

SHIRE OF MOORA



ORDINARY COUNCIL MEETING

AGENDA

ORDINARY COUNCIL MEETING
TO BE HELD IN THE
Council Chambers, 34 Padbury Street, Moora
Wednesday 1 October 2025 at 5.30pm

Shire of Moora

ORDINARY COUNCIL MEETING

Notice is hereby given that the next Ordinary Council Meeting will be held in the Council Chambers, 34 Padbury Street, Moora on **Wednesday 1 October 2025** commencing at **5.30pm**.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'GW Robins', is written over a faint, light blue circular official stamp.

GW Robins
Chief Executive Officer

11 September 2025

DISCLAIMER

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

The Shire of Moora 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, statement or intimation occurring during council meetings.

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

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

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Members of the public should note that no action should be taken on any application or item discussed at a council meeting prior to written advice on the resolution of Council being received.

All formal Council Meetings will be audio visually recorded and will be publicly available via the Shire of Moora's website.

Agenda and minutes are available on the Shire's website www.moora.wa.gov.au

SHIRE OF MOORA

WRITTEN DECLARATION OF INTEREST IN MATTER BEFORE COUNCIL

Chief Executive Officer
Shire of Moora
PO Box 211
MOORA WA 6510

Dear Sir/Madam,

Re: Written Declaration of Interest in Matter Before Council

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

Agenda Item & Title ⁽³⁾ _____

The type of interest I wish to declare is: ⁽⁴⁾

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

The nature of my interest is ⁽⁵⁾

The extent of my interest is ⁽⁶⁾

I understand that the above information will be recorded in the Minutes of the meeting and recorded by the Chief Executive Officer in an appropriate Register.

Yours faithfully,

Signed

Date

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

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1.	DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS.....	7
1.1	DECLARATION OF OPENING	7
1.2	DISCLAIMER	7
2.	ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE	7
3.	DECLARATIONS OF INTEREST	7
4.	PUBLIC QUESTION TIME	7
4.1	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	7
4.2	PUBLIC QUESTIONS	7
5.	PETITIONS / DEPUTATIONS / PRESENTATIONS.....	7
6.	APPLICATIONS FOR LEAVE OF ABSENCE	8
7.	ANNOUNCEMENTS BY THE PRESIDING MEMBER.....	8
7.1	DELEGATES REPORTS.....	8
8.	CONFIRMATION OF MINUTES.....	8
8.1	ORDINARY COUNCIL MEETING - 27 AUGUST 2025	8
9.	REPORTS OF OFFICERS	8
9.1	GOVERNANCE AND CORPORATE SERVICES.....	8
9.1.1	LIST OF PAYMENTS AUTHORISED UNDER DELEGATION 1.15.....	8
9.1.2	STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 JULY 2025	10
9.1.3	STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 AUGUST 2025.....	11
9.1.4	REVIEW OF RISK MANAGEMENT POLICY	12
9.1.5	REVIEW OF FENCING PROPERTY ADJOINING SHIRE LAND POLICY	13
9.1.6	PROPOSED POLICY – MEMORIALS IN PUBLIC PARKS AND RESERVES	15
10.	REPORTS OF COMMITTEES	16
	GENERAL PURPOSE COMMITTEE MEETING – 10 SEPTEMBER 2025.....	16
11.	ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN.....	16
12.	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF COUNCIL	16
13.	MATTERS FOR WHICH THE MEETING MAY BE CLOSED	16
14.	CLOSURE OF MEETING.....	16

I. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**I.1 DECLARATION OF OPENING**

The Shire of Moora acknowledges the traditional custodians of the land we are meeting on, the Yued people, and pay our respects to Elders past, present, and emerging.

I.2 DISCLAIMER

The Presiding Member directed the public's attention to the Disclaimer and the paragraph that advises that formal meetings of Council will be audio visually recorded.

2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**ATTENDANCE**

TL Lefroy	-	President
SJ Gilbert	-	Deputy President
DV Clydesdale-Gebert	-	Councillor
KM Seymour	-	Councillor
SA Bryan	-	Councillor
TL Errington	-	Councillor
TW Dugan	-	Councillor
GW Robins	-	Chief Executive Officer
B Hoogland	-	Deputy Chief Executive Officer
G Teixeira	-	Manager Financial Services

APOLOGIES**3. DECLARATIONS OF INTEREST**

Where a member has disclosed a financial or proximity interest in an item, they must leave the Chamber for consideration of that item.

Where a member has disclosed an impartiality interest in an item, they may remain in the Chamber. The member is required to bring an independent mind to the item and decide impartially on behalf of the Shire of Moora and its community.

4. PUBLIC QUESTION TIME**4.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE****4.2 PUBLIC QUESTIONS****5. PETITIONS / DEPUTATIONS / PRESENTATIONS**

6. APPLICATIONS FOR LEAVE OF ABSENCE**7. ANNOUNCEMENTS BY THE PRESIDING MEMBER****7.1 DELEGATES REPORTS****8. CONFIRMATION OF MINUTES****8.1 ORDINARY COUNCIL MEETING - 27 AUGUST 2025**

That the Minutes of the Ordinary Meeting of Council held on 27 August 2025 be confirmed as a true and correct record of the meeting.

9. REPORTS OF OFFICERS**9.1 GOVERNANCE AND CORPORATE SERVICES****9.1.1 LIST OF PAYMENTS AUTHORISED UNDER DELEGATION 1.15**

REPORT DATE: 25 September 2025

OFFICER DISCLOSURE OF INTEREST: Nil

AUTHOR: Gavin Robins, Chief Executive Officer

SCHEDULE PREPARED BY: Charlene Sawyer, Creditors Officer

ATTACHMENTS: Accounts Paid Under Delegated Authority

PURPOSE OF REPORT

For Council to note and endorse the payments made under delegated authority for August 2025. and a listing of these payments is attached.

BACKGROUND

Council has delegated authority to the Chief Executive Officer to exercise the power to make payments from Municipal and Trust Funds. The Chief Executive Officer is required to present a list to Council of those payments made since the last payment list was submitted.

COMMENT

Accounts Paid under delegated authority are periodically presented to Council.

All invoices have been verified, and all payments have been duly authorised in accordance with Council's procedures. The payment schedules are included as an attachment to this report.

POLICY REQUIREMENTS

Delegation 1.15 – Making Payments from Municipal and Trust Funds

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 – Section 6.10 Financial Management Regulations

Local Government (Financial Management) Regulations 1996 – Reg.12,13 and 13A.

STRATEGIC IMPLICATIONS

There are no known strategic implications associated with this proposal.

SUSTAINABILITY IMPLICATIONS➤ **Environment**

There are no known significant environmental implications associated with this proposal.

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Payments are in accordance with the adopted budget.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council notes and endorses the Payments from the Municipal and Trust Funds made under delegation 1.15

Municipal Funds	EFT34004-34139	-\$853,543.10
Municipal Cheque	62682-62683	-\$2,360.00
Credit Card	DD17020.1	-\$7,633.97
Direct Debit	DD16956.1- DD16991.17	-\$222,684.06
NETT Pay	12/08/2025	-\$115,286.37
NETT Pay	26/08/2025	<u>-\$112,883.22</u>
PAYMENT TOTAL FOR AUGUST 2025		-\$1,314,396.72

9.1.2 STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 JULY 2025

REPORT DATE: 24 September 2025

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Travis Bate, Financial Accountant (RSM Australia)

ATTACHMENTS: Statement of Financial Activity for the Period Ended 31 July 2025

PURPOSE OF REPORT

To receive and endorse the Statement of Financial Activity for the period ended 31 July 2025.

