,000 | 3,000 | 0 |
| Developer Contributions - Country Heights | 0 | 0 | 0 | 0 | 0 | 31,200 | 7,800 | 31,200 | 31,200 | 23,200 |
| Developer Contributions - Lancelin South | 0 | 0 | 0 | 0 | 0 | 25,000 | 0 | 25,000 | 25,000 | 932,233 |
| Contributions for halls based community leases | 0 | 0 | 0 | 0 | 0 | 7,000 | 0 | 7,000 | 7,000 | 0 |
| Contributions for recreational based community leases | 0 | 0 | 0 | 0 | 0 | 7,000 | 0 | 7,000 | 7,000 | 0 |
| | | | | 0 | 0 | | | | 0 | |
| Ausrisch Road Maintenance | 0 | 0 | 0 | 0 | 0 | 17,979 | 0 | 17,979 | 17,979 | 0 |
| Direct Maintenance Grant - State Road Funds to LG | 0 | 0 | 0 | 0 | 0 | 315,929 | 0 | 315,929 | 315,929 | 339,901 |
| Guilderton Caravan Park Deposit Liability | 456,914 | | | 456,914 | 456,914 | 0 | 0 | 0 | 0 | 0 |
| Market Public Liability Insurance | 0 | 0 | 0 | 0 | 0 | 2,000 | 0 | 2,000 | 2,000 | 201 |
| DLGSC CCTV Grants Program | 0 | 44,755 | 0 | 44,755 | 44,755 | 40,686 | 0 | 40,686 | 40,686 | 0 |
| | **618,616** | **44,755** | **(2,705)** | **660,666** | **660,666** | **721,366** | **86,190** | **721,366** | **721,366** | **1,343,395** |
| **TOTALS** | **618,616** | **200,886** | **(2,705)** | **816,797** | **816,797** | **2,744,879** | **334,100** | **2,744,879** | **2,744,879** | **1,537,941** |

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## 14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| | Capital grant/contribution liabilities | | | | | Capital grants, subsidies and contributions revenue | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Provider | Liability 1 July 2026 | Increase in Liability | Decrease in Liability (As revenue) | Liability 30 Sep 2026 | Current Liability 30 Sep 2026 | Adopted Budget Revenue | YTD Budget | Annual Budget | Expected | YTD Revenue Actual |
| | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Capital grants and subsidies** | | | | | | | | | | |
| DFES - Capital Grant - Buildings | 27,021 | 0 | 0 | 27,021 | 27,021 | 27,021 | 0 | 27,021 | 27,021 | 0 |
| Ledge Point Off-road Vehicle Area | 12,927 | 0 | 0 | 12,927 | 12,927 | 0 | 0 | | 0 | 0 |
| State Government Funding Master Trails Plan | 40,500 | 0 | 0 | 40,500 | 40,500 | 105,500 | 0 | 105,500 | 105,500 | 0 |
| Roads to Recovery | 4,177,457 | 957,995 | 0 | 5,135,452 | 5,135,452 | 981,669 | 0 | 981,669 | 981,669 | 0 |
| Regional Roads Group | 0 | 569,047 | | 569,047 | 569,047 | 1,022,616 | 0 | 1,022,616 | 1,022,616 | 3,600 |
| Roads to Recovery - Special Bridges Funding | 0 | 0 | 0 | 0 | 0 | 5,057,995 | 0 | 5,057,995 | 5,057,995 | 0 |
| Roads to Recoery Pathways funding | 0 | 0 | 0 | 0 | 0 | 54,371 | 0 | 54,371 | 54,371 | 0 |
| Black Spot Funding | 0 | 40,000 | 0 | 40,000 | 40,000 | 100,000 | 0 | 100,000 | 100,000 | 0 |
| Commodity Route Fundign | 0 | 0 | 0 | 0 | 0 | 400,000 | 0 | 400,000 | 400,000 | 0 |
| | **4,257,905** | **1,567,042** | **0** | **5,824,947** | **5,824,947** | **7,749,172** | **0** | **7,749,172** | **7,749,172** | **3,600** |

# SHIRE OF GINGIN

# MONTHLY FINANCIAL REPORT

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

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## SHIRE OF GINGIN
## STATEMENT OF FINANCIAL ACTIVITY
## FOR THE PERIOD ENDED 31 OCTOBER 2026

| | 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 | | 8,791,197 | 12,643,847 | **12,710,277** | 66,430 | 0.53% | ▲ |
| Rates excluding general rates | | 3,862,851 | 0 | **6,064** | 6,064 | | ▲ |
| Grants, subsidies and contributions | | 2,744,879 | 1,037,635 | **2,004,153** | 966,518 | 93.15% | ▲ |
| Fees and charges | | 5,816,326 | 3,424,199 | **3,487,790** | 63,591 | 1.86% | ▲ |
| Interest revenue | | 701,679 | 43,500 | **106,373** | 62,873 | 144.54% | ▲ |
| Other revenue | | 452,912 | 144,864 | **169,435** | 24,571 | 16.96% | ▲ |
| Profit on asset disposals | | 33,467 | 0 | **1,740** | 1,740 | | ▲ |
| | | **22,403,311** | **17,294,045** | **18,485,832** | **1,191,787** | 6.89% | |
| **Expenditure from operating activities** | | | | | | | |
| Employee costs | | (9,040,280) | (3,012,912) | **(2,656,007)** | 356,905 | 11.85% | ▲ |
| Materials and contracts | | (11,373,764) | (3,789,552) | **(3,334,153)** | 455,399 | 12.02% | ▲ |
| Utility charges | | (587,850) | (195,768) | **(171,695)** | 24,073 | 12.30% | ▲ |
| Depreciation | | (11,813,889) | (3,937,852) | **(2,950,587)** | 987,265 | 25.07% | ▲ |
| Finance costs | | (160,744) | (11,901) | **(27,104)** | (15,203) | (127.75%) | ▼ |
| Insurance | | (471,292) | (471,292) | **(476,298)** | (5,006) | (1.06%) | |
| Other expenditure | | (864,412) | (103,438) | **(137,593)** | (34,155) | (33.02%) | ▼ |
| Loss on asset disposals | | (25,997) | 0 | **0** | 0 | | |
| | | **(34,338,228)** | **(11,522,715)** | **(9,753,437)** | **1,769,278** | 15.35% | |
| Amounts excluded from operating activities | 2(c) | 11,881,355 | 3,937,852 | **2,948,847** | (989,005) | (25.12%) | ▼ |
| **Amount attributable to operating activities** | | **(53,562)** | **9,709,182** | **11,681,242** | **1,972,060** | 20.31% | |
| **INVESTING ACTIVITIES** | | | | | | | |
| **Inflows from investing activities** | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | | 7,749,172 | 0 | **3,600** | 3,600 | | ▲ |
| Proceeds from disposal of property, plant and equipment | | 256,000 | 30,000 | **27,273** | (2,727) | (9.09%) | |
| Proceeds from financial assets at amortised cost - self supporting loans | | 4,555 | 0 | **0** | 0 | | |
| Proceeds from disposal financial assets at amortised cost - term deposits | | | | **(36,296)** | (36,296) | | ▼ |
| | | **8,009,727** | **30,000** | **(5,423)** | **(35,423)** | (118.08%) | |
| **Outflows from investing activities** | | | | | | | |
| Right of use assets received - non cash | | (123,324) | 0 | **0** | 0 | | |
| Acquisition of property, plant and equipment | | (2,378,234) | (410,226) | **(378,060)** | 32,166 | 7.84% | ▲ |
| Acquisition of infrastructure | | (9,865,739) | (302,047) | **(66,559)** | 235,488 | 77.96% | ▲ |
| Payments for financial assets at amortised cost - term deposits | | 0 | 0 | **(19,970,668)** | (19,970,668) | | ▼ |
| | | **(12,367,297)** | **(712,273)** | **(20,415,287)** | **(19,703,014)** | (2766.22%) | |
| Amounts excluded from investing activities | 2(d) | 123,324 | 0 | **20,006,964** | 20,006,964 | | ▲ |
| **Amount attributable to investing activities** | | **(4,234,246)** | **(682,273)** | **(413,746)** | **268,527** | 39.36% | |
| **FINANCING ACTIVITIES** | | | | | | | |
| **Inflows from financing activities** | | | | | | | |
| Proceeds from new leases - non-cash | | 123,324 | 0 | **0** | 0 | | |
| Transfer from reserves | | 1,453,794 | 0 | **0** | 0 | | |
| | | **1,577,118** | **0** | **0** | **0** | | |
| **Outflows from financing activities** | | | | | | | |
| Repayment of borrowings | | (530,585) | (326,061) | **(326,061)** | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | | (34,220) | (5,231) | **(5,231)** | 0 | 0.00% | |
| Transfer to reserves | | (1,535,482) | 0 | **(39,749)** | (39,749) | | ▼ |
| | | **(2,100,287)** | **(331,292)** | **(371,041)** | **(39,749)** | (12.00%) | |
| Amounts excluded from financing activities | 2(e) | (123,324) | 0 | **0** | 0 | | |
| **Amount attributable to financing activities** | | **(646,493)** | **(331,292)** | **(371,041)** | **(39,749)** | (12.00%) | |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | | | | |
| **Surplus or deficit at the start of the financial year** | 2(a) | 4,934,301 | 4,934,301 | **5,185,837** | 251,536 | 5.10% | ▲ |
| Amount attributable to operating activities | | (53,562) | 9,709,182 | **11,681,242** | 1,972,060 | 20.31% | ▲ |
| Amount attributable to investing activities | | (4,234,246) | (682,273) | **(413,746)** | 268,527 | 39.36% | ▲ |
| Amount attributable to financing activities | | (646,493) | (331,292) | **(371,041)** | (39,749) | (12.00%) | ▼ |
| **Surplus or deficit after imposition of general rates** | | **0** | **13,629,918** | **16,082,292** | **2,452,374** | 17.99% | ▲ |

**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 GINGIN
## STATEMENT OF FINANCIAL POSITION
## FOR THE PERIOD ENDED 31 OCTOBER 2026

| | Actual 30 June 2026 | Actual as at 31 October 2026 |
|---|---|---|
| | $ | $ |
| **CURRENT ASSETS** | | |
| Cash and cash equivalents | 23,377,158 | 10,485,657 |
| Trade and other receivables | 1,832,346 | 4,996,640 |
| Other financial assets | 4,554 | 20,011,518 |
| Inventories | 52,095 | 52,957 |
| Other assets | 401,175 | 0 |
| **TOTAL CURRENT ASSETS** | 25,667,328 | 35,546,772 |
| | | |
| **NON-CURRENT ASSETS** | | |
| Trade and other receivables | 164,082 | 164,082 |
| Other financial assets | 160,306 | 160,306 |
| Property, plant and equipment | 69,561,905 | 69,369,629 |
| Infrastructure | 214,970,979 | 212,662,531 |
| Right-of-use assets | 18,126 | 12,883 |
| **TOTAL NON-CURRENT ASSETS** | 284,875,398 | 282,369,431 |
| | | |
| **TOTAL ASSETS** | 310,542,726 | 317,916,203 |
| | | |
| **CURRENT LIABILITIES** | | |
| Trade and other payables | 5,202,441 | 2,596,992 |
| Other liabilities | 4,876,521 | 6,425,210 |
| Lease liabilities | 15,928 | 10,697 |
| Borrowings | 530,585 | 204,524 |
| Employee related provisions | 1,076,824 | 1,076,824 |
| Other provisions | 239,332 | 239,332 |
| **TOTAL CURRENT LIABILITIES** | 11,941,631 | 10,553,579 |
| | | |
| **NON-CURRENT LIABILITIES** | | |
| Lease liabilities | 2,696 | 2,696 |
| Borrowings | 1,265,339 | 1,265,339 |
| Employee related provisions | 192,237 | 192,237 |
| Other provisions | 9,406,933 | 9,406,933 |
| **TOTAL NON-CURRENT LIABILITIES** | 10,867,205 | 10,867,205 |
| | | |
| **TOTAL LIABILITIES** | 22,808,836 | 21,420,784 |
| | | |
| **NET ASSETS** | **287,733,890** | **296,495,419** |
| | | |
| **EQUITY** | | |
| Retained surplus | 46,149,492 | 54,871,272 |
| Reserve accounts | 9,321,151 | 9,360,900 |
| Revaluation surplus | 232,263,247 | 232,263,247 |
| **TOTAL EQUITY** | **287,733,890** | **296,495,419** |

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

## SHIRE OF GINGIN
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
## FOR THE PERIOD ENDED 31 OCTOBER 2026

### 1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

#### BASIS OF PREPARATION

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

***Local Government Act 1995 requirements***
*Section 6.4(2) of the Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996,* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied with exception to the following:

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 31 October 2026

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

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

**Material accounting policies**
Material accounting policies utilised in the preparation of these statements are as described within the 2026-27 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
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF GINGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

## 2 NET CURRENT ASSETS INFORMATION

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

| | Note | Adopted Budget Opening 1 July 2026 | Actual as at 30 June 2026 | Actual as at 31 October 2026 |
|---|---|---|---|---|
| **Current assets** | | $ | $ | $ |
| Cash and cash equivalents | | 14,636,669 | 23,377,158 | 10,485,657 |
| Trade and other receivables | | 2,536 | 1,832,346 | 4,996,640 |
| Other financial assets | | 1,794,731 | 4,554 | 20,011,518 |
| Inventories | | 35,527 | 52,095 | 52,957 |
| Other assets | | 101,777 | 401,175 | 0 |
| | | 16,571,240 | 25,667,328 | 35,546,772 |
| **Less: current liabilities** | | | | |
| Trade and other payables | | (2,216,623) | (5,202,441) | (2,596,992) |
| Other liabilities | | (3,278,186) | (4,876,521) | (6,425,210) |
| Lease liabilities | | (25,727) | (15,928) | (10,697) |
| Borrowings | | (228,690) | (530,585) | (204,524) |
| Employee related provisions | | (1,102,729) | (1,076,824) | (1,076,824) |
| Other provisions | | (98,105) | (239,332) | (239,332) |
| | | (6,950,060) | (11,941,631) | (10,553,579) |
| Net current assets | | 9,621,180 | 13,725,697 | 24,993,193 |
| Less: Total adjustments to net current assets | 2(b) | (9,621,180) | (8,539,860) | (8,910,901) |
| **Closing funding surplus / (deficit)** | | **0** | **5,185,837** | **16,082,292** |

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

| | | | | |
|---|---|---|---|---|
| **Adjustments to net current assets** | | | | |
| Less: Reserve accounts | | (9,971,166) | (9,321,151) | (9,360,900) |
| Less: Current assets not expected to be received at end of year | | | | |
| - Financial assets at amortised cost - self supporting loans | | (2,536) | (4,554) | (4,554) |
| Add: Current liabilities not expected to be cleared at the end of the year | | | | |
| - Current portion of lease liabilities | | 25,727 | 15,928 | 10,697 |
| - Current portion of borrowings | | 228,690 | 530,585 | 204,524 |
| Add: Current liabilities covered by funds held in reserve account | | | | |
| - Current portion of other provisions | | 98,105 | 239,332 | 239,332 |
| **Total adjustments to net current assets** | 2(a) | **(9,621,180)** | **(8,539,860)** | **(8,910,901)** |

### (c) Amounts excluded from operating activities

| | Adopted Budget Estimates 30 June 2027 | YTD Budget Estimates 31 October 2026 | YTD Actual 31 October 2026 |
|---|---|---|---|
| | $ | $ | $ |
| Less: Profit on asset disposals | (33,467) | 0 | (1,740) |
| Add: Loss on disposal of assets | 25,997 | 0 | 0 |
| Add: Depreciation | 11,813,889 | 3,937,852 | 2,950,587 |
| Movement in current liabilities associated funds held in reserve account: | | | |
| - Other provisions | 74,936 | 0 | 0 |
| **Total amounts excluded from operating activities** | **11,881,355** | **3,937,852** | **2,948,847** |

### (d) Amounts excluded from investing activities

| | | | |
|---|---|---|---|
| Add: Right of use assets received - non-cash | 123,324 | 0 | 0 |
| Reconciling item - movement between current assets | | | |
| - Financial assets at amortised cost - term deposits | 0 | 0 | 20,006,964 |
| **Total amounts excluded from investing activities** | **123,324** | **0** | **20,006,964** |

### (e) Amounts excluded from financing activities

| | | | |
|---|---|---|---|
| Non-cash proceeds from new leases | (123,324) | 0 | 0 |
| **Total non-cash amounts excluded from financing activities** | **(123,324)** | **0** | **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 GINGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

## 3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2026-27 year is $30,000 or 10.00% whichever is the greater.

| Description | Var. $ | Var. % | |
|---|---|---|---|
| | $ | % | |
| **Revenue from operating activities** | | | |
| **General rates**<br>Interim Rates Notices | 66,430 | 0.53% | ▲ |
| **Rates excluding general rates**<br>Payment of ex-gratia rates for 2025/26 paid in 2026/27 | 6,064 | 1.86% | ▲ |
| **Grants, subsidies and contributions**<br>Planning and development contributions received on finalisation of deed and Direct Road Grant timing | 966,518 | 93.15% | ▲ |
| **Fees and charges**<br>Additional fees and charges from building, parking fees, domestic refuse and waste management fees above budgeted for this period of time. | 63,591 | 1.86% | ▲ |
| **Interest revenue**<br>Timing of bank interest | 62,873 | 144.54% | ▲ |
| **Other revenue**<br>Sucessful insurance claims | 24,571 | 16.96% | ▲ |
| **Profit on asset disposals**<br>Timing on disposal of assets | 1,740 | 0.00% | ▲ |
| **Expenditure from operating activities** | | | |
| **Employee costs**<br>Timing of payroll payments and training and on costs | 356,905 | 11.85% | ▲ |
| **Materials and contracts**<br>Timing of maintenance work and other non-discretionary spending | 455,399 | 12.02% | ▲ |
| **Utility charges**<br>Billing cycle timing for utilities | 24,073 | 12.30% | ▲ |
| **Depreciation**<br>Depreciation not yet raised | 987,265 | 25.07% | ▲ |
| **Finance costs**<br>Accrued interest on loans | (15,203) | (127.75%) | ▼ |
| **Other expenditure**<br>Timing of environmental allocation to groups and community grants program payments | (34,155) | (33.02%) | ▼ |
| **Amounts excluded from operating activities**<br>Depreciation not yet raised | (989,005) | (25.12%) | ▼ |
| **Inflows from investing activities** | | | |
| **Proceeds from capital grants, subsidies and contributions**<br>Timing of capital grants | 3,600 | 0.00% | ▲ |
| **Proceeds from disposal financial assets at amortised cost - term deposits**<br>Term Deposits over 3 months | (36,296) | 0.00% | ▼ |
| **Outflows from investing activities** | | | |
| **Acquisition of property, plant and equipment**<br>Timing of plant purchases - see note 5 | 32,166 | 7.84% | ▲ |
| **Acquisition of infrastructure**<br>Timing of Capital works - see note 5 | 235,488 | 77.96% | ▲ |
| **Payments for financial assets at amortised cost - term deposits**<br>Term Deposits over 3 months | (19,970,668) | 0.00% | ▼ |
| **Amounts excluded from investing activities**<br>Term Deposits over 3 months | 20,006,964 | 0.00% | ▲ |
| **Outflows from financing activities** | | | |
| **Transfer to reserves**<br>Transfer to reserves done as end of year process | (39,749) | 0.00% | ▼ |
| **Surplus or deficit at the start of the financial year**<br>End of year processes ongoing | 251,536 | 5.10% | ▲ |
| **Surplus or deficit after imposition of general rates** | 2,452,374 | 17.99% | ▲ |