BACKGROUND

Council is provided with monthly financial reports to enable monitoring of revenues and expenditures against the adopted budget.

COMMENT

The Statement of Financial Activity for the Period Ended is provided as a separate attachment in Program format.

POLICY REQUIREMENTS

Nil

LEGISLATIVE REQUIREMENTS

Local Government Act 1995, Section 6.4

Local Government (Financial Management) Regulations 1996, Clause 34

STRATEGIC IMPLICATIONS

Monitoring of actual revenues and expenditures against the adopted budget assists Council in being informed as to the financial health of the organisation.

SUSTAINABILITY IMPLICATIONS

➤ **Environment**

There are no known significant environmental implications associated with this proposal.

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Year to date income and expenditure is provided by program to enable comparison to the 2025/26 adopted budget.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council endorses the Statement of Financial Activity for the period ended 31 July 2025.

9.1.3 STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 AUGUST 2025

REPORT DATE: 24 September 2025

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Travis Bate, Financial Accountant (RSM Australia)

ATTACHMENTS: Statement of Financial Activity for the Period Ended 31 August 2025

PURPOSE OF REPORT

To receive and endorse the Statement of Financial Activity for the period ended 31 August 2025.

BACKGROUND

Council is provided with monthly financial reports to enable monitoring of revenues and expenditures against the adopted budget.

COMMENT

The Statement of Financial Activity for the Period Ended is provided as a separate attachment in Program format.

POLICY REQUIREMENTS

Nil

LEGISLATIVE REQUIREMENTS

Local Government Act 1995, Section 6.4

Local Government (Financial Management) Regulations 1996, Clause 34

STRATEGIC IMPLICATIONS

Monitoring of actual revenues and expenditures against the adopted budget assists Council in being informed as to the financial health of the organisation.

SUSTAINABILITY IMPLICATIONS

➤ **Environment**

There are no known significant environmental implications associated with this proposal.

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Year to date income and expenditure is provided by program to enable comparison to the 2025/26 adopted budget.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council endorses the Statement of Financial Activity for the period ended 31 August 2025.

9.1.4 REVIEW OF RISK MANAGEMENT POLICY

FILE REFERENCE: PL/POP1-2
REPORT DATE: 02/09/2025
APPLICANT/PROPONENT: Shire of Moora
OFFICER DISCLOSURE OF INTEREST: Nil
PREVIOUS MEETING REFERENCES: Nil
AUTHOR: Bob Hoogland, Deputy CEO
ATTACHMENTS: Proposed Risk Management Policy, Risk Management Policy from the Risk Management Framework

PURPOSE OF REPORT:

This report recommends that Council adopt a revised Risk Management Policy

BACKGROUND:

The Local Government Act identifies one of the functions of a local government is to determine its policies, which need to be reviewed. There is no legislated time frame for the frequency of review of policies and this is always a balance between the risk of outdated and ineffective or inappropriate policies and appropriate use of the resources of Council.

This is part of the ongoing review of Council policies.

COMMENT:

LGIS delivered a recommended Risk Management approach to WA local governments in 2014 and this was adopted by Shire of Moora and reviewed in 2019..

The Risk Management system includes a Framework and Profile. The Framework includes a Risk Management Policy, and the Profile is effectively a Risk Register and risk review process.

Management is using the Profile to review risks, and a 2025 risk review has been undertaken and a report prepared for the Audit Committee. There is no recommendation to change from this approach and this is incorporated in the proposed Risk Management Policy.

The Framework and Policy, as currently in place is detailed and complex, unnecessarily so for the Shire of Moora. It is recommended, therefore, that the proposed Risk Management Policy be adopted to replace the Framework and Policy from the LGIS approach.

POLICY REQUIREMENTS:

The report relates directly to the Risk Management Policy.

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 – s2.7 (2) (b) Identifies one of the roles of Council is to determine the policies of the local government

The Policy identifies the relevant legislation.

STRATEGIC IMPLICATIONS:

Strategic Community Plan 2018-2028:

Strategy 5.2.2: Elected Members and staff adopt and implement governance processes to achieve and communicate legislative compliance

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known significant environmental implications associated with this proposal.
- **Economic**
There are no known significant economic implications associated with this proposal.
- **Social**
There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS

Simple Majority Required

RECOMMENDATION

That Council adopt the Risk Management Policy as proposed.

9.1.5 REVIEW OF FENCING PROPERTY ADJOINING SHIRE LAND POLICY

FILE REFERENCE: PL/POPI-2
REPORT DATE: 02/09/2025
APPLICANT/PROPONENT: Shire of Moora
OFFICER DISCLOSURE OF INTEREST: Nil
PREVIOUS MEETING REFERENCES: Nil
AUTHOR: Bob Hoogland, Deputy CEO
ATTACHMENTS: From Moora Shire Policy Manual – Fencing Property Adjoining Shire Land, Proposed Contribution to Boundary Fences Policy

PURPOSE OF REPORT:

This report recommends that Council adopt an amended Contribution to Boundary Fences Policy

BACKGROUND:

The Local Government Act identifies one of the functions of a local government is to determine its policies, which need to be reviewed. There is no legislated time frame for the frequency of review of policies, and this is always a balance between the risk of outdated and ineffective or inappropriate policies and appropriate use of the resources of Council.

This is part of the ongoing review of existing policies.

COMMENT:

Council has an adopted Policy that reasonably adequately covers many of the scenarios that could arise with respect to requests for contributions towards the fencing for properties adjoining Council owned land.

The proposed policy provides more structure to a process and flexibility with respect to the approach to this type of request and is therefore recommended for Council consideration.

POLICY REQUIREMENTS:

The report relates directly to the Fencing Property Adjoining Shire Land Policy.

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 – s2.7 (2) (b) Identifies one of the roles of Council is to determine the policies of the local government

The Policy identifies the relevant legislation.

STRATEGIC IMPLICATIONS:

Strategic Community Plan 2018-2028:

Strategy 5.2.2: Elected Members and staff adopt and implement governance processes to achieve and communicate legislative compliance

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known significant environmental implications associated with this proposal.
- **Economic**
There are no known significant economic implications associated with this proposal.
- **Social**
There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS

Simple Majority Required

RECOMMENDATION

That Council adopt the proposed Contribution to Boundary Fences Policy.

9.1.6 PROPOSED POLICY – MEMORIALS IN PUBLIC PARKS AND RESERVES

FILE REFERENCE: PL/POP1-2
REPORT DATE: 18/08/2025
APPLICANT/PROPONENT: Shire of Moora
OFFICER DISCLOSURE OF INTEREST: Nil
PREVIOUS MEETING REFERENCES: Nil
AUTHOR: Bob Hoogland, Deputy CEO
ATTACHMENTS: Proposed Policy – Memorials in Public Parks and Reserves

PURPOSE OF REPORT:

This report recommends that Council adopt a new Policy providing guidelines for considering applications for the placement of memorials in Council controlled parks and reserves.