# SHIRE OF GINGIN

## 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 GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

## 1 KEY INFORMATION

### Funding Surplus or Deficit Components

**Funding surplus / (deficit)**

| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|---|
| Opening | $4.93 M | $4.93 M | $5.19 M | $0.25 M |
| Closing | $0.00 M | $13.63 M | $16.08 M | $2.45 M |

Refer to Statement of Financial Activity

**Cash and cash equivalents**

| | $10.49 M | % of total |
|---|---|---|
| Unrestricted Cash | $10.12 M | 96.6% |
| Restricted Cash | $0.36 M | 3.4% |

Refer to 3 - Cash and Financial Assets

**Payables**

| | $2.60 M | % Outstanding |
|---|---|---|
| Trade Payables | $0.34 M | |
| 0 to 30 Days | | 86.5% |
| Over 30 Days | | 13.5% |
| Over 90 Days | | 0.0% |

Refer to 7 - Payables

**Receivables**

| | $1.07 M | % Collected |
|---|---|---|
| Rates Receivable | $3.93 M | 71.1% |
| Trade Receivable | $1.07 M | % Outstanding |
| Over 30 Days | | 87.0% |
| Over 90 Days | | 83.6% |

Refer to 5 - Receivables

### Key Operating Activities

**Amount attributable to operating activities**

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|
| ($0.05 M) | $9.71 M | $11.68 M | $1.97 M |

Refer to Statement of Financial Activity

**Rates Revenue**

| | | |
|---|---|---|
| YTD Actual | $12.71 M | % Variance |
| YTD Budget | $12.64 M | 0.5% |

**Grants and Contributions**

| | | |
|---|---|---|
| YTD Actual | $1.61 M | % Variance |
| YTD Budget | #REF! | 0.0% |

Refer to 11 - Grants and Contributions

**Fees and Charges**

| | | |
|---|---|---|
| YTD Actual | $3.49 M | % Variance |
| YTD Budget | $3.42 M | 1.9% |

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) |
|---|---|---|---|
| ($4.23 M) | ($0.68 M) | ($0.41 M) | $0.27 M |

Refer to Statement of Financial Activity

**Proceeds on sale**

| | | |
|---|---|---|
| YTD Actual | $0.03 M | % |
| Adopted Budget | $0.26 M | (89.3%) |

Refer to 6 - Disposal of Assets

**Asset Acquisition**

| | | |
|---|---|---|
| YTD Actual | $0.44 M | % Spent |
| Adopted Budget | $12.24 M | (96.4%) |

Refer to 5 - Capital Acquisitions

**Capital Grants**

| | | |
|---|---|---|
| YTD Actual | $0.00 M | % Received |
| Adopted Budget | $7.75 M | (100.0%) |

Refer to 5 - Capital Acquisitions

### Key Financing Activities

**Amount attributable to financing activities**

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|
| ($0.65 M) | ($0.33 M) | ($0.37 M) | ($0.04 M) |

Refer to Statement of Financial Activity

**Borrowings**

| | |
|---|---|
| Principal repayments | ($0.33 M) |
| Interest expense | ($0.03 M) |
| Principal due | $1.47 M |

Refer to 8 - Borrowings

**Reserves**

| | |
|---|---|
| Reserves balance | $9.36 M |
| Net Movement | $0.04 M |

Refer to 4 - Cash Reserves

**Lease Liability**

| | |
|---|---|
| Principal repayments | ($0.01 M) |
| Interest expense | ($0.00 M) |
| Principal due | $0.01 M |

Refer to Note 9 - Lease Liabilites

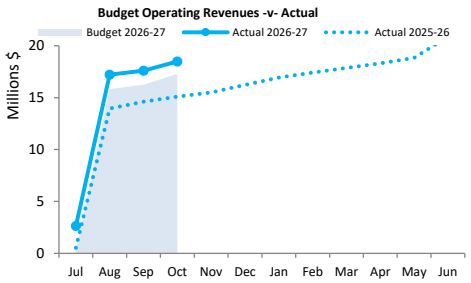
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

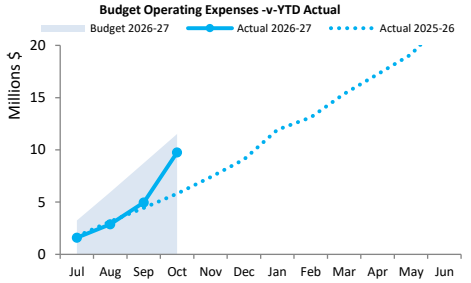
## 2 KEY INFORMATION - GRAPHICAL

### OPERATING ACTIVITIES

#### OPERATING REVENUE

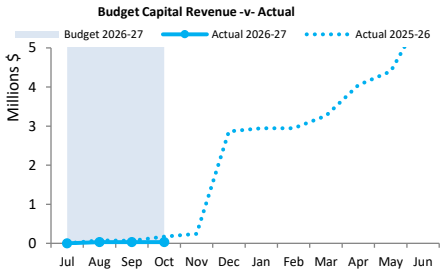



#### OPERATING EXPENSES

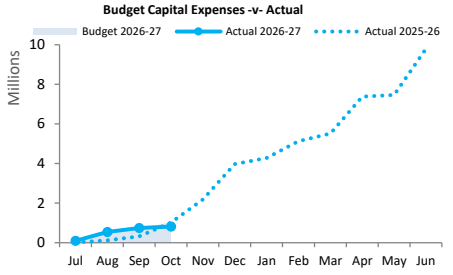



### INVESTING ACTIVITIES

#### CAPITAL REVENUE

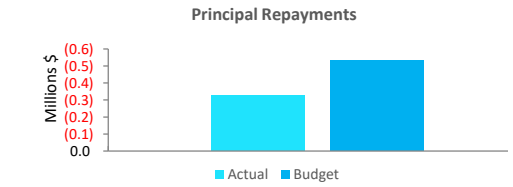


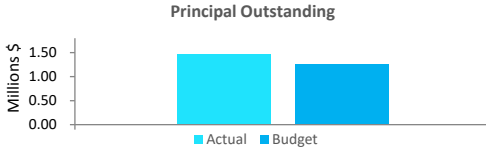

#### CAPITAL EXPENSES

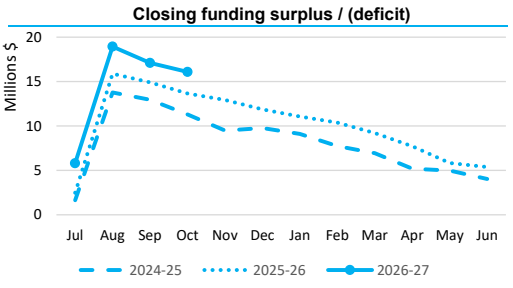



### FINANCING ACTIVITIES

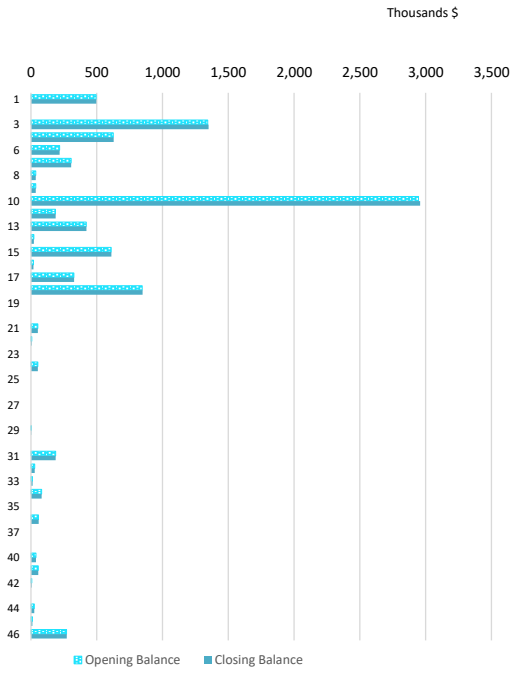
#### BORROWINGS




#### RESERVES




Refer to Note 4 - Reserves

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

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

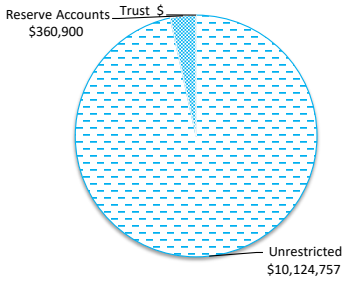
## 3 CASH AND CASH EQUIVALENTS

| Description | Classification | Unrestricted | Reserve Accounts | Total | Trust | Institution | Interest Rate | Maturity Date |
|---|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | | | |
| Municipal Bank Account | Cash and cash equivalents | 1,586,361 | 0 | 1,586,361 | 0 | Bendigo Bank | 0.00% | at call |
| Reserve Bank Account | Cash and cash equivalents | 0 | 360,900 | 360,900 | 0 | Bendigo Bank | 3.85% | at call |
| Cash on hand | Cash and cash equivalents | 2,100 | 0 | 2,100 | 0 | Petty Cash/Till float | N/A | at call |
| Term Deposit Municipal | Cash and cash equivalents | 2,036,296 | 0 | 2,036,296 | 0 | Bendigo Bank | 5.20% | Jan-27 |
| Term Deposit Municipal | Cash and cash equivalents | 3,500,000 | 0 | 3,500,000 | 0 | Bendigo Bank | 4.70% | Dec-26 |
| Term Deposit Municipal | Cash and cash equivalents | 1,000,000 | 0 | 1,000,000 | 0 | Bendigo Bank | 4.35% | Nov-26 |
| Term Deposit Municipal | Cash and cash equivalents | 1,000,000 | 0 | 1,000,000 | 0 | Bendigo Bank | 4.40% | Nov-26 |
| | | 1,000,000 | 0 | 1,000,000 | 0 | Bendigo Bank | 4.50% | Nov-26 |
| **Total** | | **10,124,757** | **360,900** | **10,485,656** | **0** | | | |
| **Comprising** | | | | | | | | |
| Cash and cash equivalents | | 10,124,757 | 360,900 | 10,485,656 | 0 | | | |
| | | **10,124,757** | **360,900** | **10,485,656** | **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 6 - Other assets.



SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

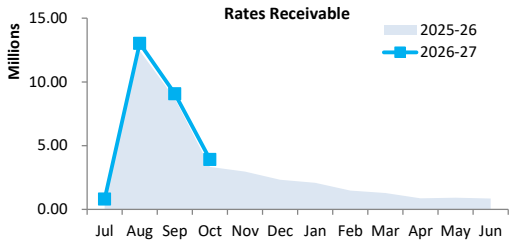
## 4 RESERVE ACCOUNTS

| | Budget | | | | Actual | | | |
|---|---|---|---|---|---|---|---|---|
| Reserve account name | Opening Balance | Transfers In (+) | Transfers Out (-) | Closing Balance | Opening Balance | Transfers In (+) | Transfers Out (-) | Closing Balance |
| | $ | $ | $ | $ | $ | $ | $ | $ |
| **Reserve accounts restricted by legislation** | | | | | | | | |
| Public Open Space | 38,094 | 1,348 | 0 | 39,442 | 38,094 | 162 | 0 | 38,256 |
| **Reserve accounts restricted by Council** | | | | | | | | |
| LSL Annual Sick Leave and Staff Contingency | 494,495 | 17,501 | 0 | 511,996 | 494,495 | 2,109 | 0 | 496,604 |
| Plant and Equipment Reserve | 1,333,795 | 47,205 | (374,478) | 1,006,522 | 1,343,709 | 5,730 | 0 | 1,349,439 |
| Land and Buildings Reserve | 727,807 | 25,758 | 0 | 753,565 | 626,129 | 2,670 | 0 | 628,799 |
| Guilderton Caravan Park Reserve | 217,813 | 107,709 | 0 | 325,522 | 217,813 | 929 | 0 | 218,742 |
| Shire Recreation Development Reserve | 304,946 | 10,792 | 0 | 315,738 | 304,946 | 1,300 | 0 | 306,246 |
| Redfield Park Reserve | 36,217 | 1,282 | 0 | 37,499 | 36,217 | 154 | 0 | 36,371 |
| Ocean Farm Recreation Reserve | 35,862 | 1,269 | 0 | 37,131 | 35,862 | 153 | 0 | 36,015 |
| Tip Rationalisation Reserve | 3,437,538 | 521,657 | (860,520) | 3,098,675 | 2,945,345 | 12,560 | 0 | 2,957,905 |
| Lancelin Community Sport and Recreation Reserve | 205,926 | 36,394 | 0 | 242,320 | 186,280 | 794 | 0 | 187,074 |
| Community Infrastructure | 414,963 | 351,499 | 0 | 766,462 | 420,563 | 1,793 | 0 | 422,356 |
| Staff Housing Reserve | 21,532 | 762 | 0 | 22,294 | 21,532 | 92 | 0 | 21,624 |
| Future Infrastructure Reserve | 609,163 | 21,559 | 0 | 630,722 | 609,163 | 2,598 | 0 | 611,761 |
| Guilderton Country Club Reserve | 18,755 | 9,143 | 0 | 27,898 | 18,755 | 80 | 0 | 18,835 |
| Coastal Management Reserve - Coastal Inundation | 286,841 | 110,152 | (175,250) | 221,743 | 326,341 | 1,392 | 0 | 327,733 |
| Guilderton Foreshore Reserve | 842,570 | 90,613 | 0 | 933,183 | 845,463 | 3,605 | 0 | 849,068 |
| Seniors Housing Reserve | 56,647 | 31,305 | 0 | 87,952 | 52,905 | 226 | 0 | 53,131 |
| Gingin Railway Station Reserve | 6,614 | 234 | 0 | 6,848 | 6,614 | 28 | 0 | 6,642 |
| Contributions to Roads Reserve - Cullalla Road Intersection | 51,937 | 1,838 | 0 | 53,775 | 51,937 | 221 | 0 | 52,158 |
| Contribution to Roads Reserve - Chitna Road | 3,462 | 123 | 0 | 3,585 | 3,462 | 15 | 0 | 3,477 |
| Contribution to Roads Reserve - Balance of Muni Funds | 179,344 | 6,347 | 0 | 185,691 | 187,410 | 799 | 0 | 188,209 |
| Community Infrastructure Reserve - Lower Coastal Fire Control | 29,086 | 1,029 | 0 | 30,115 | 29,086 | 124 | 0 | 29,210 |
| Community Infrastructure Reserve - Gingin Logo Plates | 11,802 | 718 | 0 | 12,520 | 11,802 | 50 | 0 | 11,852 |
| Community Infrastructure Reserve - Gingin Ambulance | 80,864 | 8,862 | 0 | 89,726 | 80,865 | 345 | 0 | 81,210 |
| Community Infrastructure - Lancelin Ambulance | 58,005 | 20,053 | 0 | 78,058 | 58,005 | 247 | 0 | 58,252 |
| Guilderton Trailer Parking Reserve | 55,013 | 6,987 | 0 | 62,000 | 55,171 | 235 | 0 | 55,406 |
| Gingin Outdoor Activity Space (GOAS) Playground | 6,084 | 215 | 0 | 6,299 | 6,084 | 26 | 0 | 6,110 |
| Community Resilience Reserve | 25,567 | 905 | (25,567) | 905 | 25,567 | 109 | 0 | 25,676 |
| Contribution to Roads Reserve - Aurisch Road Maintenance | 28,267 | 18,979 | (17,979) | 29,267 | 11,067 | 47 | 0 | 11,114 |
| Community Infrastructure - Development Reserve Fund Lot 601 Broc | 270,469 | 58,244 | 0 | 328,713 | 270,469 | 1,153 | 0 | 271,622 |
| Community Facilities Fund | 0 | 25,000 | 0 | 25,000 | 0 | 0 | 0 | 0 |
| | **9,889,478** | **1,535,482** | **(1,453,794)** | **9,971,166** | **9,321,151** | **39,749** | **0** | **9,360,900** |

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

## 5 RECEIVABLES

| Rates receivable | 30 Jun 2026 | 31 Oct 2026 |
|---|---|---|
| | $ | $ |
| Opening arrears previous year | 572,666 | 854,891 |
| Levied this year | 12,025,936 | 12,716,341 |
| Less - collections to date | (11,743,711) | (9,642,801) |
| **Net rates collectable** | **854,891** | **3,928,431** |
| % Collected | 93.2% | 71.1% |




| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| Receivables - general | (5,079) | 150,917 | 18,499 | 19,815 | 938,336 | 1,122,488 |
| Percentage | (0.5%) | 13.4% | 1.6% | 1.8% | 83.6% | |
| **Balance per trial balance** | | | | | | |
| Trade receivables | | | | | | 1,122,488 |
| GST receivable | | | | | | (14,307) |
| Allowance for impairment of receivables from contracts with customers | | | | | | (39,972) |
| **Total receivables general outstanding** | | | | | | **1,068,209** |

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

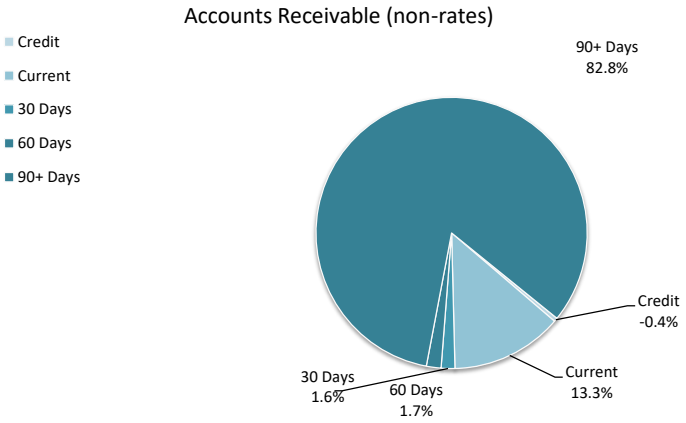
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

## 6 OTHER CURRENT ASSETS

| Other current assets | Opening Balance 1 July 2026 | Asset Increase | Asset Reduction | Closing Balance 31 October 202 |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| **Other financial assets at amortised cost** | | | | |
| Financial assets at amortised cost - term deposits | 0 | 19,970,668 | 0 | 20,006,964 |
| Financial assets at amortised cost - self supporting loans | 4,554 | 0 | 0 | 4,554 |
| **Inventory** | | | | |
| Fuel | 38,484 | 157,711 | (156,849) | 39,345 |
| History Books | 13,612 | 0 | 0 | 13,612 |
| **Other assets** | | | | |
| Prepayments | 234,766 | 0 | (234,766) | 0 |
| Contract assets | 166,409 | 0 | (166,409) | 0 |
| **Total other current assets** | **457,825** | **20,128,379** | **(558,024)** | **20,064,475** |

**Amounts shown above include GST (where applicable)**

**KEY INFORMATION**

**Other financial assets at amortised cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**Inventory**

Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Contract assets**

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

SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

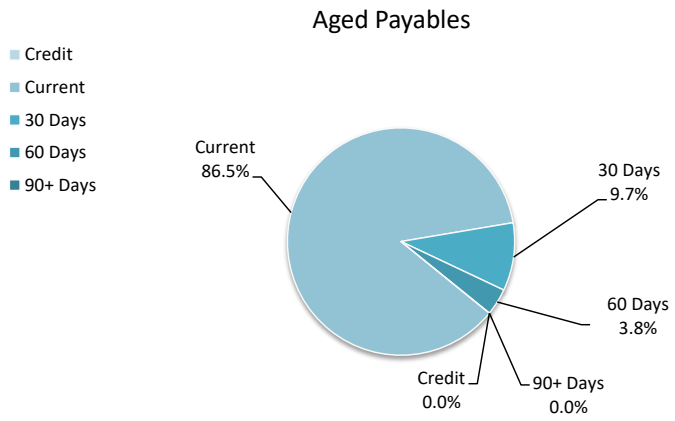
## 7 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| Payables - general | 0 | 290,589 | 32,516 | 12,787 | 0 | 335,892 |
| Percentage | 0.0% | 86.5% | 9.7% | 3.8% | 0.0% | |
| **Balance per trial balance** | | | | | | |
| Sundry creditors | | | | | | 335,892 |
| ATO liabilities | | | | | | (299) |
| Bonds & deposits | | | | | | 2,036,066 |
| Prepaid rates (excess rates) | | | | | | 134,806 |
| Accrued expenses | | | | | | 60,417 |
| Accrued interest on loans | | | | | | 30,110 |
| **Total payables general outstanding** | | | | | | **2,596,992** |