BACKGROUND:

The Local Government Act identifies one of the functions of a local government is to determine its policies. Management is progressively reviewing existing policies.

As well as reviewing existing policies, management will be recommending new Policies if there is perceived to be a significant requirement.

COMMENT:

As Council is aware, Shire of Moora has been managing the issue of appropriate arrangements for memorials in the Peace Grove, arising from flood damage in some cases and the end of life in the case of memorial trees.

On that basis, it is recommended that a policy would provide guidance to Council, staff and the community with respect to memorials in public places. The proposed Policy provides structure and rigour to the process with appropriate flexibility, considering the emotions that can be associated with memorials.

POLICY REQUIREMENTS:

The report relates directly to the Memorials In Public Parks and Reserves Policy.

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 – s2.7 (2) (b) Identifies one of the roles of Council is to determine the policies of the local government

STRATEGIC IMPLICATIONS:

Strategic Community Plan 2018-2028:

Strategy 5.1.2 Elected Members and staff identify and engage with local stakeholders to enhance service delivery

Strategy 5.2.1: Elected Members and staff adopt and implement governance processes to achieve and communicate legislative compliance

SUSTAINABILITY IMPLICATIONS:

➤ **Environment**

There are no known significant environmental implications associated with this proposal.

- **Economic**
There are no known significant economic implications associated with this proposal.
- **Social**
There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS

Simple Majority Required

RECOMMENDATION

That Council adopt the Memorials in Public Parks and Reserves Policy as proposed.

10. REPORTS OF COMMITTEES**GENERAL PURPOSE COMMITTEE MEETING – 10 SEPTEMBER 2025**

Nil

11. ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF COUNCIL

Nil

13. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

14. CLOSURE OF MEETING

SHIRE OF MOORA



ORDINARY COUNCIL MEETING

UNCONFIRMED MINUTES

ORDINARY COUNCIL MEETING
HELD IN THE
Council Chambers, 34 Padbury Street, Moora
Wednesday 27 August 2025 at 5.30pm

Shire of Moora

ORDINARY COUNCIL MEETING

Notice is hereby given that the next Ordinary Council Meeting will be held in the Council Chambers, 34 Padbury Street, Moora on **Wednesday 27 August 2025** commencing at **5.30pm**.

Yours faithfully,



GW Robins
Chief Executive Officer

21 August 2025

DISCLAIMER

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SHIRE OF MOORA

WRITTEN DECLARATION OF INTEREST IN MATTER BEFORE COUNCIL

Chief Executive Officer
Shire of Moora
PO Box 211
MOORA WA 6510

Dear Sir/Madam,

Re: Written Declaration of Interest in Matter Before Council

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

Agenda Item & Title ⁽³⁾ _____

The type of interest I wish to declare is: ⁽⁴⁾

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

The nature of my interest is ⁽⁵⁾

The extent of my interest is ⁽⁶⁾

I understand that the above information will be recorded in the Minutes of the meeting and recorded by the Chief Executive Officer in an appropriate Register.

Yours faithfully,

Signed

Date

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

TABLE OF CONTENTS

ITEM NO	SUBJECT	PAGE
1.	DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS.....	7
1.1	DECLARATION OF OPENING	7
1.2	DISCLAIMER	7
2.	ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE	7
3.	DECLARATIONS OF INTEREST	7
4.	PUBLIC QUESTION TIME	8
4.1	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	8
4.2	PUBLIC QUESTIONS	8
5.	PETITIONS / DEPUTATIONS / PRESENTATIONS.....	8
6.	APPLICATIONS FOR LEAVE OF ABSENCE	8
7.	ANNOUNCEMENTS BY THE PRESIDING MEMBER.....	8
7.1	DELEGATES REPORTS.....	8
8.	CONFIRMATION OF MINUTES.....	8
8.1	ORDINARY COUNCIL MEETING - 23 JULY 2025	8
9.	REPORTS OF OFFICERS	9
9.1	GOVERNANCE AND CORPORATE SERVICES.....	9
9.1.1	LIST OF PAYMENTS AUTHORISED UNDER DELEGATION 1.15.....	9
9.1.2	STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 MAY 2025	10
9.1.3	SUBMISSION FOR PROPOSED 2025/26 DIFFERENTIAL RATES	12
9.1.4	2025/26 BUDGET	16
9.1.5	REVIEW OF ELECTED MEMBER & CEO POLICIES	20
9.1.6	REVIEW OF PLANNING AND BUILDING POLICIES.....	22
9.2	DEVELOPMENT SERVICES	24
	Nil	
9.3	ENGINEERING SERVICES	ERROR! BOOKMARK NOT DEFINED.
	NIL	
10.	REPORTS OF COMMITTEES	24
	GENERAL PURPOSE COMMITTEE MEETING – 13 AUGUST 2025	24

REPORTSError! Bookmark not defined.

11. ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN.....24
12. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF COUNCIL24
13. MATTERS FOR WHICH THE MEETING MAY BE CLOSED25
14. CLOSURE OF MEETING.....25

UNCONFIRMED

I. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

I.1 DECLARATION OF OPENING

The Presiding Officer welcomed those in attendance and opened the meeting at 5.30PM.

Shire of Moora acknowledges the traditional custodians of the land we are meeting on, the Yued people, and pay our respects to Elders past, present, and emerging.

I.2 DISCLAIMER

The Presiding Member directed the public's attention to the Disclaimer and the paragraph that advises that formal meetings of Council will be audio visually recorded.

2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

ATTENDANCE

Councillors

TL Lefroy	-	President
Sj Gilbert	-	Deputy President
DV Clydesdale-Gebert	-	Councillor
KM Seymour	-	Councillor
SA Bryan	-	Councillor
TL Errington	-	Councillor
TW Dugan	-	Councillor

Officers

GW Robins	-	Chief Executive Officer
B Hoogland	-	Deputy Chief Executive Officer
G Teixeira	-	Manager Financial Services
T Bate	-	Financial Services – RSM Australia

APOLOGIES

Nil

Visitors

Mr Peter Vander Ende

3. DECLARATIONS OF INTEREST

Where a member has disclosed a financial or proximity interest in an item, they must leave the Chamber for consideration of that item.

Where a member has disclosed an impartiality interest in an item, they may remain in the Chamber. The member is required to bring an independent mind to the item and decide impartially on behalf of the Shire of Moora and its community.

Nil

4. PUBLIC QUESTION TIME

4.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4.2 PUBLIC QUESTIONS

Mr Vander Ende asked that if in view of the announced 15 November 2025 opening of the Carnaby Cockatoo structure, the Shire would be speaking with the Kerkhoff Carnaby Group about parking at the sport and recreation precinct and if the Shire would revisit the plans for the Precinct development.

The Chief Executive Officer advised the Shire would be consulting the Kerkhoff Carnaby Group as to parking at the sport and recreation precinct but in the absence of any activity or patronage information, it is premature to consider changing the scope of the proposed redevelopment.

5. PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. ANNOUNCEMENTS BY THE PRESIDING MEMBER

7.1 DELEGATES REPORTS

President Lefroy

25 July – Bringing Dowerin DownTown – guest of the Dowerin Field Days

1 August – Regional Leaders' Summit in Newcastle – supported by PoweringWA

15 August – Moora Chamber of Commerce – Fiona Wood dinner

22 August – Avon Midland Zone meeting (online)

Cr Gilbert

14 August – WALGA Road Engineering and Planning Conference, Perth

Cr Errington

15 August – Moora Chamber of Commerce – Fiona Wood dinner

Cr Seymour

14 August – WALGA Road Engineering and Planning Conference

15 August – Moora Chamber of Commerce – Fiona Wood dinner

8. CONFIRMATION OF MINUTES

8.1 ORDINARY COUNCIL MEETING - 23 JULY 2025

38/25 Moved Cr Errington, seconded Cr Bryan, that the Minutes of the Ordinary Meeting of Council held on 23 July 2025 be confirmed as a true and correct record of the meeting.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Bryan, Seymour, Errington, Clydesdale-Gebet and Dugan

AGAINST: Nil

8.2 SPECIAL COUNCIL MEETING - 16 JULY 2025

Consideration of the minutes of the Special Meeting of 16 July were deferred until later in the meeting due to an access issue.

9. REPORTS OF OFFICERS

9.1 GOVERNANCE AND CORPORATE SERVICES

9.1.1 LIST OF PAYMENTS AUTHORISED UNDER DELEGATION 1.15

REPORT DATE: 12TH August 2025

OFFICER DISCLOSURE OF INTEREST: Nil

AUTHOR: Gavin Robins, Chief Executive Officer

SCHEDULE PREPARED BY: Charlene Sawyer, Creditors Officer

ATTACHMENTS: Accounts Paid Under Delegated Authority

PURPOSE OF REPORT

For Council to note and endorse the payments made under delegated authority for July 2025. and a listing of these payments is attached.

BACKGROUND

Council has delegated authority to the Chief Executive Officer to exercise the power to make payments from Municipal and Trust Funds. The Chief Executive Officer is required to present a list to Council of those payments made since the last payment list was submitted.

COMMENT

Accounts Paid under delegated authority are periodically presented to Council.

All invoices have been verified, and all payments have been duly authorised in accordance with Council's procedures. The payment schedules are included as an attachment to this report.

POLICY REQUIREMENTS

Delegation 1.15 – Making Payments from Municipal and Trust Funds

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 – Section 6.10 Financial Management Regulations

Local Government (Financial Management) Regulations 1996 – Reg.12,13 and 13A.

STRATEGIC IMPLICATIONS

There are no known strategic implications associated with this proposal.

SUSTAINABILITY IMPLICATIONS

➤ Environment

There are no known significant environmental implications associated with this proposal.

➤ Economic

There are no known significant economic implications associated with this proposal.

➤ Social

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Payments are in accordance with the adopted budget.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

39/25 Moved Cr Errington, seconded Cr Gilbert that Council notes and endorses the Payments from the Municipal and Trust Funds made under delegation 1.15.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Bryan, Seymour, Errington, Clydesdale-Gebet and Dugan
AGAINST: Nil

Municipal Funds	EFT33851-34003	-\$826,492.71
Municipal Cheque	62676 - 62681	-\$3769.75
Credit Card	DD16924.1	-\$12,902.91
Direct Debit	DD16891.1 - DD16953.3	-\$148,495.47
NETT Pay	01/07/2025	-\$119,491.68
NETT Pay	15/07/2025	-\$126,407.48
NETT Pay	29/07/2025	-\$127,654.39

PAYMENT TOTAL FOR JULY 2025 **-\$1,365,214.39**

9.1.2 STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 MAY 2025

REPORT DATE: 08 July 2025

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Travis Bate, Financial Accountant (RSM Australia)

ATTACHMENTS: Statement of Financial Activity for the Period Ended May 2025

PURPOSE OF REPORT

To receive and endorse the Statement of Financial Activity for the period ended 31 May 2025.

BACKGROUND

Council is provided with monthly financial reports to enable monitoring of revenues and expenditures against the adopted budget.

COMMENT

The Statement of Financial Activity for the Period Ended is provided as a separate attachment in Program format.

POLICY REQUIREMENTS

Nil

LEGISLATIVE REQUIREMENTS

Local Government Act 1995, Section 6.4

Local Government (Financial Management) Regulations 1996, Clause 34

STRATEGIC IMPLICATIONS

Monitoring of actual revenues and expenditures against the adopted budget assists Council in being informed as to the financial health of the organisation.

SUSTAINABILITY IMPLICATIONS**➤ Environment**

There are no known significant environmental implications associated with this proposal.

➤ Economic

There are no known significant economic implications associated with this proposal.

➤ Social

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Year to date income and expenditure is provided by program to enable comparison to 2024/25 adopted budget.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

40/25 Moved Cr Bryan, seconded Cr Gilbert that Council notes and endorses the Statement of Financial Activity for the period ended 31 May 2025.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Bryan, Seymour, Errington, Clydesdale-Gebet and Dugan

AGAINST: Nil

INTRODUCTION OF FURTHER BUSINESS – CONFIRMATION OF MINUTES OF SPECIAL MEETING OF 16 July 2025.

41/25 At 5.40PM it was moved Cr Bryan, seconded Cr Seymour that the meeting introduce the Minutes of the Special Meeting of 16 July 2025 for consideration and adoption.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Bryan, Seymour, Errington, Clydesdale-Gebet and Dugan

AGAINST: Nil

42/25 At 5.41PM it was moved Cr Bryan, seconded Cr Seymour that the meeting be suspended for five minutes to allow councillors the opportunity to review the draft minutes of the Special Meeting of 16 July 2025.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Bryan, Seymour, Errington, Clydesdale-Gebet and Dugan

AGAINST: Nil

43/25 At 5.45Pm, it was moved Cr Seymour, seconded Cr Errington that the meeting reconvene to consider the draft minutes of the Special Meeting of 16 July 2025.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Bryan, Seymour, Errington, Clydesdale-Gebet and Dugan

AGAINST: Nil

44/25 At 5.46PM, the meeting reconvened and Cr Byran moved, seconded Cr Dugan, that the minutes of the Special Meeting of Council held on 16 July 2025 be confirmed as a true and correct record of the meeting.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Bryan, Seymour, Errington, Clydesdale-Gebet and Dugan
 AGAINST: Nil

9.1.3 SUBMISSION FOR PROPOSED 2025/26 DIFFERENTIAL RATES

FILE REFERENCE: PA/DRI

REPORT DATE: 20 August 2025

APPLICANT/PROPONENT: Nil

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Special Council Meeting on 16 July 2025

AUTHOR: Travis Bate, Financial Accountant (RSM Australia)

ATTACHMENTS: Appendix A – Analysis of 2-25/26 Differential Rates Submissions

PURPOSE OF REPORT

That Council acknowledges and considers the submissions received regarding the proposed rate increase. See Appendix A.

BACKGROUND

In preparation for the implementation of the 2025/2026 budget, a proposal to apply differential rates for the next financial year was put forward to Council. The following resolution was passed at the 16 July 2025 Special Council Meeting:

1. *That the 2025-26 Rates Review Report, comprising Appendices A-F be noted.*
2. That Council endorse the following proposed differential rates and minimum payments for the 2025-26 Financial Year for the purpose of giving local public notice of its intentions to impose differential rates, general rates and minimum payments for the 2025-26 Financial Year.