**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.



SHIRE OF GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

## 8 BORROWINGS

### Repayments - borrowings

| Information on borrowings | | | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---|---|---|---|---|---|---|---|---|---|---|
| Particulars | Loan No. | 1 July 2026 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Tip Rationalisation Site | 111 | 301,838 | 0 | 0 | (301,839) | (301,839) | -1 | -1 | (2,435) | (9,795) |
| Guilderton Community Hall Extension | 114 | 112,830 | 0 | 0 | 0 | (54,437) | 112,830 | 58,393 | (2,693) | (7,101) |
| Regional Hardcourt Facility | 120 | 105,932 | 0 | 0 | 0 | (33,018) | 105,932 | 72,914 | (2,378) | (6,534) |
| Lot 44 Weld Street, Gingin | 123 | 51,465 | 0 | 0 | (12,214) | (24,852) | 39,251 | 26,613 | (1,167) | (3,157) |
| Regional Hardcourt Facility | 124A | 114,398 | 0 | 0 | 0 | (26,870) | 114,398 | 87,528 | (1,588) | (4,450) |
| Seabird Sea Wall | 127 | 12,009 | 0 | 0 | (12,009) | (12,009) | 0 | 0 | (22) | (151) |
| Altus Financials Suite | 131 | 110,145 | 0 | 0 | 0 | (10,083) | 110,145 | 100,062 | (717) | (2,086) |
| Gingin Outdoor Activity Space | 132 | 91,657 | 0 | 0 | 0 | (17,812) | 91,657 | 73,845 | (441) | (1,249) |
| Lancelin Cunliffe Street Carpark | 133 | 186,433 | 0 | 0 | 0 | (23,172) | 186,433 | 163,261 | (2,855) | (8,235) |
| Land for Future Gingin Sporting Precinct | 134 | 701,608 | 0 | 0 | 0 | (24,011) | 701,608 | 677,597 | (12,509) | (37,109) |
| | | 1,788,315 | 0 | 0 | (326,061) | (528,103) | 1,462,254 | 1,260,212 | (26,805) | (79,867) |
| **Self supporting loans** | | | | | | | | | | |
| Ledge Point Country Club Cool Room | | 7,609 | 0 | 0 | 0 | (2,482) | 7,609 | 5,127 | (55) | (151) |
| | | 7,609 | 0 | 0 | 0 | (2,482) | 7,609 | 5,127 | (55) | (151) |
| **Total** | | **1,795,924** | **0** | **0** | **(326,061)** | **(530,585)** | **1,469,863** | **1,265,339** | **(26,860)** | **(80,018)** |
| Current borrowings | | 530,585 | | | | | 204,524 | | | |
| Non-current borrowings | | 1,265,339 | | | | | 1,265,339 | | | |
| | | **1,795,924** | | | | | **1,469,863** | | | |

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

**KEY INFORMATION**
The City 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 GINGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

## 9 LEASE LIABILITIES

### Movement in carrying amounts

| Information on leases | | | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Particulars** | **Lease No.** | **1 July 2026** | **Actual** | **Budget** | **Actual** | **Budget** | **Actual** | **Budget** | **Actual** | **Budget** |
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Lancelin administration office | 1B | 8,077 | 0 | | (2,655) | (8,077) | 5,422 | 0 | (98) | (182) |
| Photocopier | 2A | 10,547 | 0 | | (2,577) | (7,851) | 7,970 | 2,695 | (79) | (315) |
| GG09 Vehicle lease | TBC | 0 | 0 | 123,324 | 0 | (18,292) | 0 | 105,032 | 0 | (5,293) |
| **Total** | | **18,624** | **0** | **123,324** | **(5,231)** | **(34,220)** | **13,393** | **107,727** | **(177)** | **(5,790)** |
| Current lease liabilities | | 15,928 | | | | | 10,697 | | | |
| Non-current lease liabilities | | 2,696 | | | | | 2,696 | | | |
| | | **18,624** | | | | | **13,393** | | | |

All lease repayments were financed by general purpose revenue.

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

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

## 12.2 WRITE OFF FOREST PRODUCTS COMMISSION RATES

| | |
|---|---|
| File | RAV/3 |
| Author | Alarna Richards – Coordinator Financial Planning and Reporting |
| Reporting Officer | Leanne Parola - Acting Executive Manager Corporate and Community Services |
| Refer | Nil |
| Appendices | Nil |

### DISCLOSURES OF INTEREST

### PURPOSE

For Council to consider writing off rates and interest raised on properties owned by the Forest Products Commission (FPC).

### BACKGROUND

The FPC owns one freehold property within the Shire of Gingin. Rates totalling $11,679.06 remain unpaid. This includes $5,901.35 in arrears and $5,777.71 in current year rates and waste management fees.

### COMMENT

In the past the FPC has contributed to the rate base of each local government, which has in turn helped fund road maintenance and construction, the maintenance and development of towns within each local government area, and operational costs. These costs cover a myriad of responsibilities, including but not limited to:

- Rubbish tips;
- Community events; and
- Department of Transport licensing.

The FPC has historically paid rates directly to local governments in which its plantations are located.

In September 2025, the FPC identified under Section 43(2) of the *Forest Products Act 2000* (the FP Act) that it is legally exempt from paying rates to local governments for unleased land. Instead, under Section 43(4) of the FP Act, it is required to pay a rates equivalent amount directly to the Treasurer each year.

The Treasurer, under Section 43(2) of the FP Act, determines the amount and the timing of these payments.

As a gesture of goodwill, the FPC has offered to contribute a sponsorship amount of $11,000 to the Shire to support local government services over the period 2025/26 and 2026/27 and is open to further discussions regarding ongoing support of services that directly support the plantation industry.

## RISK IMPLICATIONS

Failure to write off rates raised against a property that is legally exempt from rates exposes the Shire to risk of legislative non-compliance, revenue recognition errors and potential audit findings, debt management issues and reputational risk.

## STATUTORY/LOCAL LAW IMPLICATIONS

*Local Government Act 1995*
Part 6 Financial management
Division 6 Rates and service charges
Section 6.28 Basis of Rates

Section 6.12(1)(c) of the *Local Government Act 1995* states that a local government can write off any amount of money which is owed to the local government.

Section 6.39(2) of the *Local Government Act 1995* states that a local government is required to amend a rate record for the current financial year to ensure that the information contained in the record is current and correct and that the record is in accordance with the Act.

The power to write off debts under the *Local Government Act 1995* only applies to amounts owing to the local government (ie rates, fees and charges). The Emergency Services Levy is statutorily excluded because it is collected on behalf of the State.

## POLICY IMPLICATIONS

Nil

## BUDGET IMPLICATIONS

The total amount of rates, waste management fees and interest to be written off is $11,679.06.

The Forest Products Commission has offered a sponsorship amount of $11,000 in recognition of the loss of rates for 2025/26 and 2026/27.

## STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2026-2036

| | |
|---|---|
| **Aspiration** | 4. Excellence & Accountability - Deliver Quality Leadership and Business Expertise |
| **Strategic Objective** | 4.4 Strategic & Sustainable Financial Planning - Undertake long-term resource planning and allocation in accordance with the Integrated Planning and Reporting Framework. |

## VOTING REQUIREMENTS – SIMPLE MAJORITY

## OFFICER RECOMMENDATION

**That Council agree to write off the following outstanding rates and rates interest totalling $11,679.06:**

| Assessment | Rates | Rates Interest |
|---|---|---|
| A6241 – Lot 100 Cowalla Road Wanerie | $11,305.67 | $373.39 |

## 12.3 A2061 RATES WRITE OFF

| | |
|---|---|
| File | RAV/47 |
| Author | Leanne Parola - Acting Executive Manager Corporate and Community Services |
| Reporting Officer | Leanne Parola - Acting Executive Manager Corporate and Community Services |
| Refer | N/A |
| Appendices | Nil |

### DISCLOSURES OF INTEREST

### PURPOSE

To write off rates raised on Crown land that became non-rateable on 1 November 2022.

### BACKGROUND

Rates have been incorrectly levied on an Assessment which became non-rateable on 1 November 2022 following the expiration of a pastoral lease on Crown land.

### COMMENT

2793 Cowalla Road, Cowalla is Crown land which was previously subject to a pastoral lease. The lease expired on 1 November 2022 at which time the property became non-rateable.

Rates, waste management fees, Emergency Service Levy, legal charges and interest totalling $2,076.03 have since been levied incorrectly.

### RISK IMPLICATIONS

Failure to write off rates raised against a property that is legally exempt from rates exposes the Shire to risk of legislative non-compliance, revenue recognition errors and potential audit findings, debt management issues and reputational risk.

### STATUTORY/LOCAL LAW IMPLICATIONS

Section 6.26(2) of the *Local Government Act 1995* states that land which is the property of the Crown and is unoccupied is not rateable land.

Section 6.12 of the *Local Government Act 1995* provides local governments with the power to defer, grant discounts, waive or write off debts owed to the local government. This includes rates on properties raised in error.

## POLICY IMPLICATIONS

There are no policy implications.

## BUDGET IMPLICATIONS

The effect of the Officer Recommendation would be to increase the cost of rates written off, and reduce the rates receivable balance by $2,076.03. This will have negligible impact on the 2026/27 budget.

## STRATEGIC IMPLICATIONS

Nil

## VOTING REQUIREMENTS - SIMPLE MAJORITY

### OFFICER RECOMMENDATION

**That the outstanding balance of rates assessment A2061 totalling $2,076.03 be written off.**

## 12.4 LIST OF PAID ACCOUNTS OCTOBER 2026

| | |
|---|---|
| File | FIN/25 |
| Author | Hannah Campbell –Finance Officer |
| Reporting Officer | Leanne Parola – Acting Executive Manager Corporate & Community Services |
| Refer | Nil |
| Appendices | 1. Voucher List October 2026 [**12.4.1** - 8 pages] |

### DISCLOSURES OF INTEREST

### PURPOSE

For Council to note the payments made in October 2026.

### BACKGROUND

Council has delegated authority to the Chief Executive Officer (CEO) to exercise the power to make payments from the Municipal Fund (Delegation 1.1.13 Payments from the Municipal or Trust Funds). The CEO is required to present a list to Council of those payments made since the last list was submitted.

### COMMENT

Accounts totalling $2,114,812.43 were paid during the month of October 2026.

A payment schedule is included as an **appendix** to this report.

The schedule details:

| | |
|---|---|
| • Municipal Fund electronic funds transfers (EFT) | $1,831,799.30 |
| • Municipal Fund cheques | $300 |
| • Municipal Fund direct debits | $282,713.13 |
| **TOTAL MUNICIPAL EXPENDITURE** | **$2,114,812.43** |
| **TOTAL EXPENDITURE** | **$2,114,812.43** |

All invoices have been verified, and all payments have been duly authorised in accordance with the Shire's procedures.

### RISK IMPLICATIONS

Nil

## STATUTORY/LOCAL LAW IMPLICATIONS

*Local Government Act 1995*
s.6.4 – Financial Report

*Local Government (Financial Management) Regulations 1996*
Reg. 13 – Payments from municipal fund or trust by CEO
Reg. 13A – Payments by employees via purchasing cards

Shire of Gingin Delegated Authority Register – Delegation 1.1.13 Payments from the Municipal or Trust Funds

## POLICY IMPLICATIONS

Nil

## BUDGET IMPLICATIONS

Resource requirements are in accordance with existing budgetary allocations.

## STRATEGIC IMPLICATIONS

Nil

## VOTING REQUIREMENTS - SIMPLE MAJORITY

### OFFICER RECOMMENDATION

That Council note all payments made by the Temporary CEO under Delegation 1.1.13 for October 2026 totalling $2,114,812.43 as detailed in the appendices to this report, comprising:

| | |
|---|---|
| • Municipal Fund electronic funds transfers (EFT) | $1,831,799.30 |
| • Municipal Fund cheques | $300 |
| • Municipal Fund direct debits | $282,713.13 |

**Payments made under Delegated Authority *2.1 Payment of Creditors* for the period 01/10/2026 - 31/10/2026**

**Payment Category**
**L - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor**

| TYPE | DATE PAID | NAME | DETAILS | AMOUNT | |
|---|---|---|---|---|---|
| PAY-200 | 8/10/2026 | Shire of Gingin | Net Pay | 193,457.19 | S |
| EFT-48174 | 8/10/2026 | Altus Planning Pty Ltd | Planning Services | 2,376.00 | |
| EFT-48175 | 8/10/2026 | Aurora Delta Pty Ltd | Pre Employment Medical and Reimbursement | 669.00 | R |
| EFT-48176 | 8/10/2026 | Bond Investments T/A Bond Hire | Shire Facilities: CCTV Towers | 1,320.00 | |
| EFT-48177 | 8/10/2026 | Brightmark Group Pty Ltd | Cleaning Shire Facilities | 38,791.67 | |
| EFT-48178 | 8/10/2026 | Bunnings Buildings Supplies Pty Ltd | Building Supplies | 371.96 | |
| EFT-48179 | 8/10/2026 | Carringtons Traffic Services | Traffic Control | 36,405.17 | |
| EFT-48180 | 8/10/2026 | Civil Engineering Assignments | Capital Works Designs | 5,933.40 | |
| EFT-48181 | 8/10/2026 | Country Copiers / Wheatbelt Office & Business Machines | Copier Charges | 418.00 | |
| EFT-48182 | 8/10/2026 | Critical Fire Protection and Training Pty Ltd | Shire Facilities: Test and Tagging | 39,209.78 | |
| EFT-48183 | 8/10/2026 | DB Auto Electrical & Mechanical | Shire Vehicle Service | 749.55 | |
| EFT-48184 | 8/10/2026 | Department of Treasury and Finance-Unclaimed Money Operating | Unclaimed Money | 49.15 | |
| EFT-48185 | 8/10/2026 | Dielectric Security Systems | Shire Facilities: Alarm Monitoring | 919.16 | |
| EFT-48186 | 8/10/2026 | Direct Communications Pty Ltd | Shire Facility: Supply Equipment | 1,554.30 | F |
| EFT-48187 | 8/10/2026 | Eagleye Technical Services | Electrical Replacement | 469.98 | L |
| EFT-48188 | 8/10/2026 | Ecowater Services | Quarterly Service of ATU | 327.60 | |
| EFT-48189 | 8/10/2026 | Elan Energy Matrix Pty Ltd | Waste Removal | 3,705.42 | |
| EFT-48190 | 8/10/2026 | Freeman Nominees (WA) Pty ltd | Palettes and Plates | 1,025.00 | |
| EFT-48191 | 8/10/2026 | Gingin Fuel and Tyres Pty Ltd | Supply Parts | 220.00 | L |
| EFT-48192 | 8/10/2026 | Gingin Trading | Hardware Store Purchases | 2,559.42 | L |
| EFT-48193 | 8/10/2026 | Grand Toyota | Shire Vehicle: Supply Part | 212.03 | |
| EFT-48194 | 8/10/2026 | Indian Ocean Pest Control | Pest Control | 28,545.00 | L |
| EFT-48195 | 8/10/2026 | Integrated ICT | IT Services Contract | 9,242.27 | |
| EFT-48196 | 8/10/2026 | J & K Hopkins Office Furniture | Supply Office Furniture | 6,354.04 | |
| EFT-48197 | 8/10/2026 | Jason Industries & Signmakers | Bus Shelter Mesh | 3,493.30 | |
| EFT-48198 | 8/10/2026 | Jupiter Health and Medical Services (Lancelin Medical Centre) | Accommodation Reimbursement | 2,600.00 | R |
| EFT-48199 | 8/10/2026 | Jupps Flooring Specialists Ocean Keys | Shire Facility: Supply and Install Carpet | 1,850.00 | |
| EFT-48200 | 8/10/2026 | Lancelin Gull Roadhouse | Fuel Purchases | 3,891.21 | L |
| EFT-48201 | 8/10/2026 | Lancelin Trade and Rural Supplies | Hardware Store Purchases | 701.35 | L |
| EFT-48202 | 8/10/2026 | Moore River Electrical Services | Shire Location: Electrical Work | 1,925.00 | L |
| EFT-48203 | 8/10/2026 | Moore Septics | Waste Removal | 2,710.00 | L |
| EFT-48204 | 8/10/2026 | NAPA a division of GPC Asia Pacific Pty Ltd | Shire Vehicles: Supply Parts | 1,765.25 | |
| EFT-48205 | 8/10/2026 | Ohura Consulting | Consultancy | 8,584.25 | |
| EFT-48206 | 8/10/2026 | Pool Robotics Perth | Service of Shire Asset | 1,093.89 | |
| EFT-48207 | 8/10/2026 | RingCentral Australia Pty Ltd | Monthly Phone Service | 1,489.13 | |
| EFT-48208 | 8/10/2026 | Scrap Happens Pty Ltd | E Waste Removal | 1,837.00 | |
| EFT-48209 | 8/10/2026 | Team Global Express Pty Ltd | Freight | 25.08 | |
| EFT-48210 | 8/10/2026 | Technology One Limited | Intramaps - Provision of Saas 10/09/2026 - 09/09/2027 | 24,908.80 | |
| EFT-48211 | 8/10/2026 | The Freo Hire Company Pty Ltd | Shire Event: Equipment Hire | 1,485.00 | |
| EFT-48212 | 8/10/2026 | The Gingin Butcher | Community Event: Shire Support | 600.00 | L |
| EFT-48213 | 8/10/2026 | Tiffany's Catering | Catering | 665.00 | L |
| EFT-48214 | 8/10/2026 | Total Green Recycling | E Waste Removal | 2,925.25 | |
| EFT-48215 | 8/10/2026 | WANT Plumbing Services Pty Ltd | Cemetery Operations | 3,300.00 | |
| EFT-48216 | 8/10/2026 | Waterlogic Australia Pty Ltd | Asset Hire | 180.05 | |
| EFT-48217 | 8/10/2026 | Western Roadtrain Driver Training | Staff Training | 6,600.00 | S |
| EFT-48218 | 8/10/2026 | WEX Australia Pty Ltd | Caltex Fuel Card Purchases | 3,294.82 | |
| EFT-48219 | 8/10/2026 | Wren Oil - Romine Holdings Pty Ltd | Oil Waste Removal | 3,118.02 | |
| EFT-48220 | 8/10/2026 | L. Leahy | Reimbursement | 200.00 | R |
| EFT-48221 | 8/10/2026 | LJ Hughes | Reimbursement: Lancelin Administration Office Costs | 1,679.52 | R |
| EFT-48222 | 8/10/2026 | T. Kusters | Shire Facility Plumbing Repairs | 90.00 | |
| EFT-48223 | 14/10/2026 | Acrobatch | Palettes and Plates | 2,167.00 | |
| EFT-48224 | 14/10/2026 | Australian Taxation Office (PAYG) | Payroll deduction for PE: 08/10/2026 | 54,762.00 | S |
| EFT-48225 | 14/10/2026 | Beemarra Group Pty Ltd | Shire Waste Facilities: Operations and Site Management | 9,260.63 | |
| EFT-48226 | 14/10/2026 | BOC Pty Ltd | Shire Facilities: Gas & Oxygen Supplies | 114.99 | |
| EFT-48227 | 14/10/2026 | Bullsbrook Water Carriers | Shire Facility: Supply Water | 1,200.00 | |
| EFT-48228 | 14/10/2026 | ByProgress Pty Ltd (Monsterball Amusements & Hire) | Palettes and Plates | 1,718.18 | |
| EFT-48229 | 14/10/2026 | CarBon Leasing & Rentals Pty Ltd | Novated Lease Inv 113101 PE: 06.10.2026 | 1,024.60 | S |
| EFT-48230 | 14/10/2026 | Castlerock Developments Pty Ltd | Reimbursement | 182.65 | R |
| EFT-48231 | 14/10/2026 | CFMEU | Payroll deduction for PE: 08/10/2026 | 60.00 | S |
| EFT-48232 | 14/10/2026 | Child Support Agency | Payroll deduction for PE: 08/10/2026 | 36.68 | S |
| EFT-48233 | 14/10/2026 | Civil Engineering Assignments | Capital Works Designs | 3,137.20 | |
| EFT-48234 | 14/10/2026 | Cohesis Pty Ltd | Provision of ERP Consultancy Services | 11,000.00 | |
| EFT-48235 | 14/10/2026 | Country Copiers / Wheatbelt Office & Business Machines | Copier Charges | 342.07 | |