Differential Rate Types	Proposed	
	Rate in dollar (cents)	Min payment (\$)
GRV – General	0.102330	\$838
UV – Rural	0.004671	\$838
UV – Urban Farmland	0.008326	\$838

3. That Council adopts the Objects and Reasons for Differential Rates and Minimum Payments for 2025-26 as attached in Appendix E.
4. Publicly advertise the Shire of Moora's intention to impose differential rates, pursuant to section 6.36(1) of the Local Government Act 1995 and invite public submissions for a period of 21 days; and
5. Considers any submissions in respect of the imposition of differential rates as part of the 2025-26 Budget deliberations.
6. That management undertakes a comprehensive review of differential rating options for the 2026-27 Budget.

Local Public Notice of the proposed differential rates in compliance with the requirements of the Local Government Act was placed on 18 July 2025:

- I. Local public notice was published:
 - a. In the West Australian Newspaper
 - b. On the Shire's Website
 - c. On the Shire's Facebook Page
 - d. Northern Valley News

2. Displayed at the Shire Library

Submissions closed at 4pm on Friday 8th August 2025.

Comments

Thirty-two submissions were received covering thirty-nine assessments during the advertised period for submissions. These submissions have been analysed for common themes in the attached analysis report at Appendix A. The individual submissions are included in the report.

These submissions have been categorised for the purpose of summarising feedback according to the rating category applicable to the respondent's property. Where a submission covers assessments in multiple rating categories, it has been categorised in the following order:

1. UV Special Rural
2. UV Rural
3. GRV Commercial / Industrial
4. GRV Residential

This categorisation was applied, as the proposed differential rates apply to UV rated properties. A general rate is proposed to apply to GRV rated properties.

On this categorisation, the number of submissions received can be summarised as from the following categories

Rating Category	Support	Object	Total
UV Special Rural	1	11	12
UV Rural	-	7	7
GRV – Residential	-	12	12
GRV – Industrial / Commercial	-	1	1
Total	1	31	32

For context, the total number of properties in each category and the number of submissions received is presented below:

Rating Category	Total # of Assessments	# of Submissions
GRV – Residential	712	12
GRV – Moora Industrial / Commercial	101	1
GRV – Other Town Site Residential	123	-
GRV – Other Town Site Industrial / Commercial	11	-
UV – Rural	398	7

UV – Special Rural	72	12
UV – Mining	28	-
Total	1,445	32

The common themes identified from the review of the submissions are summarised in Appendix A and are:

1. Perceived lack of transparency and communication
2. Unclear classification and impact
3. Financial burden and equity concerns
4. Limited services for affected properties
5. Calls for due process and extended consultation

From the review of submissions, concerns relating to communication have been raised. It is also apparent that there is some misunderstanding in relation to how differential rates can be applied.

While the Shire has complied with the requirements of the *Local Government Act 1995* - s.6.36 and the *Local Government (Administration) Regulations 1996* reg. 3A(2) in respect of its intention to replace the general rate model – for some rate payers, with a differential rates model, a lack of understanding and comprehension likely indicates the need for a more robust consultation process prior to the implementation of a differential rate model.

Further to community issues, the recent intensification of government renewable energy plans to accelerate the renewable energy transition in the regions highlights the need for deeper preparations to facilitate the introduction of a differential rating system. It is evident that the general rating model is not sufficiently responsive or sustainable in the rapidly evolving land use environments now being promoted by Government and developers.

Although not without risks and challenges, the implementation of a differential rate model will be important for the establishment of mechanisms to enable the more equitable raising of revenue, aligned with the new and emerging changes in land uses across the Shire. The capacity to use differential rates to create a more equitable balance in rate revenues will be increasingly important (although subject to legal challenge) as diverse and incrementally larger renewable energy initiatives

roll out across the shire. The arrival of large-scale solar farms and battery energy storage systems in the shire, facilities that absorb significant tracks of land, will be transformational.

The Shire should avoid a piecemeal, segment by segment approach to the implementation of differential rates if it is to minimise the risk of multiple community and sectoral interest exposures and issues. A well-tuned implementation of differential rating is imperative to the success of this change. Taking the time to set the stage, implement a universal differential rate model and temporarily foregoing the benefit of revenue from a partial introduction of differential rates will deliver a stronger, more balanced rate revenue maximising model longer term.

Based on the feedback received, it is recommended that:

1. The Shire defers implementation of the differential rate model as advertised on 18 July 2025
2. That management undertake a comprehensive review of differential rating models for the 2026-27 Budget, as per resolution 30/25 point 6 of the 16 July 2025 Special Council Meeting.

POLICY REQUIREMENTS

There are no known policy implications.

LEGISLATIVE REQUIREMENTS

Local Government Act 1995 s6.32 – Rates and Service Charges.

Local Government Act 1995 s6.33 – Differential General Rates.

Local Government Act 1995 s6.35 – Minimum Payment.

Local Government Act 1995 s6.36 – Local government to give notice of certain rates.

Local Government (Financial Management) Regulations 1996 – Part 5, Regulation 52A Characteristics prescribed for differential general rates (as per LGA s6.33).

STRATEGIC IMPLICATIONS

Shire of Moora Strategic Community Plan 2018 – 2028

Shire of Moora Corporate Business Plan 2019 - 2023

Shire of Moora Long Term Financial Plan 2019 - 2029.

SUSTAINABILITY IMPLICATIONS:➤ **Environment**

There are no known significant environmental implications associated with this proposal.

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Should the officer's recommendation be accepted, a general rate model will need to be adopted for the 2025/26 budget.

The Long-Term Financial Plan recommends an annual increase in rates of CPI plus 0.5%. However, this level of increase is no longer sufficient to meet the Shire's current operating environment or costs.

It should be noted that rate increases for the 2021 (no increase), 2022 and 2023 Financial Years were below CPI, as illustrated in the table below:

Comparison of Rate Increases over term of Long Term Financial Plan						
Inflation Comparison						
	CPI					
Year	LTFP Forecast	Actual	Expected Rate Increase *	Actual Rate increase applied	Var	Actual Rate Increase Variance to CPI
2020	2.50%	-0.30%	0.20%	3.00%	2.80%	3.300%
2021	2.50%	3.80%	4.30%	0.00%	-4.30%	-3.800%
2022	2.50%	6.10%	6.60%	5.00%	-1.60%	-1.100%
2023	2.50%	5.40%	5.90%	5.00%	-0.90%	-0.400%
2024	2.50%	3.60%	4.10%	5.00%	0.90%	1.400%
2025	2.50%	3.80%	4.30%	5.00%	0.70%	1.200%
* Calculated as actual CPI + 0.5%						

The table below provides a comparison between a 4% increase under the differential model and a 5% increase under the general model.

Shire of Moora

Comparison of Differential Rate Model and General Rate Model

	4%	5%	
	Differential	General 12/8/25	Var
GRV Residential	1,123,125.96	1,135,742.13	12,616.17
GRV Comm/Ind Moora	339,178.53	342,949.44	3,770.91
GRV Other T Site Residential	112,648.70	115,654.02	3,005.32
GRV Other T Site Comm/Ind	15,682.42	16,014.81	332.39
UV Rural	3,641,653.49	3,678,574.69	36,921.20
UV Special Rural/Moora T Site	77,129.56	64,796.68	- 12,332.88
UV Mining	23,464.00	24,416.00	952.00
	5,332,882.66	5,378,147.77	45,265.11

VOTING REQUIREMENTS

Absolute Majority Required.

RECOMMENDATIONS

45/25 Moved Cr Dugan, seconded Cr Clydesdale-Gebert that Council resolves to:

- 1. Defer the implementation of the differential rate model as advertised on 18 July 2025.*
- 2. Adopt a 5% general rate increase based on the attached rate model for the 2025/2026 budget to comply with S6.2 of the Local Government Act 1995.*
- 3. Undertakes a comprehensive review of differential rating options for the 2026-27 Budget, as per resolution 30/25 point 6 of the 16 July 2025 Special Council Meeting.*

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Bryan, Seymour, Errington, Clydesdale-Gebet and Dugan
AGAINST: Nil

9.1.4 2025/26 BUDGET

FILE REFERENCE: F/BUAI

REPORT DATE: 20 August 2025

APPLICANT/PROPONENT: Shire of Moora

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Travis Bate, RSM and Geize Teixeira, Manager Financial Services

ATTACHMENTS: 2025/2026 Budget and 2025/2026 Schedule of Fees and Charges

PURPOSE OF REPORT:

For Council to consider the adoption of the 2025/2026 Budget.

BACKGROUND:

The 2025/2026 draft Budget has been prepared consistent with the requirements of the Local Government Act 1995, Local Government (Financial Management) Regulations 1996, Australian Accounting Standards (AAS) and Australian International Reporting Financial Standards (AIFRS) the budget document has been prepared in its statutory format.

COMMENT:

The Budget for the 2025/2026 financial year includes the following information:

- Shire of Moora Draft Statutory Budget
- Capital Expenditure Program
- Road Replacement Program
- Schedule of Fees & Charges

Key features of the budget include:

- The draft budget is based on a suggested overall indexation of rate increase of 5%.
- Fees and charges have increased on average by 10% from the base set for the 2024/25 financial year, except for the buildings and facilities hire fees, which will not increase for community or individual use only.
- The sewerage service fees and charges and rates in the dollar have increased on average by 5% from the 2024/25 financial year.
- The sewerage service fees and charges and rate in the dollar have increased on average by 5% from the 2024/25 financial year.
- A capital works program totalling approximately \$17M for investment in property, plant and equipment and construction of infrastructure is planned. This includes a \$7.6M investment in roads, drainage and footpaths.
- An estimated surplus \$1.1M is anticipated to be brought forward from 30 June 2025. It should be noted that this is an unaudited estimate and may change. Any change will be addressed as part of the year end audit and or mid-year financial review.
- Principle grant funding for the year is estimated from:
 - Wheatbelt Secondary Freight Route - \$3.1M
 - Roads to Recovery - \$849K
 - Regional Road Group - \$1.4M
 - Financial Assistance Grants -\$567K

POLICY REQUIREMENTS:

The Budget is consistent with adopted Council policies and the Shire of Moora Rating Strategy. This strategy is available on the Shire's webpage www.moora.wa.gov.au.

LEGISLATIVE REQUIREMENTS:

LGA S6.2 requires that by no later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of Part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2024/2025 budget as presented is considered to meet statutory requirements.

STRATEGIC IMPLICATIONS:

The draft budget includes a few operating and capital projects which will help Council deliver the priorities it has identified in its Community Strategic Plan and Corporate Business Plan.

The budget is based on an overall rate increase of 5%.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known significant environmental implications associated with this proposal.
- **Economic**
There are no known significant economic implications associated with this proposal.
- **Social**
There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

The result of the following resolutions will be the adoption of the 2024/2025 Budget.

VOTING REQUIREMENTS

Absolute Majority Required

OFFICERS RECOMMENDATION

46/25 Moved Cr Gilbert, seconded Cr Bryan that Council adopts the 2025/2026 Statutory Annual Budget and Notes forming part of the budget for the year ending 30 June 2026 as presented including;

- (1) Imposing General Rate for Gross Rental Value (GRV) properties – the general rate be set at 10.3314 cents in the dollar on Gross Rental Values for all rateable land within the district;*
- (2) Imposing General Rate for Unimproved Value (UV) properties – the general rate be set at 0.4716 cents in the dollar on Unimproved Values for all rateable land within the district;*
- (3) Imposing Minimum Payment (Rates) for Gross Rental Value (GRV) properties – the Minimum Payment (Rates) be set at \$872 per assessment for GRV properties;*
- (4) Imposing Minimum Payment (Rates) for Unimproved Value (UV) properties – the Minimum Payment (Rates) be set at \$872 per assessment for all UV properties in the Shire of Moora;*
- (5) Imposing Sewerage Rate – the sewerage rate in the dollar be set at 7.72359 cents in the dollar, and that the following apply:*

That the minimum annual sewerage rates be as follows;

<i>Residential properties</i>	<i>\$484</i>
<i>Commercial properties</i>	<i>\$496</i>
<i>Vacant Land properties</i>	<i>\$484</i>
<i>Ex-Gratia Commercial/Industrial properties</i>	<i>\$484</i>

- a. That the maximum annual sewerage rate be as follows;*

<i>Residential properties</i>	<i>\$1,271</i>
<i>Vacant Land properties</i>	<i>\$1,271</i>
<i>Commercial properties</i>	<i>\$5,975</i>

- c. Non-Rateable Properties connected to sewer*

Class 1 Institutional/Public & Charitable Purposes for each property:

<i>First major fixture</i>	<i>\$314 per annum</i>
<i>Each additional major fixture</i>	<i>\$131 per annum</i>

Class 2 State and Local Government properties of a commercial nature: \$1,743 per Connection

- (6) **Rubbish Removal Charges (per annum) – be set at;**
- (i) **Residential – Non-pensioner** **\$510 per 240-litre bin (weekly) & recycling bin (fortnightly)**
 - (ii) **Residential– Pensioner** **\$385 per 240-litre bin (weekly) & recycling bin (fortnightly)**
 - (iii) **Non-Residential** **\$510 per 240-litre bin (weekly)**
 - (iv) **Transfer Station Key** **\$290 (Watheroo and Miling)**
- (7) **Incentive for Early Payment of Rates – Council is offering a \$600 cash prize to ratepayers who pay their 2025/2026 rates, rubbish charges and arrears in full within 21 days from the issue date of the rate notice;**
- (8) **Instalment Plan – The following options be made available to ratepayers: -**
- a. **To pay in full within 35 days of service of the rates notice.**
 - b. **To pay by 2 equal instalments as under.**
 - (i) **50% of the rates within 35 days**
 - (ii) **50% of the rates within 2 months of (i)**
 - c. **To pay by 4 equal instalments as under.**
 - (i) **25% of the rates within 35 days**
 - (ii) **25% of the rates within 2 months of (i)**
 - (iii) **25% of the rates within 2 months of (ii)**
 - (iv) **25% of the rates within 2 months of (iii) being 6 months from the expiration of the initial 35 day period and 6 months and 35 days from the date of service of the notice.**

In accordance with regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominates the following due dates for the payment of rates and charges in the 2025/2026 financial year:

Issue Date	10th September 2025
Payment in Full	15th October 2025

Payment by Instalments

First Instalment	15th October 2025
Second Instalment	17th December 2025
Third Instalment	18th February 2026
Fourth instalment	22nd April 2026

- (9) **Instalment Plan Interest Rate – a charge be set at 5.50% per annum calculated by simple interest method and applied to Rates and Rubbish Removal Charge;**
- (10) **Instalment Plan Administration Charge – a charge of \$12.00 per instalment excluding the first instalment and applied to Rates and Rubbish Removal Charge;**
- (11) **Late Payment Interest Rate – (Rates and Rubbish Removal Charge) - a charge be set at 6.5% per annum, calculated by simple interest method, be applied for instalments past the due date, or where the instalment option is not in place, 35 days after the date of issue of the rate notice;**

- (12) *Late Payment Interest Rate – (Sundry Debtors Charges) - a charge be set at 6.5% per annum, calculated by simple interest method, be applied for outstanding sundry debtors past the due date, 30 days after the date of issue of the invoice.*
- (13) *Reserve Accounts – Council confirms the names and purposes of its Reserve Accounts as listed within the Shire of Moora Budget 2025/2026.*
- (14) *Materiality Threshold – that the materiality threshold for monthly financial reporting (Statement of Financial Activity – Program) be set at plus or minus 5% and greater than \$10,000 at Program and Category levels.*
- (15) *Set meeting fees to be paid to all Councillors at \$235 per Committee meeting; and for Council meetings \$465 per meeting to Councillors and \$710 per meeting for the Shire President. Shire President's allowance is set at \$41,388 per annum and Deputy President at \$10,347.*
- (16) *In accordance with section 6.16 of the Local Government Act 1995 adopt the schedule of fees and charges as attached.*

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Bryan, Seymour, Errington, Clydesdale-Gebet and Dugan
AGAINST: Nil

9.1.5 REVIEW OF ELECTED MEMBER & CEO POLICIES

FILE REFERENCE: PL/POPI-2
REPORT DATE: 6 June 2025
APPLICANT/PROPONENT: Shire of Moora
OFFICER DISCLOSURE OF INTEREST: Nil
PREVIOUS MEETING REFERENCES: Nil
AUTHOR: Bob Hoogland, Deputy CEO
ATTACHMENTS: Policies: Code of Conduct, Elected Member Training & Professional Development, Attendance at Events – Elected Members & CEO, Standards for CEO Recruitment & Performance Management, Purchasing & Tenders, Honorary Freeman, Caretaker Period, Fraud & Misconduct, Acquisition & Use of Council Vehicles

PURPOSE OF REPORT:

This report recommends that Council adopt the new and amended Policies presented for review.

BACKGROUND:

This matter has been before Council at previous Committee meetings and a Council meeting where it has been discussed, reviewed, minor changes made as directed by Council.

The Local Government Act identifies one of the functions of a local government is to determine its policies, which need to be reviewed. There is no legislated time frame for the frequency of review of policies, and this is always a balance between the risk of outdated and ineffective or inappropriate policies and appropriate use of the resources of Council.

The Local Government Act differentiates between the role of Council and the role of the CEO. Legacy policy may have been adopted that are more appropriately implemented by the CEO or have elements that should be removed and implemented as Procedures.

Policies:

- Provide consistency and certainty in the decision making of Council and the implementation of Council's intent by management and staff
- Identify Council priorities and matters of importance to Council and the community
- Achieve compliance by adopting policies specifically required by legislation

It is the intention of management to progressively review all of Council's adopted policies for review.

Included in this process will be:

- Identification of Policies no longer required
- Identification of Policies that Council may wish to adopt
- Identification of Policies or elements of Policies that should be developed for implementation by the CEO as Procedures
- Identify a review period for each Policy and implement a program of regular Policy review

Council has reviewed these policies at a previous Council meeting and a recent Committee Meeting.

COMMENT:

With respect to the Policies presented for Council consideration, each of these policies: Code of Conduct, Elected Member Training & Professional Development, Attendance at Events - Elected Members & CEO, Purchasing & Tenders and Standards for CEO Recruitment & Performance Management; either have very specific legislated requirements with respect to content and these are presented according to the legislated Models or the legislation provides direction for the required content without providing a specific Model.

With respect to Code of Conduct, Attendance at Events - Elected Members & CEO and Standards for CEO Recruitment & Performance Management, the legislation providing the Model content is unchanged, these Policies are also unchanged and can be recommended for adoption, unamended.

Generally, the other policies have had minor changes or are new policies which Council has reviewed.

POLICY REQUIREMENTS:

The report relates directly to specific Policies.

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 – s2.7 (2) (b) Identifies one of the roles of Council is to determine the policies of the local government

Each of the respective individual policies identifies the legislation related to that specific policy.

STRATEGIC IMPLICATIONS:

Strategic Community Plan 2018-2028:

Outcome 5.2: Community Leadership is encouraged and supported

Outcome 5.5: Ensure effective and efficient corporate and administrative services.

SUSTAINABILITY IMPLICATIONS:

➤ **Environment**

There are no known significant environmental implications associated with this proposal.

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS

Absolute Majority Required

OFFICER RECOMMENDATION

47/25 Moved Cr Dugan, seconded Cr Clydesdale-Gebet that Council adopt the Code of Conduct, Elected Member Training & Professional Development, Attendance at Events – Elected Members & CEO, Standards for CEO Recruitment & Performance Management and Purchasing & Tenders Policies, Honourary Freeman, Caretaker Period, Fraud & Misconduct, Elected Member Expense Reimbursement and Acquisition and Use of Council Vehicles as presented and cancel the Addendum to Council Purchasing and Tender Policy – Purchase Order Authorisation Procedure.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Bryan, Seymour, Errington, Clydesdale-Gebet and Dugan

AGAINST: Nil

9.1.6 REVIEW OF PLANNING AND BUILDING POLICIES

FILE REFERENCE: PL/POPI-2

REPORT DATE: 27 June 2025

APPLICANT/PROPONENT: Shire of Moora

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Considered and recommended by the August 2025 General Purpose Committee

AUTHOR: Bob Hoogland, Deputy CEO

ATTACHMENTS: Existing Shire of Moora Planning and Building Policies from the Policy Manual

PURPOSE OF REPORT:

This report recommends that Council delete the redundant Planning and Building Policies and adopt the amended Planning and Building Policies as proposed

BACKGROUND:

The Local Government Act identifies one of the functions of a local government is to determine its policies, which need to be reviewed. There is no legislated time frame for the frequency of review of policies, and this is always a balance between the risk of outdated and ineffective or inappropriate policies and appropriate use of the resources of Council.

This is part of the ongoing review of Council's Policies.

COMMENT:

Management have reviewed the Planning and Building Policies in Council's Policy Manual, in conjunction with Council's contracted Town Planner and Building Inspector.

Although these policies have not been reviewed for some time, most are still fit for purpose and can be retained, unchanged. A few have been identified as having become redundant due to

changes in legislation or Council's Planning Scheme. Many of the Building Policies have been identified as either overlapping with or more appropriately categorised as Planning.