**Payments made under Delegated Authority *2.1 Payment of Creditors* for the period 01/10/2026 - 31/10/2026**

**Payment Category**
**L - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor**

| TYPE | DATE PAID | NAME | DETAILS | AMOUNT | |
|---|---|---|---|---|---|
| EFT-48236 | 14/10/2026 | Department of Local Government Industry Regulation and Safety - Bonds ADMIN | Building Services Levy (BSL) Payments | 25,634.99 | |
| EFT-48237 | 14/10/2026 | Department of Transport | Release of Information Fee | 86.70 | |
| EFT-48238 | 14/10/2026 | Eagleye Technical Services | Electrical Repairs | 1,112.47 | L |
| EFT-48239 | 14/10/2026 | Environex International Pty Ltd | Chemical Order | 548.24 | |
| EFT-48240 | 14/10/2026 | Essential Training Pty Ltd | Training | 1,400.00 | S |
| EFT-48241 | 14/10/2026 | Gingin Brook Catchment Group Inc | Community Funding | 5,500.00 | L |
| EFT-48242 | 14/10/2026 | Gull Gingin Pty Ltd | Small Plant Fuel Purchases | 295.99 | L |
| EFT-48243 | 14/10/2026 | IGA Local Grocer Gingin | Supermarket Purchases | 487.07 | L |
| EFT-48244 | 14/10/2026 | Invision Marketing Services | Supply Shire Asset | 451.78 | |
| EFT-48245 | 14/10/2026 | Iron Mountain Australia Group Services Pty Ltd | Storage | 150.82 | |
| EFT-48246 | 14/10/2026 | J & K Hopkins Office Furniture | Office Furniture | 339.00 | |
| EFT-48247 | 14/10/2026 | Jonas Leisure Pty Ltd | Seasonal Licence | 9,583.98 | |
| EFT-48248 | 14/10/2026 | K B Riley & Sons Pty Ltd t/a Lancelin Sands | Reimbursement | 105.23 | R |
| EFT-48249 | 14/10/2026 | Lancelin IGA Local Grocer | Supermarket Purchases | 73.47 | L |
| EFT-48250 | 14/10/2026 | Lancelin Tree Services | Shire Location: Tree Pruning | 550.00 | L |
| EFT-48251 | 14/10/2026 | LD Total | Turf Maintenance Contract | 107,182.61 | |
| EFT-48252 | 14/10/2026 | Ledge Point Volunteer Bush Fire Brigade | Reimbursement | 705.00 | R |
| EFT-48253 | 14/10/2026 | LG Best Practices Pty Ltd | External Officer | 11,924.00 | |
| EFT-48254 | 14/10/2026 | LGRCEU (WA Division) | Payroll deduction for PE: 08/10/2026 | 72.00 | S |
| EFT-48255 | 14/10/2026 | Mills Recruitment | Recruitment | 11,925.90 | |
| EFT-48256 | 14/10/2026 | Moore River Electrical Services | Shire Facility: Electrical Repairs | 165.00 | L |
| EFT-48257 | 14/10/2026 | NAPA a division of GPC Asia Pacific Pty Ltd | Shire Vehicles: Supply Parts | 148.53 | |
| EFT-48258 | 14/10/2026 | Northern Valley News | Advertising | 1,250.00 | |
| EFT-48259 | 14/10/2026 | Northstar Asset Trust t/a Artistralia | Movie Licenses | 1,595.00 | |
| EFT-48260 | 14/10/2026 | Pool Heating Solutions WA | Shire Asset: Maintenance and Repair | 618.30 | |
| EFT-48261 | 14/10/2026 | Pool Robotics Perth | Supply Shire Asset | 1,699.00 | |
| EFT-48262 | 14/10/2026 | Shire of Gingin | Commission Paid on Building Services Levy (BSL) | 415.00 | |
| EFT-48263 | 14/10/2026 | The Bear Haven Co Pty Ltd | Consultancy | 2,992.00 | S |
| EFT-48264 | 14/10/2026 | J.Craig | Reimbursement | 461.19 | R |
| EFT-48265 | 14/10/2026 | K. Hearn | Palettes and Plates | 500.00 | |
| EFT-48266 | 14/10/2026 | M. Tadros | Reimbursement | 2,581.83 | R |
| EFT-48267 | 14/10/2026 | R. Wright | Reimbursement | 193.67 | R |
| EFT-48268 | 14/10/2026 | T. Kusters | Shire Facility: Plumbing Repairs | 230.00 | L |
| EFT-48269 | 21/10/2026 | AFGRI Equipment Pty Ltd | Shire Vehicle: Supply Part | 111.78 | |
| EFT-48270 | 21/10/2026 | AMPAC Debt Recovery WA Pty Ltd | Debt Recovery Costs | 313.50 | |
| EFT-48271 | 21/10/2026 | Beemarra Group Pty Ltd | Shire Waste Facilities: Operations and Site Management | 9,322.50 | |
| EFT-48272 | 21/10/2026 | Belgravia PRO Pty Ltd | Shire Facility: Equipment Hire and Management | 43,981.25 | |
| EFT-48273 | 21/10/2026 | Boya Equipment | Shire Vehicles: Services | 1,539.35 | |
| EFT-48274 | 21/10/2026 | Bree-arna Gavranic / AKWA Pools | Palettes and Plates | 499.40 | |
| EFT-48275 | 21/10/2026 | Cellarbrations Gingin | Palettes and Plates | 40.00 | |
| EFT-48276 | 21/10/2026 | Civil Engineering Assignments | Capital Works Designs | 2,318.80 | |
| EFT-48277 | 21/10/2026 | Complete Office Supplies Pty Ltd | Stationary | 721.08 | |
| EFT-48278 | 21/10/2026 | Cooee Couriers & Transport | Freight | 1,041.81 | |
| EFT-48279 | 21/10/2026 | Cooee Pty Ltd | Subscription | 19,314.90 | |
| EFT-48280 | 21/10/2026 | Department of Local Government Industry Regulation and Safety | Standards Panel Cost | 1,055.34 | C |
| EFT-48281 | 21/10/2026 | Dibbles Plumbing Service | Shire Location: Plumbing Upgrades | 5,082.00 | L |
| EFT-48282 | 21/10/2026 | Duncan Solutions | Parking Meters Transactions and Support | 223.99 | |
| EFT-48283 | 21/10/2026 | Eagleye Technical Services | Shire Facilities: Electrical Repairs | 3,478.59 | L |
| EFT-48284 | 21/10/2026 | Ergolink | Ergonomic Supplies | 737.53 | |
| EFT-48285 | 21/10/2026 | Gingin Agencies WA | Supply of AdBlue and Grease | 1,977.45 | L |
| EFT-48286 | 21/10/2026 | Gingin Fuel and Tyres Pty Ltd | Shire Vehicles: Supply Fuel, Tyres and Parts | 31,812.00 | L |
| EFT-48287 | 21/10/2026 | Gingin Pharmacy | Supply PPE | 911.53 | L |
| EFT-48288 | 21/10/2026 | Gull Gingin Pty Ltd | Catering | 1,140.00 | L |
| EFT-48289 | 21/10/2026 | Indian Ocean Pest Control | Shire Locations: Pest Control | 2,120.00 | L |
| EFT-48290 | 21/10/2026 | Integrated ICT | IT Services Contract | 830.29 | |
| EFT-48291 | 21/10/2026 | J & K Hopkins Office Furniture | Office Furniture | 340.00 | |
| EFT-48292 | 21/10/2026 | Jack James Boyle T/A Enspire Interiors | Shire Facility: Replace Ceiling | 2,112.00 | |
| EFT-48293 | 21/10/2026 | JLT Risk Solutions Pty Ltd | Insurance | 5,504.40 | |
| EFT-48294 | 21/10/2026 | K B Riley & Sons Pty Ltd t/a Lancelin Sands | Shire Facility: Waste Removal | 2,500.00 | L |
| EFT-48295 | 21/10/2026 | Landgate | GRV Interim Valuation | 1,654.13 | |
| EFT-48296 | 21/10/2026 | Ledge Point Roofing and Maintenance | Shire Facility: Replace Flume | 495.00 | L |
| EFT-48297 | 21/10/2026 | Ledge's Kanga Service and Skip Bin Hire | Skip Bin Hire | 2,640.00 | L |
| EFT-48298 | 21/10/2026 | LGISWA | LGISWA Scheme Membership | 396,632.06 | |
| EFT-48299 | 21/10/2026 | Lions Club of Gingin-Chittering Inc. | Palettes and Plates | 300.00 | L |
| EFT-48300 | 21/10/2026 | Livepro Australia Pty Ltd | Software Licences, Training and Enablement | 22,968.00 | |

**Payments made under Delegated Authority *2.1 Payment of Creditors* for the period 01/10/2026 - 31/10/2026**

**Payment Category**
**L - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor**

| TYPE | DATE PAID | NAME | DETAILS | AMOUNT | |
|---|---|---|---|---|---|
| EFT-48301 | 21/10/2026 | Lower Coastal Community Association Inc LCCA | Quarterly Contribution | 500.00 | L |
| EFT-48302 | 21/10/2026 | M BUNTING & P A BUNTING | Palettes and Plates | 288.00 | |
| EFT-48303 | 21/10/2026 | Mcintosh and Son | Shire Vehicle: Supply Parts | 3,036.45 | |
| EFT-48304 | 21/10/2026 | Moore River Electrical Services | Shire Location: Replace Electrical Parts | 4,235.00 | L |
| EFT-48305 | 21/10/2026 | Mthwakazi Ka-Ndaba Association | Reimbursement | 500.00 | R |
| EFT-48306 | 21/10/2026 | Officeworks | Stationary and Office Equipment | 635.95 | |
| EFT-48307 | 21/10/2026 | Origo Pty Ltd | Subscription | 2,620.20 | |
| EFT-48308 | 21/10/2026 | Seabreeze Landscape Supplies | Shire Location: Supply Mulch | 22,070.00 | |
| EFT-48309 | 21/10/2026 | SJ Field Service Pty Ltd | Shire Vehicle Repairs | 6,572.72 | |
| EFT-48310 | 21/10/2026 | Social Grounds Espresso | Palettes and Plates | 234.00 | |
| EFT-48311 | 21/10/2026 | Sonic HealthPlus Pty Ltd | Pre Employment Medical | 463.10 | S |
| EFT-48312 | 21/10/2026 | Stamco Beef Pty Ltd | Reimbursement | 14,455.87 | R |
| EFT-48313 | 21/10/2026 | Supagas Pty Limited | Various Shire Facilities: Supply Gas | 3,228.19 | |
| EFT-48314 | 21/10/2026 | The Dude Named Ben | Data Recovery and Transfer | 1,250.00 | |
| EFT-48315 | 21/10/2026 | Truck Centre WA Pty Ltd | Shire Asset: Supply Parts | 1,193.28 | |
| EFT-48316 | 21/10/2026 | W & J Greenwell | Shire Facility: Supply Tools | 288.50 | F |
| EFT-48317 | 21/10/2026 | West Coast Technical Services Pty Ltd | Shire Facilities: Annual Air Con Servicing | 8,840.00 | |
| EFT-48318 | 21/10/2026 | Western Australia Police Force | National Police Checks | 17.60 | |
| EFT-48319 | 21/10/2026 | Western Resource Holdings (WA) Pty Ltd | Shire Facilities: Supply Sand | 4,969.80 | |
| EFT-48320 | 21/10/2026 | Western Roadtrain Driver Training | Staff Training | 1,650.00 | S |
| EFT-48321 | 21/10/2026 | Wren Oil - Romine Holdings Pty Ltd | Shire Facility: Waste Removal | 447.70 | |
| EFT-48322 | 21/10/2026 | Zipform | Annual Rates Mailout | 22,581.42 | |
| EFT-48323 | 21/10/2026 | F. Peczka | Travel Expenses 01/07/2026 - 30/09/2026 | 1,714.90 | C |
| EFT-48324 | 21/10/2026 | H. Sutherland | Reimbursement | 68.20 | R |
| EFT-48325 | 21/10/2026 | J. Batten | Palettes and Plates | 500.00 | L |
| EFT-48326 | 21/10/2026 | K. Wilson | Reimbursement | 75.00 | R |
| EFT-48327 | 21/10/2026 | L. Balcombe | Travel Expenses 01/07/2026 - 30/09/2026 | 505.34 | C |
| PAY-201 | 22/10/2026 | Shire of Gingin | Net Pay | 195,026.72 | S |
| EFT-48328 | 28/10/2026 | 5th Generation Honey | ERIS Prize Night | 112.90 | L |
| EFT-48329 | 28/10/2026 | AFGRI Equipment Pty Ltd | Shire Vehicle Service | 3,132.34 | |
| EFT-48330 | 28/10/2026 | Aurora Delta Pty Ltd | Pre Employment Medical | 428.00 | S |
| EFT-48331 | 28/10/2026 | Australian Taxation Office (PAYG) | Payroll deduction for PE: 22/10/2026 | 54,790.00 | S |
| EFT-48332 | 28/10/2026 | Beemarra Group Pty Ltd | Shire Waste Facilities: Operations and Site Management | 12,787.50 | |
| EFT-48333 | 28/10/2026 | Belgravia PRO Pty Ltd | Shire Facility: License Fee | 1,840.25 | |
| EFT-48334 | 28/10/2026 | Bormaz Contracting Pty Ltd | Shire Location: Bushfire Mitigation and Response Works | 21,766.14 | |
| EFT-48335 | 28/10/2026 | Boya Equipment | Shire Asset: Supply Parts | 1,491.54 | |
| EFT-48336 | 28/10/2026 | Brown Acres WA Pty Ltd t/as Brown Automotive | Shire Asset Repairs | 465.00 | |
| EFT-48337 | 28/10/2026 | Bullsbrook and Districts Glass and Aluminium | Supply Equipment | 230.00 | |
| EFT-48338 | 28/10/2026 | Bunnings Buildings Supplies Pty Ltd | Supply Equipment | 163.93 | |
| EFT-48339 | 28/10/2026 | Camino Corporate Consultation T/A Avenue Conveyancing | Reimbursement | 67.77 | R |
| EFT-48340 | 28/10/2026 | CarBon Leasing & Rentals Pty Ltd | Novated Lease Inv 113436 PE 20/10/2026 | 1,024.60 | S |
| EFT-48341 | 28/10/2026 | C. Foster T/AS WA Food Auditing | External Officer | 660.00 | |
| EFT-48342 | 28/10/2026 | Certex Lifting Pty Ltd | Supply Equipment | 241.68 | |
| EFT-48343 | 28/10/2026 | CFMEU | Payroll deduction for PE: 22/10/2026 | 60.00 | S |
| EFT-48344 | 28/10/2026 | Child Support Agency | Payroll deduction for PE: 22/10/2026 | 36.68 | S |
| EFT-48345 | 28/10/2026 | Civic Legal | Legal Advice | 22,936.89 | |
| EFT-48346 | 28/10/2026 | Civil Engineering Assignments | Capital Works Designs | 2,864.40 | |
| EFT-48347 | 28/10/2026 | Complete Office Supplies Pty Ltd | Stationary and Supplies | 1,806.95 | |
| EFT-48348 | 28/10/2026 | Construction Training Fund | Construction Training Fund (CTF) Payments | 3,652.16 | |
| EFT-48349 | 28/10/2026 | Country Values Real Estate - Trust Account | Rent | 2,320.00 | |
| EFT-48350 | 28/10/2026 | Dibbles Plumbing Service | Shire Facility: Plumbing Repairs | 2,906.20 | |
| EFT-48351 | 28/10/2026 | Ecowater Services | Quarterly Service of ATU | 555.00 | |
| EFT-48352 | 28/10/2026 | Five Senses Coffee Pty Ltd | Season Opening Order | 911.07 | |
| EFT-48353 | 28/10/2026 | Frontline Fire and Rescue Equipment | Supply Asset | 3,575.98 | F |
| EFT-48354 | 28/10/2026 | Gingin District Community Resource Centre Inc (CRC) | Reimbursement | 1,196.45 | R |
| EFT-48355 | 28/10/2026 | Gingin Fuel and Tyres Pty Ltd | Shire Vehicles: Supply Tyres | 1,174.00 | L |
| EFT-48356 | 28/10/2026 | Gingin Grading Service Pty Ltd | Machinery and Labour for Bushfire | 4,752.00 | L |
| EFT-48357 | 28/10/2026 | Gull Gingin Pty Ltd | Catering | 240.00 | L |
| EFT-48358 | 28/10/2026 | Jason Industries & Signmakers | Street Signs | 499.73 | |
| EFT-48359 | 28/10/2026 | JB Hi-Fi Group Pty Ltd | IT Equipment | 322.99 | |
| EFT-48360 | 28/10/2026 | Jupiter Health and Medical Services (Lancelin Medical Centre) | Accommodation Reimbursement | 2,200.00 | R |
| EFT-48361 | 28/10/2026 | Karate Western Australia | Reimbursement | 101.50 | R |
| EFT-48362 | 28/10/2026 | Lancelin Outdoors | Shire Facility: Install Roller Door | 3,212.00 | |
| EFT-48363 | 28/10/2026 | LGRCEU (WA Division) | Payroll deduction for PE: 22/10/2026 | 72.00 | S |

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**Payment Category**
**L - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor**

| TYPE | DATE PAID | NAME | DETAILS | AMOUNT | |
|---|---|---|---|---|---|
| EFT-48364 | 28/10/2026 | Martin's Trailer Parts | Supply Parts | 693.51 | |
| EFT-48365 | 28/10/2026 | Miracle Recreation Equipment | Shire Location: Supply Benches | 13,860.00 | |
| EFT-48366 | 28/10/2026 | Moore Australia (WA) Pty Ltd | Final Audit Certification | 1,089.00 | |
| EFT-48367 | 28/10/2026 | Moore River Roadhouse | Fuel Purchases | 3,655.66 | L |
| EFT-48368 | 28/10/2026 | Mylollies.com.au | Amenities | 262.36 | |
| EFT-48369 | 28/10/2026 | NAPA a division of GPC Asia Pacific Pty Ltd | Shire Vehicles: Supply Parts | 192.23 | |
| EFT-48370 | 28/10/2026 | Officeworks | IT Accessories | 119.36 | |
| EFT-48371 | 28/10/2026 | PFD Food Services Pty Ltd | Season Commencement Order | 1,475.79 | |
| EFT-48372 | 28/10/2026 | PLD Organisation Pty Ltd | Library Books | 1,611.76 | |
| EFT-48373 | 28/10/2026 | RAC Motoring Pty Ltd T/A RAC Business Wise | Insurance | 356.00 | |
| EFT-48374 | 28/10/2026 | RingCentral Australia Pty Ltd | Monthly Phone Service | 1,455.30 | |
| EFT-48375 | 28/10/2026 | RNK Sales Pty Ltd (Kanga Loaders) | Shire Asset: Supply Tyres | 5,956.02 | |
| EFT-48376 | 28/10/2026 | Sai Global Australia (Intertek Inform) | Annual Subscription | 4,166.88 | |
| EFT-48377 | 28/10/2026 | Shire of Gingin | Commission Paid on Construction Training Fund CTF | 41.25 | |
| EFT-48378 | 28/10/2026 | St John Ambulance Western Australia Ltd | Palettes and Plates | 972.40 | |
| EFT-48379 | 28/10/2026 | Stewart & Heaton Clothing Co Pty Ltd | PPE | 8.40 | |
| EFT-48380 | 28/10/2026 | TBB Planning Pty Ltd | Planning Services | 4,299.90 | |
| EFT-48381 | 28/10/2026 | Team Global Express Pty Ltd | Freight | 130.65 | |
| EFT-48382 | 28/10/2026 | The National Trust of Australia (WA) | Rent | 255.37 | |
| EFT-48383 | 28/10/2026 | Truck Centre WA Pty Ltd | Shire Vehicles: Supply Parts | 919.01 | |
| EFT-48384 | 28/10/2026 | Tutt Bryant Equipment (BT Equipment Pty Ltd T/As) | Shire Asset: Diagnose Fault | 933.63 | |
| EFT-48385 | 28/10/2026 | Uniforms at Work | Uniform | 180.60 | |
| EFT-48386 | 28/10/2026 | W & J Greenwell | PPE and Equipment | 416.60 | |
| EFT-48387 | 28/10/2026 | WA Stump Grinding & Tree Services | Green Waste Collection | 38,500.00 | |
| EFT-48388 | 28/10/2026 | D. Fernie | Reimbursement | 298.00 | R |
| EFT-48389 | 28/10/2026 | D. Ranford | Reimbursement | 1,033.57 | R |
| EFT-48390 | 28/10/2026 | T. Kusters | Shire Facility: Plumbing Repairs | 750.00 | L |
| | | | | **1,831,799.30** | |
| **CHEQUES** | | | | | |
| CHQ-116514 | 19/10/2026 | Shire of Gingin | Shire Facility Cash Float | 300.00 | |
| **CHEQUES TOTAL** | | | | **300.00** | |
| **DIRECT DEBIT** | | | | | |
| DE-8997 | 1/10/2026 | Bendigo Bank | Bendigo Bank Fees | 6.93 | |
| DE-9000 | 1/10/2026 | Finrent Pty Ltd | Rental of Printer | 167.32 | |
| DE-8892 | 1/10/2026 | Bendigo Bank | Bendigo Bank Fees | 1,657.04 | |
| DE-8893 | 1/10/2026 | Department of Transport | Licensing | 7,220.45 | |
| DE-8874 | 1/10/2026 | Go Go Media | Monthly Messages On Hold | 75.90 | |
| DE-8701 | 1/10/2026 | Synergy | 356 021 850 Electricity Charges | 159.92 | |
| DE-8702 | 1/10/2026 | Synergy | 803 180 850 Electricity Charges | 2,217.68 | |
| DE-8703 | 1/10/2026 | Synergy | 803 650 860 Electricity Charges | 2,220.19 | |
| DE-8700 | 1/10/2026 | Synergy | 285 816 690 Electricity Charges | 2,733.32 | |
| DE-9029 | 1/10/2026 | Bendigo Bank | Bendigo Bank Fees | 62.50 | |
| DE-8923 | 2/10/2026 | Department of Transport | Licensing | 16,317.40 | |
| DE-8927 | 5/10/2026 | Department of Transport | Licensing | 2,869.55 | |
| DE-8928 | 5/10/2026 | Bendigo Bank | Bendigo Bank Fees | 464.01 | |
| DE-8929 | 5/10/2026 | Bendigo Bank | Bendigo Bank Fees | 2,632.54 | |
| DE-8930 | 5/10/2026 | Bendigo Bank | Bendigo Bank Fees | 11.94 | |
| DE-8931 | 5/10/2026 | Bendigo Bank | Bendigo Bank Fees | 1,134.46 | |
| DE-8932 | 5/10/2026 | Bendigo Bank | Bendigo Bank Fees | 4,940.49 | |
| DE-8933 | 5/10/2026 | Bendigo Bank | Bendigo Bank Fees | 403.59 | |
| DE-8934 | 5/10/2026 | Bendigo Bank | Bendigo Bank Fees | 64.00 | |
| DE-8926 | 6/10/2026 | Telstra | 332 1096 000 Telstra Group Plan | 1,670.41 | |
| DE-8925 | 6/10/2026 | Telstra | 486 9948 600 Telstra Group Plan | 240.15 | |
| DE-8936 | 6/10/2026 | Department of Transport | Licensing | 4,069.75 | |
| DE-8732 | 7/10/2026 | Synergy | 749 590 200 Electricity Charges | 150.79 | |
| DE-8724 | 7/10/2026 | Synergy | 522 369 150 Electricity Charges | 79.40 | |
| DE-8725 | 7/10/2026 | Synergy | 285 816 500 Electricity Charges | 2,140.31 | |
| DE-8726 | 7/10/2026 | Synergy | 270 788 950 Electricity Charges | 140.00 | |
| DE-8731 | 7/10/2026 | Synergy | 569 943 230 Electricity Charges | 765.78 | |
| DE-8937 | 7/10/2026 | Department of Transport | Licensing | 4,767.00 | |
| DE-8727 | 7/10/2026 | Synergy | 877 915 810 Electricity Charges | 317.06 | |

**Payments made under Delegated Authority *2.1 Payment of Creditors* for the period 01/10/2026 - 31/10/2026**

**Payment Category**
**L - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor**

| TYPE | DATE PAID | NAME | DETAILS | AMOUNT |
|---|---|---|---|---|
| DE-8935 | 8/10/2026 | Precision Administration Services Pty Ltd | Payroll deduction for PE: 08/10/2026 | 38,539.02 |
| DE-8743 | 8/10/2026 | Water Corporation | 9007262282 Water Charges | 287.84 |
| DE-8734 | 8/10/2026 | Synergy | 928 598 050 Electricity Charges | 76.07 |
| DE-8763 | 8/10/2026 | Water Corporation | 9007260287 Water Charges | 112.11 |
| DE-8733 | 8/10/2026 | Synergy | 329 288 310 Electricity Charges | 1,203.13 |
| DE-8760 | 8/10/2026 | Water Corporation | 9007259905 Water Charges | 50.98 |
| DE-8735 | 8/10/2026 | Synergy | 366 355 310 Electricity Charges | 156.22 |
| DE-8737 | 8/10/2026 | Synergy | 338 814 320 Electricity Charges | 165.34 |
| DE-8759 | 8/10/2026 | Water Corporation | 9007259585 Water Charges | 59.41 |
| DE-8744 | 8/10/2026 | Water Corporation | 9007263314 Water Charges | 332.73 |
| DE-8741 | 8/10/2026 | Water Corporation | 9007261466 Water Charges | 1,685.81 |
| DE-8745 | 8/10/2026 | Water Corporation | 9007261730 Water Charges | 30.95 |
| DE-8738 | 8/10/2026 | Synergy | 832 987 230 Electricity Charges | 129.86 |
| DE-8742 | 8/10/2026 | Water Corporation | 9007262258 Water Charges | 15.48 |
| DE-8952 | 8/10/2026 | Bendigo Bank | Bendigo Bank Fees | 7.35 |
| DE-8953 | 8/10/2026 | Bendigo Bank | Bendigo Bank Fees | 17.55 |
| DE-8954 | 8/10/2026 | Department of Transport | Licensing | 2,503.20 |
| DE-8999 | 8/10/2026 | Water Corporation | 9007260033 Water Charges | 122.65 |
| DE-8746 | 9/10/2026 | Synergy | 892 753 630 Electricity Charges | 340.98 |
| DE-8747 | 9/10/2026 | Synergy | 387 083 850 Electricity Charges | 174.77 |
| DE-8749 | 9/10/2026 | Synergy | 107 291 460 Electricity Charges | 227.58 |
| DE-8750 | 9/10/2026 | Synergy | 613 883 230 Electricity Charges | 2,402.75 |
| DE-8751 | 9/10/2026 | Synergy | 376 853 180 Electricity Charges | 556.37 |
| DE-8748 | 9/10/2026 | Water Corporation | 123 649 900 Water Charges | 1,251.56 |
| DE-8955 | 9/10/2026 | Department of Transport | Licensing | 4,526.65 |
| DE-9030 | 9/10/2026 | Department of Justice | Lodgement Fee | 181.00 |
| DE-8894 | 11/10/2026 | QPC Group | Printer Charges | 372.12 |
| DE-8991 | 11/10/2026 | Telstra | 334 8777 339 Telstra Group Plan | 345.55 |
| DE-8754 | 12/10/2026 | Water Corporation | 9007260682 Water Charges | 9.29 |
| DE-8753 | 12/10/2026 | Water Corporation | 9007261132 Water Charges | 61.90 |
| DE-8756 | 12/10/2026 | Water Corporation | 9007261087 Water Charges | 21.67 |
| DE-8775 | 12/10/2026 | Water Corporation | 9007265715 Water Charges | 135.30 |
| DE-8755 | 12/10/2026 | Water Corporation | 9007260711 Water Charges | 68.09 |
| DE-8757 | 12/10/2026 | Water Corporation | 9007261175 Water Charges | 6.19 |
| DE-8960 | 12/10/2026 | Department of Transport | Licensing | 11,150.10 |
| DE-8962 | 13/10/2026 | Department of Transport | Licensing | 19,081.70 |
| DE-8761 | 13/10/2026 | Water Corporation | 9007261386 Water Charges | 194.99 |
| DE-8764 | 13/10/2026 | Water Corporation | 9013060505 Water Charges | 288.83 |
| DE-8768 | 14/10/2026 | Synergy | 211 396 890 Electricity Charges | 514.56 |
| DE-8770 | 14/10/2026 | Synergy | 120 900 800 Electricity Charges | 293.14 |
| DE-8938 | 14/10/2026 | Credit Card - Mechanic/Depot Controller | Credit Card Purchases | 2,462.35 |
| DE-8769 | 14/10/2026 | Synergy | 182 037 150 Electricity Charges | 557.50 |
| DE-8767 | 14/10/2026 | Synergy | 226 673 150 Electricity Charges | 194.57 |
| DE-8771 | 14/10/2026 | Synergy | 788 472 510 Electricity Charges | 246.41 |
| DE-8881 | 14/10/2026 | Viva Energy Australia Pty Ltd | Shell Card Purchases | 549.99 |
| DE-8939 | 14/10/2026 | Credit Card - EMO | Credit Card Purchases | 2,353.37 |
| DE-8963 | 14/10/2026 | Credit Card - EMRDS | Credit Card Purchases | 9.03 |
| DE-8974 | 14/10/2026 | Bendigo Bank | Bendigo Bank Fees | 6.90 |
| DE-8940 | 14/10/2026 | Credit Card - CESM | Credit Card Purchases | 4.00 |
| DE-8975 | 14/10/2026 | Department of Transport | Licensing | 4,623.30 |
| DE-8989 | 14/10/2026 | Credit Card - GG Aquatic Centre Manager | Credit Card Purchases | 128.55 |
| DE-8990 | 14/10/2026 | Credit Card - CEO | Credit Card Purchases | 3,152.17 |
| DE-9028 | 14/10/2026 | Credit Card - EMCCS | Credit Card Purchases | 500.67 |
| DE-8777 | 15/10/2026 | Water Corporation | 9007265854 Water Charges | 230.60 |
| DE-8895 | 15/10/2026 | Telair Pty Ltd | Internet Charges | 1,399.80 |
| DE-8774 | 15/10/2026 | Water Corporation | 9007265707 Water Charges | 346.72 |
| DE-8877 | 15/10/2026 | Telair Pty Ltd (Mobile Phones) | Mobile Phones Charges | 823.99 |
| DE-8776 | 15/10/2026 | Water Corporation | 9007265723 Water Charges | 136.18 |
| DE-8773 | 15/10/2026 | Synergy | 135 163 910 Electricity Charges | 342.24 |
| DE-8992 | 15/10/2026 | Department of Transport | Licensing | 2,194.50 |
| DE-9004 | 15/10/2026 | Bendigo Bank | Bendigo Bank Fees | 111.06 |
| DE-8779 | 16/10/2026 | Synergy | 322 473 230 Electricity Charges | 869.06 |
| DE-8781 | 16/10/2026 | Synergy | 937 316 820 Electricity Charges | 603.22 |
| DE-8995 | 16/10/2026 | Department of Transport | Licensing | 2,100.95 |
| DE-8780 | 16/10/2026 | Synergy | 801 430 010 Electricity Charges | 94.71 |
| DE-8996 | 16/10/2026 | Western Australian Treasury Corporation (WATC) | Repayment | 14,004.63 |
| DE-8778 | 16/10/2026 | Synergy | 235 925 790 Electricity Charges | 85.55 |

**Payments made under Delegated Authority *2.1 Payment of Creditors* for the period 01/10/2026 - 31/10/2026**

**Payment Category**
**L - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor**

| TYPE | DATE PAID | NAME | DETAILS | AMOUNT |
|---|---|---|---|---|
| DE-8993 | 16/10/2026 | QPC Group | Toner Freight | 33.00 |
| DE-8898 | 19/10/2026 | Synergy | 319 788 270 Electricity Charges | 181.96 |
| DE-8899 | 19/10/2026 | Synergy | 285 816 880 Electricity Charges | 1,384.60 |
| DE-8897 | 19/10/2026 | Business Service Brokers T/A TeleChoice | Mobile Phone Charges | 46.00 |
| DE-9001 | 19/10/2026 | Department of Transport | Licensing | 526.00 |
| DE-8924 | 20/10/2026 | Windcave Pty Ltd | Transaction Fees | 1,982.61 |
| DE-9003 | 20/10/2026 | Department of Transport | Licensing | 751.25 |
| DE-8900 | 21/10/2026 | Water Corporation | 9010083728 Water Charges | 21.67 |
| DE-8901 | 21/10/2026 | Water Corporation | 9007292887 Water Charges | 27.86 |
| DE-8903 | 21/10/2026 | Water Corporation | 9007293839 Water Charges | 43.33 |
| DE-8904 | 21/10/2026 | Water Corporation | 9023157829 Water Charges | 65.00 |
| DE-8905 | 21/10/2026 | Water Corporation | 9007309730 Water Charges | 157.85 |
| DE-8907 | 21/10/2026 | Water Corporation | 9017163587 Water Charges | 267.72 |
| DE-8908 | 21/10/2026 | Water Corporation | 9017169276 Water Charges | 286.39 |
| DE-8909 | 21/10/2026 | Water Corporation | 9017169284 Water Charges | 309.58 |
| DE-8910 | 21/10/2026 | Water Corporation | 9017169292 Water Charges | 290.61 |
| DE-8902 | 21/10/2026 | Water Corporation | 9007293820 Water Charges | 343.55 |
| DE-8912 | 21/10/2026 | Water Corporation | 9017169313 Water Charges | 290.61 |
| DE-8911 | 21/10/2026 | Water Corporation | 9017169305 Water Charges | 288.50 |
| DE-8913 | 21/10/2026 | Water Corporation | 9017169321 Water Charges | 286.40 |
| DE-8916 | 21/10/2026 | Water Corporation | 9010678684 Water Charges | 294.83 |
| DE-8917 | 21/10/2026 | Water Corporation | 9010678692 Water Charges | 289.56 |
| DE-8918 | 21/10/2026 | Water Corporation | 9010678705 Water Charges | 292.72 |
| DE-8919 | 21/10/2026 | Water Corporation | 9010678713 Water Charges | 313.80 |
| DE-8920 | 21/10/2026 | Water Corporation | 9010678721 Water Charges | 291.66 |
| DE-8921 | 21/10/2026 | Water Corporation | 9010957085 Water Charges | 50.98 |
| DE-9005 | 21/10/2026 | Department of Transport | Licensing | 1,993.80 |
| DE-9006 | 21/10/2026 | Bendigo Bank | Bendigo Bank Fees | 8.85 |
| DE-9007 | 22/10/2026 | Department of Transport | Licensing | 1,916.10 |
| DE-9002 | 22/10/2026 | Precision Administration Services Pty Ltd | Payroll deduction for PE: 22/10/2026 | 38,418.91 |
| DE-8896 | 22/10/2026 | Vocus Communications | GESC Internet | 808.50 |
| DE-9012 | 22/10/2026 | Bendigo Bank | Bendigo Bank Fees | 17.40 |
| DE-9011 | 23/10/2026 | Department of Transport | Licensing | 3,769.50 |
| DE-9024 | 23/10/2026 | Water Corporation | 9007318709 Water Charges | 416.00 |
| DE-8882 | 24/10/2026 | Australia Post | 30.09.2026 Postage Modem & Postage | 1,399.06 |
| DE-8914 | 26/10/2026 | Water Corporation | 9007284131 Water Charges | 482.68 |
| DE-8906 | 26/10/2026 | Water Corporation | 9014617782 Water Charges | 18.49 |
| DE-8915 | 26/10/2026 | Water Corporation | 9007286508 Water Charges | 440.27 |
| DE-9013 | 26/10/2026 | Department of Transport | Licensing | 2,463.10 |
| DE-8943 | 27/10/2026 | Water Corporation | 9007285863 Water Charges | 74.28 |
| DE-8941 | 27/10/2026 | Synergy | 948 161 960 Electricity Charges | 12,245.79 |
| DE-8944 | 27/10/2026 | Water Corporation | 9007282427 Water Charges | 704.80 |
| DE-9014 | 27/10/2026 | Department of Transport | Licensing | 2,969.25 |
| DE-9020 | 28/10/2026 | Department of Transport | Licensing | 2,195.00 |
| DE-9021 | 28/10/2026 | Bendigo Bank | Bendigo Bank Fees | 9.45 |
| DE-8942 | 28/10/2026 | Synergy | 301 688 750 Electricity Charges | 150.44 |
| DE-8948 | 29/10/2026 | Water Corporation | 9007284684 Water Charges | 345.25 |
| DE-8945 | 29/10/2026 | Water Corporation | 9007314193 Water Charges | 1,408.23 |
| DE-8947 | 29/10/2026 | Water Corporation | 9007284561 Water Charges | 250.70 |
| DE-8946 | 29/10/2026 | Water Corporation | 9007281694 Water Charges | 1,699.16 |
| DE-8949 | 29/10/2026 | Water Corporation | 9013899933 Water Charges | 55.71 |
| DE-9022 | 29/10/2026 | Department of Transport | Licensing | 7,215.50 |
| DE-8964 | 30/10/2026 | Synergy | 669 547 310 Electricity Charges | 128.78 |
| DE-8950 | 30/10/2026 | Water Corporation | 9007319832 Water Charges | 52.62 |
| DE-8951 | 30/10/2026 | Water Corporation | 9013198141 Water Charges | 284.74 |
| DE-9026 | 30/10/2026 | Department of Transport | Licensing | 4,515.90 |
| DE-9027 | 30/10/2026 | Finrent Pty Ltd | Rental of Printer | 167.32 |
| DE-8922 | 31/10/2026 | LJ Hughes | Allocation of Lease | 688.25 |
| DE-8998 | 31/10/2026 | HP Financial Services (Australia) Pty Ltd | Allocation of Lease | 748.57 |
| **DIRECT DEBIT TOTAL** | | | | **282,713.13** |
| **TOTAL MUNICIPAL** | | | | **2,114,812.43** |

**CREDIT CARD BREAK-UP**

| | | | | |
|---|---|---|---|---|
| SEPTEMBER | | | | |
| CEO | 4/09/2026 | Terrace Hotel Perth | Convention Accommodation | 477.90 |

**Payments made under Delegated Authority *2.1 Payment of Creditors* for the period 01/10/2026 - 31/10/2026**

**Payment Category**
**L - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor**

| TYPE | DATE PAID | NAME | DETAILS | AMOUNT |
|---|---|---|---|---|
| | 5/09/2026 | Vodien 24/7 Cloud Hosting | Subscription | 118.80 |
| | 7/09/2026 | Moore River Café | Refreshments | 27.00 |
| | 11/09/2026 | Department of Transport | Annual Jetty License | 49.10 |
| | 15/09/2026 | Broadwater Resort Como | Conference Accommodation | 274.00 |
| | 16/09/2026 | Spot | Ranger's Camera | 1,038.65 |
| | 16/09/2026 | Spot | Transaction Fee | 31.16 |
| | 17/09/2026 | Liberty Café and Bar | Refreshments | 12.00 |
| | 18/09/2026 | Convention Centre City of Perth | Parking | 27.26 |
| | 18/09/2026 | Terrace Road Car Park City of Perth | Parking | 5.05 |
| | 20/09/2026 | Nest and Rest York | Forum Accommodation | 136.00 |
| | 20/09/2026 | Convention Centre City of Perth | Parking | 27.26 |
| | 22/09/2026 | St John Ambulance | Equipment | 279.00 |
| | 23/09/2026 | Anaconda | Equipment | 644.99 |
| | 30/09/2026 | Bendigo Bank | Bank Fee | 4.00 |
| | | | | **3,152.17** |
| EMRDS | 11/09/2026 | IGA Gingin | Stationary | 4.99 |
| | 11/09/2026 | IGA Gingin | Card Surcharge | 0.04 |
| | 30/09/2026 | Bendigo Bank | Bank Fee | 4.00 |
| | | | | **9.03** |
| EMCS | 1/09/2026 | Mailchimp | Subscription | 105.36 |
| | 1/09/2026 | Mailchimp | Transaction Fee | 3.16 |
| | 2/09/2026 | Fuel Station | 2GG Diesel | 143.87 |
| | 5/09/2026 | Fuel Station | 2GG Diesel | 107.53 |
| | 14/09/2026 | Fuel Station | 2GG Diesel | 140.75 |
| | 30/09/2026 | Bendigo Bank | Bank Fee | 4.00 |
| | | | | **504.67** |
| CESM | 30/09/2026 | Bendigo Bank | Bank Fee | 4.00 |
| | | | | **4.00** |
| EMOA | 8/09/2026 | Crown Metropol | Waste Conference | 1,089.33 |
| | 11/09/2026 | Crown Metropol | Waste Conference | 1,235.04 |
| | 24/09/2026 | Main Roads | Vehicle Permit | 25.00 |
| | 30/09/2026 | Bendigo Bank | Bank Fee | 4.00 |
| | | | | **2,353.37** |
| MECHANIC | 1/09/2026 | Obrien Glass | Windscreen Replacement | 1,457.36 |
| | 2/09/2026 | Jaycar | Thermometer | 64.95 |
| | 2/09/2026 | AMX | PPE | 149.00 |
| | 3/09/2026 | Shire of Gingin | Plate Remake | 52.10 |
| | 17/09/2026 | Gingin Butcher | Catering | 50.19 |
| | 17/09/2026 | Gingin Gull | Catering | 32.50 |
| | 17/09/2026 | Martins Trailer Parts | Jockey Wheel | 419.47 |
| | 23/09/2026 | L&T Venables | Bolts and Washers | 82.93 |
| | 23/09/2026 | AMX | Hour Meters Trailers | 149.85 |
| | 30/09/2026 | Bendigo Bank | Bank Fee | 4.00 |
| | | | | **2,462.35** |
| AQUATIC | 13/09/2026 | Leisure Institute of WA | LIWA Membership | 124.55 |
| | 30/09/2026 | Bendigo Bank | Bank Fee | 4.00 |
| | | | | **128.55** |
| | **Total** | | | **8,614.14** |
| **CALTEX CARD BREAKUP** | | | | |
| SEPTEMBER | | WEX Australia Pty Ltd | 2GG: 102.38L | 272.03 |
| | | | GG073: 226.22L | 620.42 |
| | | | GG033: 158.75L | 427.78 |
| | | | GG070: 112.21L | 323.17 |
| | | | 0GG: 136.50L | 402.69 |
| | | | GG082: 126.71L | 316.65 |
| | | | PPITEM: 10.43L | 26.96 |
| | | | GG05: 51.32L | 143.64 |
| | | | GG084: 302.58L | 759.98 |

**Payments made under Delegated Authority *2.1 Payment of Creditors* for the period 01/10/2026 - 31/10/2026**

**Payment Category**
**L - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor**

| TYPE | DATE PAID | NAME | DETAILS | AMOUNT |
|---|---|---|---|---|
| | | | Transaction Fee | 1.50 |
| | **Total** | | | **3,294.82** |
| **SHELL CARD BREAKUP** | | | | |
| | | Viva Energy Australia Pty Ltd | GG072: 52.89L | 146.48 |
| | | | GG01: 70.32L | 194.72 |
| | | | GG083: 80.87L | 201.29 |
| | | | Transaction Fee | 7.50 |
| | **Total** | | | **549.99** |

# 13 REPORTS - REGULATORY AND DEVELOPMENT SERVICES

## 13.1 ROAD NAMING - LANCELIN SOUTH DEVELOPMENT STAGES 5 - 8

| | |
|---|---|
| File | LND/137 |
| Applicant | VIMG WA Pty Ltd |
| Location | Lot 9001 Lancelin Road, Lancelin (Lancelin South Development) |
| Owner | VIMG WA Pty Ltd |
| Zoning | Future Development |
| Author | Stephy Ma - Planning Officer |
| Reporting Officer | James Bayliss - Temporary Chief Executive Officer |
| Refer | Nil |
| Appendices | 1. Location Plan and Aerial Plan [**13.1.1** - 2 pages]<br>2. List of Names Table [**13.1.2** - 1 page]<br>3. Road Name Locations Plan [**13.1.3** - 1 page] |

### DISCLOSURES OF INTEREST

### PURPOSE

For Council to consider road names for Stages 5 to 8 of the 'Lancelin South' development, subdivision of Lot 9001 Lancelin Road, Lancelin.

### BACKGROUND

Site Background

The subject road naming is sought for the subdivisions which have been approved by the Western Australian Planning Commission (WAPC). Stages 5 and 6 were approved on 30 April 2025, and Stages 7 and 8 were approved on 21 August 2026.

A location plan and aerial photo are provided (**see appendices**).

Road naming is subject to approval by the Minister for Lands following assessment by the Geographic Names Committee (GNC). The GNC and Landgate have been delegated the responsibility to administer and approve geographic names across the State of WA.

Road naming requests for the previous stages were considered and resolved by Council at its meetings on 6 December 2011 (Stage 1), 21 May 2024 (Stage 2) and 16 June 2026 (Stage 3 and 4).

Proposal

The current proposal is for 40 new road names. Three names reflect the theme of industrial effort, which are 'Prosperity Drive', 'Apex Road' and 'Fortitude Road' for the service commercial/light industry lots. The remaining names reflect the theme of 'birds of Australia', which is consistent with the theme formerly approved by Council in 2011 and 2024.

The proposed road names are provided under 'List of Names Table' and 'Road Name Locations Plan' (**see appendices**).

Officer Comment

The applicant has advised that all proposed names have been validated through the Landgate geographic names checker and found to be eligible for approval. Council is required to make a decision on the names as provided, before they can be presented to Landgate for adoption. However, Council is not compelled to approve the names as proposed by the applicant.

Administration has some concerns about how some of the road name suffixes have been applied and whether they will meet GNC guidelines. It is recommended that Council support the names as proposed but defer to administration to amend the suffixes with agreement from the applicant, prior to lodging with Landgate.

## PLANNING FRAMEWORK

The naming of roads is a secondary but important process of subdivision development. Once subdivision is near to being completed, names and street numbers are required to be applied according to standards set by Landgate and the advisory body, the Geographic Names Committee.

## RISK IMPLICATIONS

The applicant has provided the list of road names to maintain momentum on a marketing program established for the next stages of the development area. There is a minor risk that if a decision on the names is not made, it can delay marketing aligning with construction phases. Stage 5 is proposed to be near to completion by the end of March 2027.

## STATUTORY/LOCAL LAW IMPLICATIONS

*Planning and Development Act 2005*
*Land Administration Act 1997*
*Land Information Authority Regulations 2007*

## POLICY IMPLICATIONS

Landgate: 'Policies and Standards for Geographical Naming in Western Australia'.

## BUDGET IMPLICATIONS

Nil

## STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2026-2036

| | |
|---|---|
| **Aspiration** | 5. A Connected, Mobile and Active Community |
| **Strategic Objective** | 5.3 Ensure our Transport Routes are Well-maintained and Safe |

## VOTING REQUIREMENTS - SIMPLE MAJORITY

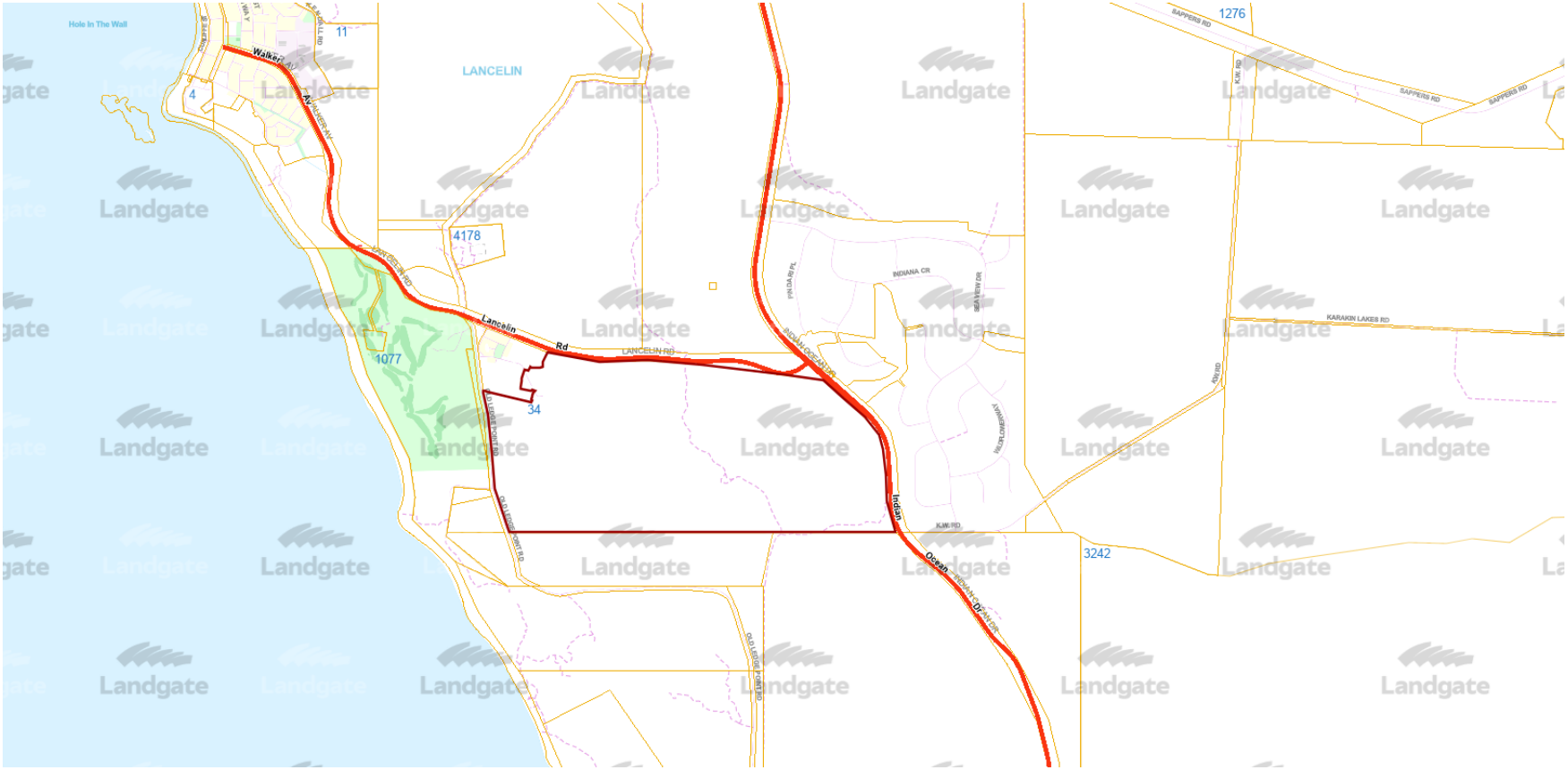
## OFFICER RECOMMENDATION

**That Council support the proposed road names for Stages 5-8 of the Lancelin South development, as proposed by VIMG Pty Ltd, subject to the following:**

1. **The suffixes to road names be reviewed by administration together with the applicant, prior to forwarding to Landgate; and**

2. **A new road naming application is to be lodged with Landgate after the road name suffixes are reviewed.**

Location Plan of Lancelin-South Development




Source: Landgate Map Viewer (24 January 2026), retrieved 9 November, 2026

Aerial Photo of Lancelin-South Development




Source: Google Earth (19 February 2026), retrieved 9 November, 2026

## Proposed Road Names - Lancelen South Project

| WAPC reference | | Theme | Proposed Name | Road Meaning |
|---|---|---|---|---|
| 201423 | | Industrial effort | Prosperity Drive | The state of being successful, thriving, and usually having plenty of money or material wealth. |
| | | | Apex Road | The highest point, tip, or top of something |
| | | | Fortitude Road | Mental and emotional strength that lets a person face pain, danger, or hard times with courage |
| **201298** | **Stage 5-6** | Birds of Australia | | |
| | | | Avocet Walk | The four species of **avocets** /ˈ ævəsɛt/ are a genus, ***Recurvirostra*** , of waders in the same avian family as the stilts. The genus name comes from Latin *recurvus* , 'curved backwards' and *rostrum* , 'bill'.[] |
| | | | Bluewren Way | (Malurus splendens) is a passerine bird in the Australasian wren family, Maluridae. It is also known simply as the splendid wren or more colloquially in Western Australia as the blue wren. |
| | | | Butcherbird Loop | Cracticinae subfamily of the Artamidae family - They get their name from their tendency of impaling prey on branches or in branch forks and tearing it apart, resembling the way butchers prepare meat.[2] |
| | | | Cockatoo Rest | is any of the 22 species of parrots belonging to the family **Cacatuidae**, the only family in the superfamily **Cacatuoidea**, native to Australasia. |
| | | | Crestedpigeon Way | (***Ocyphaps lophotes*** ) is a bird found widely throughout mainland Australia |
| | | | Emu Walk | ***Dromaius novaehollandiae*** ) is a species of flightless bird endemic to Australia, where it is the tallest native bird. |
| | | | Finch Meander | The **true finches** are small to medium-sized passerine birds in the family **Fringillidae**. Finches generally have stout conical bills adapted for eating seeds and nuts and often have colourful plumage. |
| | | | Galah Pass | ***Eolophus roseicapilla*** ), less commonly known as the **pink and grey cockatoo**, **galah cockatoo**, or **rose-breasted cockatoo**,[2] is an Australian species of cockatoo and the only member of the genus ***Eolophus*** . |
| | | | Koel Grove | The true **koels**, ***Eudynamys*** , are a genus of cuckoos from Asia, Australia and the Pacific. They are large sexually dimorphic cuckoos that eat fruits and insects and have loud distinctive calls. They are brood parasites, laying their eggs in the nests of other species. |
| | | | Lorikeet Way | (***Trichoglossus moluccanus***  ) is a species of parrot found in Australia. Part of the Psittaculidae familly of birds |
| | | | Magpie Road | (*Gymnorhina tibicen* ) – Famous for its rich, warbling song and black-and-white feathers. |
| | | | Pelican Drive | (*Pelecanus conspicillatus* ) – A huge waterbird with a massive pinkish bill and pouch. |
| | | | Raven Pass | (*Corvus coronoides* ) – A large all-black bird with a distinctive, lingering wailing call |
| | | | Turtledove Trail | Various bird species, especially of the genus *Streptopelia* in the family Columbidae (doves and pigeons) |
| 202157 | | Birds of Australia | | |
| | | | Bitten Crescent | ***Botaurus poiciloptilus*** *- lives in freshwater wetlands in dense beds of reeds and rushes, where their secretive nature makes them difficult to see. When disturbed, Australasian Bitterns disappear slowly into cover or blend into the surrounding reeds by keeping perfectly still with their neck and bill pointing skywards.* |
| | | | Bristlebird Crescent | The **bristlebirds** are a family of passerine birds, **Dasyornithidae**. There are three species in one genus, ***Dasyornis*** . The family is endemic to the south-east coastal regions and south-west corner of Australia, |
| | | | Cormorant Way | lives in freshwater wetlands in dense beds of reeds and rushes, where their secretive nature makes them difficult to see. When disturbed, Australasian Bitterns disappear slowly into cover or blend into the surrounding reeds by keeping perfectly still with their neck and bill pointing skywards. |
| | | | Curlew Way | The **curlews** are a group of eight species of birds in the genus ***Numenius*** , characterised by their long, slender, downcurved bills and mottled brown plumage. |
| | | | Currawong Parade | are three species of medium-sized passerine birds belonging to the genus ***Strepera*** in the family Artamidae native to Australia |
| | | | Grebe Rest | Grebes are waterbirds associated with coastal lagoons, wetlands and estuarine environments throughout WA. |
| | | | Honeyeater Way | The **honeyeaters** are a large and diverse family, **Meliphagidae**, of small to medium-sized birds. The family includes the Australian chats, myzomelas, friarbirds, wattlebirds, miners and melidectes. |
| | | | Ibis Pass | are a group of long-legged wading birds in the family Threskiornithidae that inhabit wetlands, forests and plains. |
| | | | Kestral Chase | The term **kestrel** (from French: *crécerelle* , derivative from *crécelle* , i.e. ratchet) is the common name given to several species of predatory birds from the falcon genus |
| | | | Lapwing Retreat | **Lapwings** (subfamily Vanellinae) are any of various ground-nesting birds (family Charadriidae) akin to plovers and dotterels. |
| | | | Lorikeet Way | (***Trichoglossus moluccanus***  ) is a species of parrot found in Australia. Part of the Psittaculidae familly of birds |
| | | | Mallard Turn | The **mallard** (/ ˈmæl.ɑːrd, ˈmæl.ərd/) or **wild duck** (***Anas platyrhynchos*** ) is a dabbling duck that breeds throughout the temperate and subtropical Americas, Eurasia, and North Africa. It has been introduced to New Zealand, Australia, |
| | | | Minerbird Way | belong to the genus *Manorina* within the honeyeater family (Meliphagidae), |
| | | | Needletail Way | The **white-throated needletail** (***Hirundapus caudacutus*** ), also known as the **needle-tailed swift** or **spine-tailed swift**, is a large swift in the genus *Hirundapus* . |
| | | | Owl Pass | Owls are birds from the order Strigiformes. which includes over 200 species of mostly solitary and nocturnal birds of prey typified by an upright stance, a large, broad head, binocular vision, binaural hearing, sharp talons, and feathers adapted for silent flight. |
| | | | Pelican Drive | (*Pelecanus conspicillatus* ) – A huge waterbird with a massive pinkish bill and pouch. |
| | | | Pratincole Meander | The **pratincoles** are a genus of birds, ***Glareola*** , that comprise the subfamily **Glareolinae**, which together with the coursers make up the family Glareolidae. They have short legs, very long pointed wings, and in several, long forked tails. |
| | | | Tern Pass | seabirds in the subfamily **Sterninae** of the wider gull and tern family Laridae. They have a worldwide distribution and are normally found near the sea, rivers, or wetlands. |
| | | | Turnstone Road | lives in freshwater wetlands in dense beds of reeds and rushes, where their secretive nature makes them difficult to see. When disturbed, Australasian Bitterns disappear slowly into cover or blend into the surrounding reeds by keeping perfectly still with their neck and bill pointing skywards. |
| | | | Turtledove Trail | Various bird species, especially of the genus *Streptopelia* in the family Columbidae (doves and pigeons) |
| | | | Dotterel Grove | lives in freshwater wetlands in dense beds of reeds and rushes, where their secretive nature makes them difficult to see. When disturbed, Australasian Bitterns disappear slowly into cover or blend into the surrounding reeds by keeping perfectly still with their neck and bill pointing skywards. |
| | | | Frigatebird Way | lives in freshwater wetlands in dense beds of reeds and rushes, where their secretive nature makes them difficult to see. When disturbed, Australasian Bitterns disappear slowly into cover or blend into the surrounding reeds by keeping perfectly still with their neck and bill pointing skywards. |
| | | | Gannet Way | **Gannets** are seabirds comprising the genus ***Morus*** in the family Sulidae, closely related to boobies. |




CLE Town Planning + Design

**CONSOLIDATED SUBDIVISION | ROAD NAMES**
Lancelin

0 50 100 150 200 250m

plan no: 3818-78A-01
date: 9 November 2026
scale: 1:5,000 @A3, 1:2,500 @A1

N

## 13.2 APPLICATION FOR DEVELOPMENT APPROVAL - PROPOSED HOLIDAY HOUSE ON LOT 1 (30A) MORTIMER ROAD, GUILDERTON

| | |
|---|---|
| File | BLD/6625 |
| Applicant | Andrew William Heathcote |
| Location | Strata Lot 1 (No. 30A) Mortimer Road, Guilderton |
| Owner | Andrew William Heathcote |
| Zoning | Residential R12.5/20 |
| Author | Stephy Ma - Planning Officer |
| Reporting Officer | James Bayliss - Temporary Chief Executive Officer |
| Refer | Nil |
| Appendices | 1. Location Plan [**13.2.1** - 1 page]<br>2. Floor Plan [**13.2.2** - 3 pages]<br>3. Parking Plan [**13.2.3** - 1 page]<br>4. Fire Emergency Evacuation Plan [**13.2.4** - 1 page]<br>5. Operational and Guest Management [**13.2.5** - 2 pages]<br>6. Code of Conduct [**13.2.6** - 1 page]<br>7. Schedule of Submissions [**13.2.7** - 1 page] |

### DISCLOSURES OF INTEREST

### PURPOSE

For Council to consider a development application for a 'Holiday House' on Lot 1 on Strata Plan 25830 (No. 30A) Mortimer Road, Guilderton (subject property).

### BACKGROUND

The subject property is located within the Guilderton townsite, at the corner of Mortimer Road and Fraser Street (**see appendices**). The subject property is within an existing two-storey 'grouped dwelling' comprising two bedrooms.

Proposal

The application proposes a 'Holiday House' use with the following detail:

- Accommodation for a maximum of six (6) guests per stay in the unit;
- Contactless self-check-in via secure lock box;
- A strict no-party policy and quiet hours between 10pm to 9am under its code of conduct;
- Two (2) car parking bays are provided on-site for guests of the service; and
- The unit to be cleaned by a professional service, after each stay.

As part of the application, an Operational Management Plan, Code of Conduct and Fire Emergency Plan were submitted (**see appendices**).

## COMMENT

Stakeholder Consultation

The proposal was advertised for public comment from 2 - 16 October 2026, in accordance with the Deemed Provisions for local planning schemes.

Documents were posted or emailed to the nearby residents/landowners that may have potential impacts.

Two (2) submissions were received from the neighbouring owners, one objecting to the proposal, and the other one advised that they had no further comments. A full schedule of submissions and officer comments is provided (**see appendices**).

## PLANNING FRAMEWORK

Local Planning Scheme No. 9 (LPS 9)

The 'Holiday House' use is listed as 'D' use for the permissibility of use of land under the zoning table. The lot is zoned 'Residential' under the Shire's Local Planning Scheme No. 9 (LPS9).

The objectives of 'Residential' zone under LPS9 (Part 3), Clause 3.2.1 are stated as:

a) *provide for a range of housing types and encourage a high standard of residential development;*
b) *maintain and enhance the residential character and amenity of the zone;*
c) *limit non-residential activities to those of which the predominant function is to service the local residential neighbourhood and for self-employment or creative activities, provided such activities have no detrimental effect on the residential amenity; and*
d) *ensure that the density of development takes cognisance of the availability of reticulated sewerage, the effluent disposal characteristics of the land and other environmental factors.*

The land use definitions of 'Holiday House' under LPS9 Schedule 1, Clause 2 are stated as follows:

> *means a single house (excluding Ancillary Accommodation) which might also be used from time to time for short stay for no more than six (6) people (but does not include a bed and breakfast, guesthouse, chalet and short stay accommodation unit;*

Officer Comment

The applicant submitted supporting documents, including an 'Operational Management Plan' and 'Code of Conduct' to provide management measures to minimise the impact on the activity on the amenity of the locality. The 'Operational Management Plan' is recommended to be amended with further details integrating the 'Code of Conduct', complaint procedure and responsible actions by the applicant. Conditions have been recommended accordingly.

The subject property has two (2) on-site car parking bays. To minimise the traffic impact on the surrounding residents of the community, it is recommended that a condition be imposed related to the parking arrangement under the 'Code of Conduct'.

To ensure that any potential impacts of the proposed 'holiday house' on the surrounding neighbourhood can be appropriately monitored, it is recommended that a two-year time-limit on approval be imposed. Upon expiry of the approval period, the use may be reassessed against the planning framework at the time, together with any operational impacts identified during the approval period.

Summary

The proposal is recommended for approval. The 'holiday house' use is considered to have a low impact on the amenity of adjoining owners and occupiers in the locality due to the applicant applying management and operational plans. The issues outlined in the objection submission have not been substantiated and do not justify a refusal of the application.

## RISK IMPLICATIONS

There is an operational risk associated with this item caused by the landowner/developer not meeting the conditions of the development approval, leading to the development not complying with the planning framework and the development approval.

This risk will be accepted by the Shire's ability to undertake compliance action in accordance with the *Planning and Development Act 2005*.

## STATUTORY/LOCAL LAW IMPLICATIONS

*Planning and Development Act 2005*
*Planning and Development (Local Planning Schemes) Regulations 2015*
*Short-Term Rental Accommodation Act 2024*
Local Planning Scheme No. 9

## POLICY IMPLICATIONS

Nil

## BUDGET IMPLICATIONS

Nil

## STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2026-2036

| | |
|---|---|
| Aspiration | 2. Creating Sustainable Economic Growth Opportunities |
| Strategic Objective | 2.3 Area Promotion and Investment Attraction |

## VOTING REQUIREMENTS - SIMPLE MAJORITY

## OFFICER RECOMMENDATION

That Council approves the development application for 'Holiday House' use at Lot 1 on Strata Plan 25830 (No. 30A) Mortimer Road, Guilderton, in accordance with clause 68 of the *Planning and Development (Local Planning Schemes) Regulations 2015* and the Shire's Local Planning Scheme No. 9, subject to the following conditions:

1. The land use and development shall be undertaken in accordance with the approved plans, including any directions written in red ink by the Shire, unless otherwise conditioned in this Approval;

2. This approval expires on 17 November 2028;

3. This approval is for a change of use from 'Single House' to 'Holiday House' only;

4. The development shall comply with the definition of a 'Holiday House' as stipulated under Local Planning Scheme No. 9 (refer to advice notes);

5. The Holiday House must not cause nuisance or degrade the amenity of the locality in any way, including by reason of the emission of noise, light, smoke or other pollutants, or impact on public safety or otherwise, to the satisfaction of the Shire of Gingin;

6. Prior to commencement of the approved development, the applicant is to lodge a revised Property Management Plan with the Shire of Gingin for approval. The Property Management Plan is to, at a minimum, include the following:

    a. Nomination of a manager of the Holiday House and their contact details;

    b. Control of noise and other disturbances;

c. Control of anti-social behavior;

d. A complaints procedure which as a minimum establishes that any complaints from adjacent residents are responded to as soon as reasonable and practicable and within a maximum of 12 hours;

e. A code of conduct for guests, which must be displayed within the Holiday House, and as a minimum incorporates the following:

i. Maximum number of guests permitted to stay in the Holiday House;

ii. Rules for use of outdoor areas to minimize noise and amenity impacts on adjacent properties;

iii. Management of visitors to the site;

iv. Parking controls, including that guests and any visitors must park on site; and

v. The use of amplified music.

7. The approved Property Management Plan is to be displayed in a prominent location within the premises and implemented thereafter;

8. Prior to commencement of the approved development, the contact details for the property manager are to be provided to adjacent landowners and shall remain up to date;

9. Car parking for occupants/guests must be contained wholly within the subject property. Overflow parking on the verge and street is not permitted;

10. A minimum of two (2) car parking bays shall be provided on-site for the occupiers of the premises and shall not be obstructed in any way or used for any other purpose other than car parking; and

11. Any alterations or relocation of existing infrastructure within the road reserve shall be carried out and reinstated at the landowner's cost, to the specification and satisfaction of the Shire.

ADVICE NOTES:

Note 1. This is a development approval issued under the Shire of Gingin Local Planning Scheme No. 9 only.

It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/owner to obtain any other necessary approvals and to commence and carry out development in accordance with all other laws;

Note 2. It is the responsibility of the applicant/owner to ensure that building setbacks correspond with the legal description of the land. This may necessitate re-surveying and re-pegging the site. The Shire of Gingin will take no responsibility for incorrectly located buildings;

Note 3. The development must always comply with the *Environmental Protection (Noise) Regulations* 1997, to the satisfaction of the Shire;

Note 4. The applicant is reminded that the 'Holiday House' is needed to be registered on the STRA Register with Department of Energy, Mines, Industry Regulation and Safety, and the registration to be renewed every 12 months, in accordance with *Short-Term Rental Accommodation Act 2024;* and

Note 5. If the applicant is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

Location Plan of 30A Mortimer Road, Guilderton




Source: Landgate Map Viewer (24 January 2026), retrieved 9 November, 2026



N/W VIEW

Mortimer Road

EX-DRIVEWAY AND CROSSOVER

BOUNDARY 24.394 m

BOUNDARY 20.230 m

BOUNDARY 8.527 m

BOUNDARY 14.086 m

BOUNDARY 27.240 m

BOUNDARY 15.350 m

BOUNDARY 32.870 m

BOUNDARY 27.358 m

9499

Existing Setback

7762

Proposed Setback

7260

Lot 131
No. 30
Area: 585.875m²

PROPOSED BALCONY EXTENSION

EXISTING RESIDENCE

EX-HARDSTAND AREA

EX- BALCONY

EXISTING BRICK VENEER RESIDENCE (Diagrammatic Only)

EX-PATIO

EX-PATIO

4579

5301

8222

SITE - Plan

1 : 200

WINTER SUN

SUMMER SUN

N

W

E

S

PREVAILING WIND & RAIN

NORTH EAST WINDS

**CALCULATIONS:**

**SITE AREA:** 585.875m²

| | |
|---|---|
| Existing Balcony | 14 m² |
| Existing Down Stairs | 16 m² |
| Existing Upstairs Residence | 60 m² |
| | 90 m² |
| Proposed Balcony Extension | 20 m² |

PROPOSED COVERAGE AREA: 94m²
OPEN SPACE: (83.95%) 491.845m²

cadd
C.A. DESIGN & DRAFTING
17 Rees Drive
QUINNS ROCKS W.A. 6030
Ph: (08) 9305 8004

DRAWING TITLE:
SITE Plan

Drawn: JA

Scale: 1 : 200 (A3)

Date: 19/08/2015

**GENERAL NOTES**

1. All Dimensions, Angles and Levels must be checked and verified on site.
2. All Dimensions are in Metric mm (unless otherwise noted).
3. Do NOT scale from drawings. If in doubt, contact this office
4. All Materials and Workmanship to be in accordance with the B.C.A. and relevant Australian Standards.

5(a). Drawings must be read with all other relevant documents, including conditions of approval etc.

5(b). Any discrepancies or conflicting information must be resolved with this office prior to commencing any works.

**EARTHWORKS**

1. All Vegetation, Rubbish, Topsoil and Contamination Fill shall be removed from site and replaced with clean compacted fill.
2. New fill shall be clean, well graded, yellow sand compacted in layers no greater than 300MM in depth.
3. All sand fill shall be compacted to a minimum of 7 blows per 300mm - for 750MM Depth. Tested using a standard 9kg Perth Sand Penetrometer.

**ENGINEER APPROVED:**

DATE:

Project Number: 2014059

Tyndall Residence

**Lot 161, No. 30**
**Mortimer Road**
**GUILDERTON WA 6041**

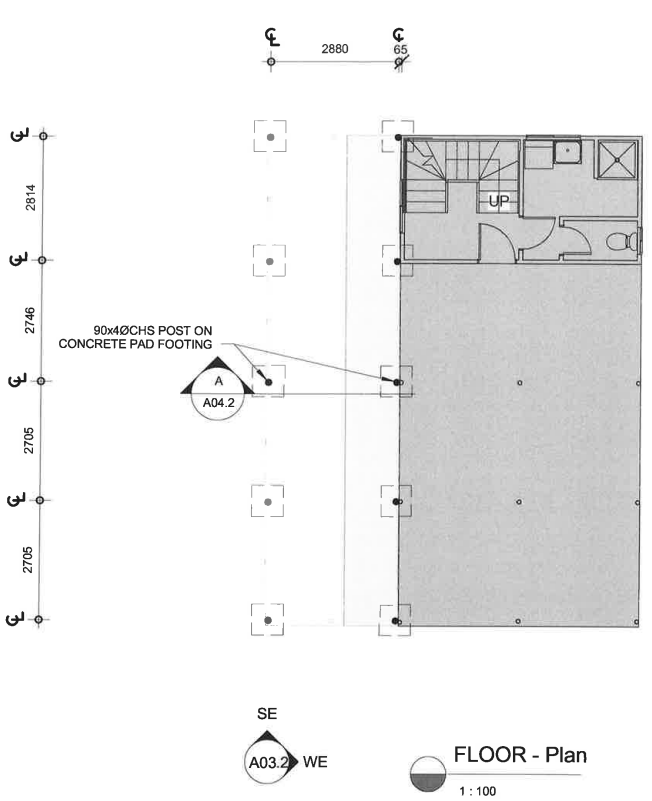
**CLIENT APPROVED:**

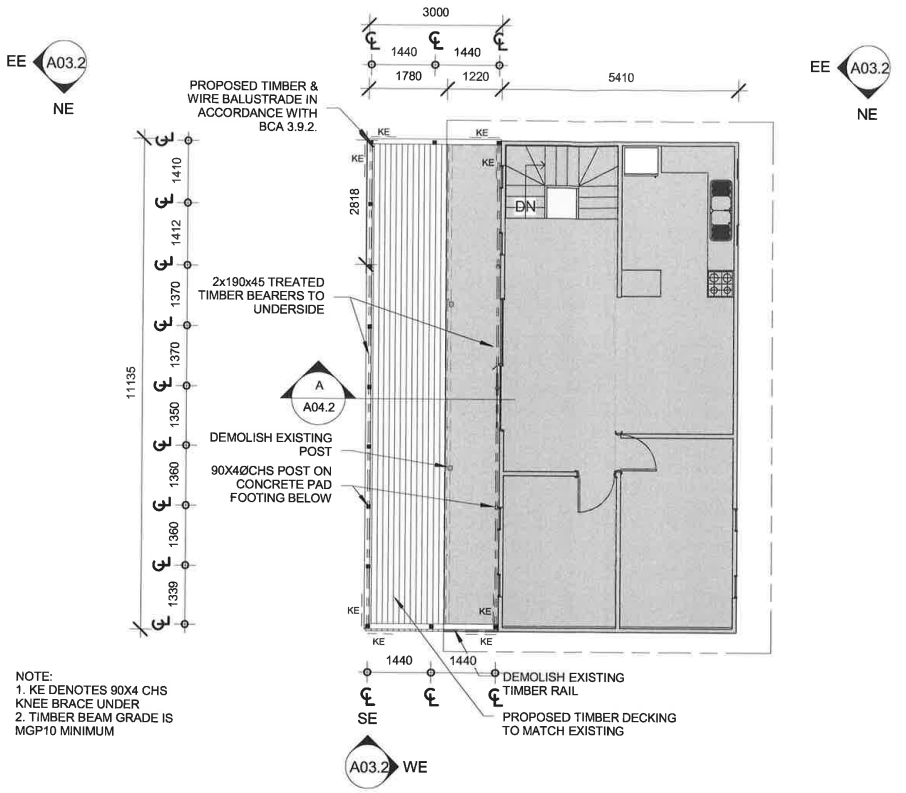
DATE:

© COPYRIGHT

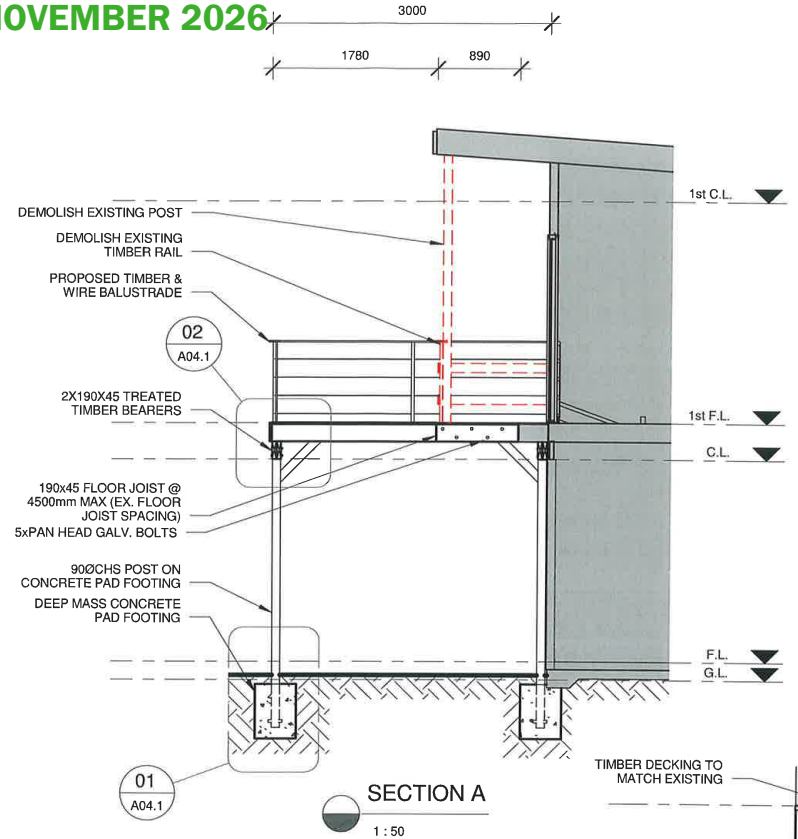
REVISIONS:

A01.204




| | | | | | | |
|---|---|---|---|---|---|---|
| cadd<br>C.A. DESIGN & DRAFTING<br>17 Rees Drive<br>QUINNS ROCKS W.A. 6030<br>Ph: (08) 9305 8004 | Tyndall Residence<br>**Lot 161, No. 30**<br>**Mortimer Road**<br>**GUILDERTON WA 6041** | SHEET TITLE:<br>FLOOR Plan | Project Number: 2014059<br>Drawn: JA<br>Scale: 1 : 100 (A3)<br>Date: 19/08/2015 | REVISIONS: | ENGINEER APPROVED:<br>DATE:<br>CLIENT APPROVED:<br>DATE: | C COPYRIGHT<br>A02.2/04 |




SECTION A

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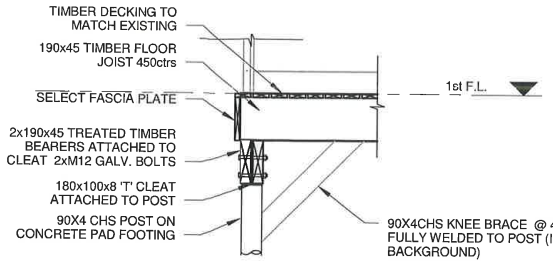
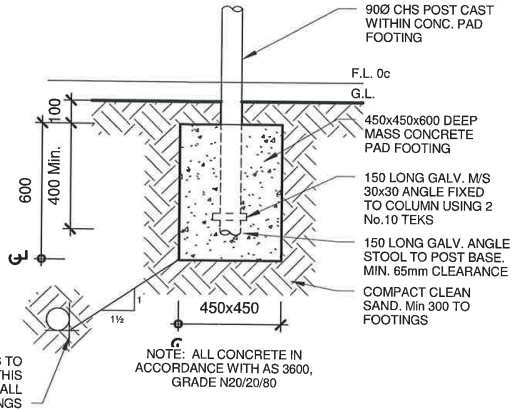


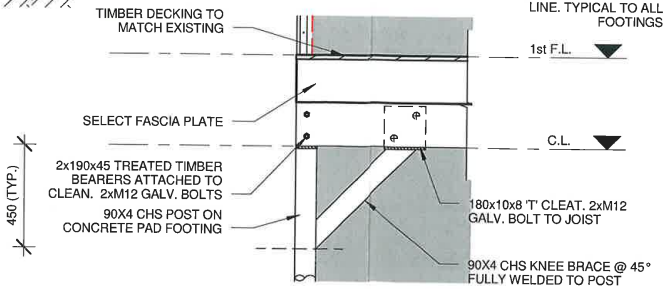

POST CONNECTION - Detail (2)

1 : 20




PAD FOOTING - Detail (1)

1 : 20




KNEE BRACE CONNECTION - Detail (3)

1 : 20

G A Gaynor MIEAust, CPEng, NPER
Chartered Professional Engineer
Membership No. 3303920
Signed:
Date: 11/09/2015
On behalf of Inter Engineering Pty Ltd

| | | | | | |
|---|---|---|---|---|---|
| cadd<br>C.A. DESIGN & DRAFTING<br>17 Rees Drive<br>QUINNS ROCKS W.A. 6030<br>Ph: (08) 9305 8004 | Tyndall Residence<br>**Lot 161, No. 30**<br>**Mortimer Road**<br>**GUILDERTON WA 6041** | SHEET TITLE:<br>SECTION & DETAILS | Project Number: 2014059<br>Drawn: JA<br>Scale: As indicated (A3)<br>Date: 19/08/2015 | REVISIONS: | ENGINEER APPROVED:<br>DATE:<br>CLIENT APPROVED:<br>DATE: |

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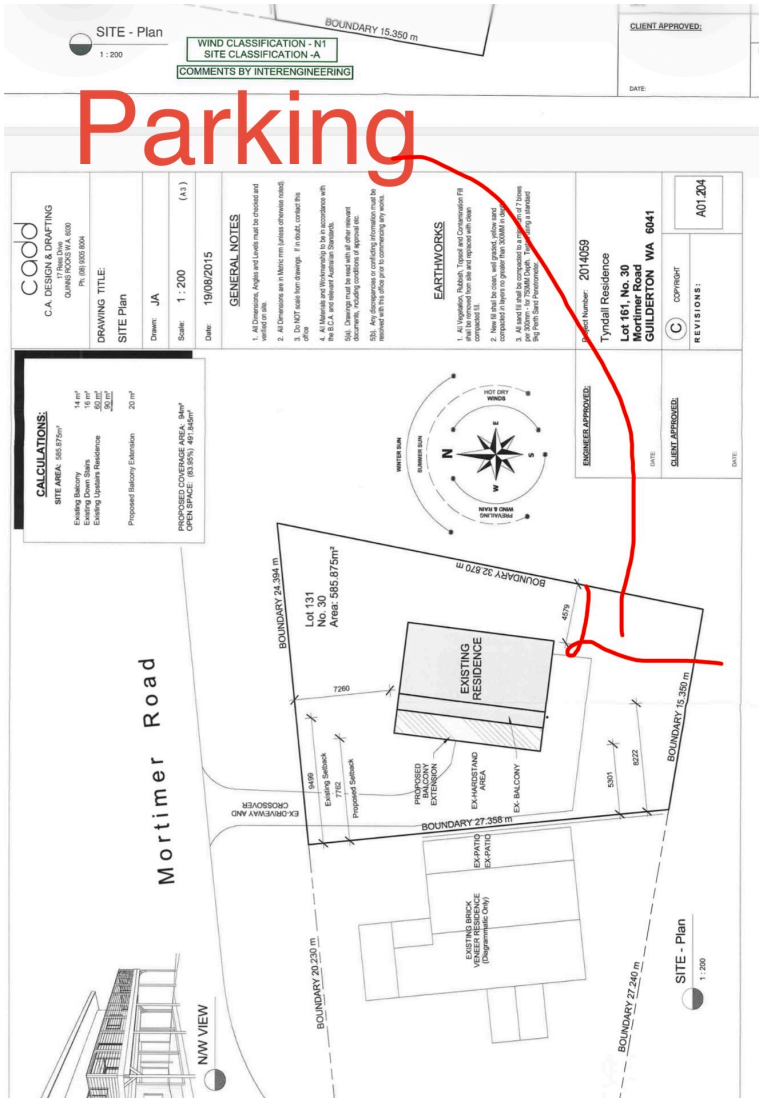
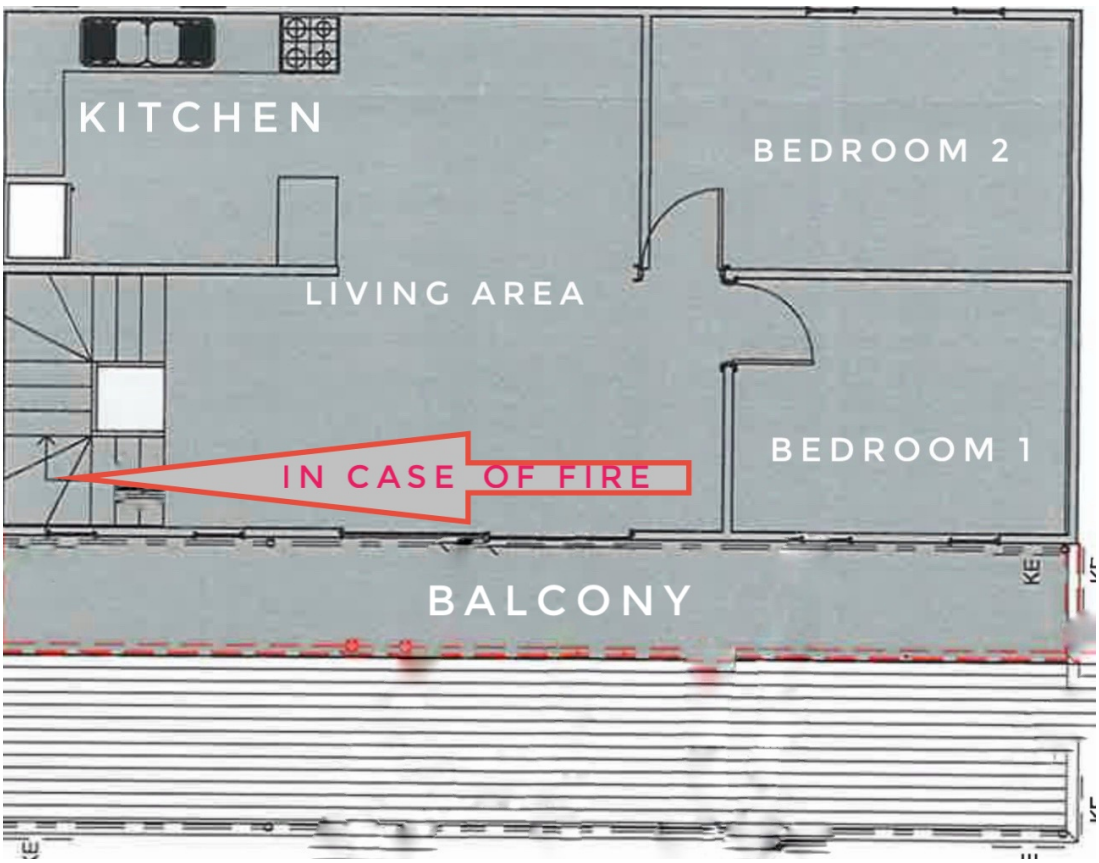

Parking
SITE - Plan
1 : 200
WIND CLASSIFICATION - N1
SITE CLASSIFICATION -A
COMMENTS BY INTERENGINEERING
BOUNDARY 15.350 m
CLIENT APPROVED:
DATE:
CODD
C.A. DESIGN & DRAFTING
17 Reiki Drive
QUINNS ROCKS W.A. 6030
Ph. (08) 9305 8004
DRAWING TITLE:
SITE Plan
Drawn: JA
Scale: 1 : 200 (A3)
Date: 19/08/2015
GENERAL NOTES
1. All Dimensions, Angles and Levels must be checked and verified on site.
2. All Dimensions are in Metric mm (unless otherwise noted).
3. Do NOT scale from drawings. If in doubt, contact this office
4. All Materials and Workmanship to be in accordance with the B.C.A. and relevant Australian Standards.
5(a). Drawings must be read with all other relevant consultants working drawings and specifications.
5(b). Any discrepancy or conflict information must be resolved with this office prior to commencing any works.
EARTHWORKS
1. All Vegetation, Rubbish, Topsoil and Contamination Fill shall be removed from site and replaced with clean compacted fill.
2. New fill shall be clean, well graded, yellow sand compacted in layers no greater than 300MM in depth.
3. All sand fill shall be compacted to a density index of 7 bores (70%) in accordance with AS2870 - 1996 Residential Slabs and Pads Part 1 Design Requirements.
Project Number: 2014059
Tyndall Residence
Lot 161, No. 30
Mortimer Road
GUILDERTON WA 6041
A01.204
COPYRIGHT
REVISIONS:
ENGINEER APPROVED:
DATE:
CLIENT APPROVED:
DATE:
CALCULATIONS:
SITE AREA: 585.875m²
Existing Balcony 14 m²
Existing Down Stairs 16 m²
Existing Upstairs Residence 80 m²
80 m²
Proposed Balcony Extension 20 m²
PROPOSED COVERAGE AREA: 94m²
OPEN SPACE: (83.93%) 491.945m²
HOT DRY WINDS
WINTER SUN
SUMMER SUN
PREVAILING WIND & RAIN
Lot 131
No. 30
Area: 585.875m²
BOUNDARY 24.394 m
BOUNDARY 32.870 m
4579
7260
EXISTING RESIDENCE
BOUNDARY 15.350 m
6499
Existing Setback
7762
Proposed Setback
PROPOSED BALCONY EXTENSION
EX-HARDSTAND AREA
EX- BALCONY
5301
8222
BOUNDARY 27.356 m
EX-DRIVEWAY AND CROSSOVER
Mortimer Road
EX-PATIO
EX-PATIO
EXISTING BRICK VENEER RESIDENCE (Diagrammatic Only)
BOUNDARY 20.230 m
BOUNDARY 27.240 m
SITE - Plan
1 : 200
NW VIEW




**In case of Fire:**

**Ensure all people are aware of the fire.**
**Leave the building via the stairs and assemble by the road**
**Call 000**

19 September 2026

Shire of Gingin
mail@gingin.wa.gov.au

Dear Planners,
**Proposed Holiday House at 30a Mortimer Road, Guilderton.**

Cover Letter
As requested, this is a cover letter responding to your queries regarding my DA for the above property in Guilderton.

I envisage employing 1-2 cleaners to clean the property between guests.
There will be a maximum of 6 guests staying at the property.

Site Plan
A Site Plan is attached to the email to which this letter is attached.
Parking is for two cars.

Operational Management Plan
Guests will check in via secure lockbox to which keys will be returned.
The contracted cleaner will clean after each stay and BEFORE a stay if the property has been vacant for a while.
Guests will be asked to place rubbish in relevant bins and place bins on verge for collection on appropriate day (Tuesday.) There is a magnetic notice on the fridge inside the property detailing this request and the specific bin days.
Emergency contact details (phone and email) are supplied to guests shortly prior to check in. My contact details are known to the shire and are in the heading of this letter.

Guest Management Plan

Fire Evacuation Procedure: A sign (attached with this letter) will be placed prominently in the property clearly detailing the escape procedures: down the stairs and out to the road. An extinguisher, First Aid Kit and Fire Blanket are easily located in the kitchen area of the property.

House Rules: These will be detailed in the online profile of the property, within the property and reiterated in the welcome note/details on accessing property sent prior to Guests' arrival. Broadly, they specify a requirement for respect of the property, its amenities and contents and especially for the neighbourhood in respect of noise and behaviour. A Code of Conduct document is attached separately to the email with this letter.

Sincerely yours,

Andrew Tyndall

# Code of Conduct:

By booking this accomodation you are agreeing to the following code of conduct to ensure everyone can enjoy this peaceful town.

**General Behaviour & Noise**

- **Respect Neighbours:**
  Maintain reasonable noise levels at all times, especially between 10 pm and 9 am, to ensure the peace and comfort of neighbours.
- **No Parties:**
  Parties, events, and loud music are strictly prohibited to prevent disruption to the quiet residential area.
- **No Anti-Social Behaviour:**
  Guests must not act in a violent, threatening, or alarming manner, or engage in any anti-social behavior.
- **Visitor Responsibility:**
  Guests are responsible for ensuring their visitors comply with the code of conduct.

**Property Care**

- **Treat with Care:**
  Guests must treat the property, furnishings, and any common areas with care and respect.
- **Report Damage:**
  Any accidental damage or issues with the property or its contents should be reported to the host promptly.
- **No Rearranging Furniture:**
  Guests should not move or rearrange furniture.

**Property Use**

- **No Smoking/Vaping:**
  Smoking and vaping are prohibited inside the property.
- **Waste Disposal:**
  Follow instructions for putting out and collecting rubbish bins on designated days to ensure timely removal.

**Departure**

- **Secure Property:**
  At the end of the stay, guests must ensure the property is locked, all taps and showers are off, and all windows are closed.
- **Return Keys:**
  Return the keys as instructed, for example, to the designated lock box.
- **Lost/Damaged Keys:**
  Guests are responsible for the cost of replacing any lost or damaged keys.

SCHEDULE OF SUBMISSIONS AND OFFICER RESPONSES

Strata Lot 1 (No. 30A) Mortimer Road, Guilderton – Proposed 'Holiday House' Use

| Date Received | Submitter | Comments | Officer Comments |
|---|---|---|---|
| | | | |
| 4 Oct 2026 | Landowner | There are so many options already available in Guilderton for short term holiday rentals and there urgently needs to be greater consideration by the shire of creating a better balance between short term rentals versus permanent residents, full-time renters, and 2nd homeowners that don't rent out their properties.<br><br>These short-term holiday rentals create many problems for the community, with large groups often causing parking issues on Mortimer Road (30A is a definite issue because of its location on the hill which is already dangerous), ignorance of speed limits by holiday makers, uncontrolled parties breaching noise regulations, and sometimes disrespectful conduct and disorderly behaviour.<br><br>I know that if it were compared to our own situation with 33 Mortimer Road looking directly over our property, we would fight tooth and nail to stop a short-term rental application of any type being approved. | Noted:<br>A Code of Conduct was provided by the applicant as part of the application, outlining rules such as 'No Parties', 'No Anti-Social Behaviour' and 'Respect Neighbours', to minimise the potential impacts on the neighbourhood.<br><br>However, the submitted Operational Management Plan does not provide sufficient details regarding the management procedures, monitoring measures, or processes to ensure compliance with the Code of Conduct.<br><br>**Recommendation**: Application be approved subject to detailed conditions and time-limited approval period be imposed to monitor, manage to minimise any potential impacts arising from the use of 'holiday house'. |
| 10 Oct 2026 | Resident - Landowner | No further comments | N/A |

## 14 REPORTS - OPERATIONS AND ASSETS

Nil

## 15 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

## 16 COUNCILLORS' OFFICIAL REPORTS

## 17 NEW BUSINESS OF AN URGENT NATURE

## 18 MATTERS FOR WHICH MEETING IS TO BE CLOSED TO THE PUBLIC

**OFFICER RECOMMENDATION**

**That Council move into a Confidential Session to discuss Items 18.1, 18.2 and 18.3.**

## 18.1 ALLEGED BREACH 26-20 - CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

| | |
|---|---|
| File | GOV/10-1 |
| Author | Leanne Parola - Acting Executive Manager Corporate and Community Services |
| Reporting Officer | Leanne Parola - Acting Executive Manager Corporate and Community Services |
| Refer | Nil |
| Appendices | 1. Complaint - 26-20 [**18.1.1** - 14 pages]<br>2. Response 26-20 [**18.1.2** - 3 pages]<br>3. Assessment Report - 26-20 [**18.1.3** - 4 pages]<br>4. Current Code of Conduct for Council Members Committee Members and Candidates 17 March 2026 [**18.1.4** - 16 pages]<br>5. Current Policy 1.42 Code of Conduct Behaviour Complaints Management [**18.1.5** - 12 pages] |

**Reasons for Confidentiality**

This report is confidential in accordance with s. 5.23(4)(g) of the *Local Government Act 1995* and r. 4A(b) of the *Local Government (Administration) Regulations 1996* as it relates to a complaint that alleges a behavioural breach under the local government's adopted code of conduct (as defined in section 8A.2(1)) and any information relating to the complaint.

## 18.2 ALLEGED BREACH 26-21 - CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

| | |
|---|---|
| File | GOV/10-1 |
| Author | Leanne Parola - Acting Executive Manager Corporate and Community Services |
| Reporting Officer | Leanne Parola - Acting Executive Manager Corporate and Community Services |
| Refer | Nil |
| Appendices | 1. Complaint 26-21 [**18.2.1** - 14 pages]<br>2. Response 26-21 [**18.2.2** - 3 pages]<br>3. Assessment Report 26-21 [**18.2.3** - 3 pages]<br>4. Current Code of Conduct for Council Members Committee Members and Candidates [**18.2.4** - 16 pages]<br>5. Current Council Policy 1.42 Code of Conduct Behaviour Complaints Management [**18.2.5** - 12 pages] |

**Reasons for Confidentiality**

This report is confidential in accordance with s. 5.23(4)(g) of the *Local Government Act 1995* and r. 4A(b) of the *Local Government (Administration) Regulations 1996* as it relates to a complaint that alleges a behavioural breach under the local government's adopted code of conduct (as defined in section 8A.2(1)) and any information relating to the complaint.

## 18.3 BEHAVIOUR TRAINING PLAN - 26/2 AND 26/4

| | |
|---|---|
| File | GOV/10-1 |
| Author | Leanne Parola - Acting Executive Manager Corporate and Community Services |
| Reporting Officer | Leanne Parola - Acting Executive Manager Corporate and Community Services |
| Refer | 18 August 2026 - Item 19.11 |
| Appendices | Nil |

**Reasons for Confidentiality**

This report is confidential in accordance with s. 5.23(4)(g) of the *Local Government Act 1995* and r. 4A(b) of the *Local Government (*Administration*) Regulations 1996* as it relates to a complaint that alleges a behavioural breach under the local government's adopted code of conduct (as defined in section 8A.2(1)) and any information relating to the complaint.

## 19 CLOSURE