The recommended actions for each of the Policies, is, as follows:

Building Policies

- 6.1 Building near Sewers – retain unchanged
- 6.2 Verandah Posts – delete, no longer applicable/necessary
- 6.3 White Metal – delete, no longer applicable/necessary
- 6.4 Rubbish Tips - delete, no longer applicable/necessary
- 6.5 Outbuilding Policy Conditions - Cladding and Reflectivity – retain unchanged
- 6.6 Town Centre Zones – retain as a Planning Policy, deleting clause 6.6.1
- 6.7 Outbuilding Policy - Maximum Size Of - retain as a Planning Policy
- 6.8 Land Fill - retain as a Planning Policy
- 6.9 Construction of Outbuildings prior to Construction of Residential Homes - retain as a Planning Policy
- 6.10 Heritage Policy - retain as a Planning Policy

Planning Policies

- 7.1 Development across a Cadastral Boundary – retain unchanged
- 7.2 Amusement Parlours - delete, no longer applicable/necessary
- 7.3 Rezoning - delete, no longer applicable/necessary
- 7.4 Keeping Horses and Hooved Animals within Townsites – retain unchanged
- 7.5 Temporary Accommodation Policy - Special Rural and General Farming Zones – retain unchanged
- 7.6 Building and Development Control Strategies – retain unchanged
- 7.7 Agroforestry and Plantations – retain unchanged
- 7.8 Relocated Buildings – retain unchanged
- 7.9 Advertising Devices – retain unchanged
- 7.10 Sea Containers – retain unchanged
- 7.11 Home Occupation - delete, no longer applicable/necessary

POLICY REQUIREMENTS:

The report relates directly to the Building and Planning Policies.

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 – s2.7 (2) (b) Identifies one of the roles of Council is to determine the policies of the local government

STRATEGIC IMPLICATIONS:

Strategic Community Plan 2018-2028:

Strategy 3.1.1: Monitor and manage the appropriateness of the Planning Scheme and associated plans and policies

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known significant environmental implications associated with this proposal.
- **Economic**
There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS

Simple Majority Required

RECOMMENDATION

48/25 Moved Cr Errington, seconded Cr Dugan that Council adopt:

1. The Deletion of Policies 6.2 Verandah Posts, 6.3 White Metal, 6.4 Rubbish Tips, 7.2 Amusement Parlours, 7.3 Rezoning and 7.11 Home Occupation

And

2. The retention unchanged of Policies 6.1 Building near Sewers, 6.5 Outbuilding Policy Conditions - Cladding and Reflectivity, 6.7 Outbuilding Policy - Maximum Size Of, 6.8 Land Fill, 6.9 Construction of Outbuildings prior to Construction of Residential Homes, 6.10 Heritage Policy, 7.1 Development across a Cadastral Boundary, 7.4 Keeping Horses and Hooved Animals within Townsites, 7.5 Temporary Accommodation Policy - Special Rural and General Farming Zones, 7.6 Building and Development Control Strategies, 7.7 Agroforestry and Plantations, 7.8 Relocated Buildings, 7.9 Advertising Devices, 7.10 Sea Containers

And

3. The retention of Policy 6.6 Town Centre Zones, amended by the deletion of clause 6.6.1

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Bryan, Seymour, Errington, Clydesdale-Gebet and Dugan
AGAINST: Nil

9.2 DEVELOPMENT SERVICES

NIL

10. REPORTS OF COMMITTEES

GENERAL PURPOSE COMMITTEE MEETING – 13 AUGUST 2025

Nil

11. ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF COUNCIL

Nil

13. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

14. CLOSURE OF MEETING

There being no further business, the Shire President declared the meeting closed at 5.53pm.

CONFIRMED

PRESIDING MEMBER

UNCONFIRMED

Chq/EFT	Date	Name	Description	Amount	Bank	Type
EFT34004	13/08/2025	SERVICES AUSTRALIA CHILD SUPPORT	Payroll deductions	-\$ 211.11	1	CSH
EFT34005	14/08/2025	GEOFFREY WHITE	MILING OVAL MAINTENANCE FOR 22 JUNE 2025 TO 22 JULY 2025	-\$ 1,193.50	1	CSH
EFT34006	14/08/2025	GREAT SOUTHERN FUELS - GREAT SOUTHERN FUEL SUPPLIES - MOORA t/as	DIESEL FUEL FOR SHIRE DEPOT TANKER	-\$ 68,503.17	1	CSH
EFT34007	14/08/2025	HENDO'S PLUMBING & GAS SERVICES	REPAIR SEWER VENT AT CHILDCARE BUILDING	-\$ 691.45	1	CSH
EFT34008	14/08/2025	AUSTRALIA POST - THE McCAGH MONEY FAMILY TRUST & THE LENNOX FAMILY TRUST	POSTAGE CHARGES - JUL25	-\$ 416.85	1	CSH
EFT34009	14/08/2025	TEAM GLOBAL EXPRESS PTY LTD - Toll Express	FREIGHT CHARGES - JUL25	-\$ 879.76	1	CSH
EFT34010	14/08/2025	REDMAC AG SERVICES - REDMACH PTY LTD t/as	SERVICE AND REPAIR CHAINSAWS AS REQUIRED	-\$ 518.03	1	CSH
EFT34011	14/08/2025	LHAAC - LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	LHAAC ANALYTICAL SERVICES 25/26	-\$ 570.42	1	CSH
EFT34012	14/08/2025	MOORA GLASS SERVICE	HYDROPOOL - TINT ALL WEST FACING WINDOWS	-\$ 2,630.10	1	CSH
EFT34013	14/08/2025	W A WEBB & CO - WILSON ELECTRICAL ENTERPRISES P/L t/as	REBUILD FLYT PUMP - LSEW1	-\$ 1,790.79	1	CSH
EFT34014	14/08/2025	WESTRAC PARTS WA PTY LTD	PIN AND LINK - P1012	-\$ 3,699.50	1	CSH
EFT34015	14/08/2025	STRAIGHTLINE WELDING - EDWARD ELISHA TONKIN t/as	CENTRE DRILL SPRING BOLTS	-\$ 214.50	1	CSH
EFT34016	14/08/2025	BOC LIMITED	GAS CYLINDER HIRE FEES	-\$ 161.61	1	CSH
EFT34017	14/08/2025	RUMBOLD FORD PTY LTD	SERVICE AND BATTERY X-TRAIL 103M P1103MA	-\$ 782.50	1	CSH
EFT34018	14/08/2025	READYTECH. T/A IT VISION	ON DEMAND - RECORDING ACCESS - ANNUAL SUBSCRIPTION	-\$ 825.00	1	CSH
EFT34019	14/08/2025	AJAX CONTRACTORS - DAMON BROWN t/as	RTR - WALKWAYS THROUGH ISLANDS AND PADBURY ST	-\$ 11,253.00	1	CSH
EFT34020	14/08/2025	DERRICK'S AUTO AG & HARDWARE PLUS - TIVALEE PTY LTD T/AS	PLYWOOD - LCP1	-\$ 3,575.41	1	CSH
EFT34021	14/08/2025	COMMUNITY RESOURCE CENTRE - MOORA	MPC105 - BROCHURE PRINTING	-\$ 110.00	1	CSH
EFT34022	14/08/2025	HOME - MOORA HARDWARE - TIVALEE PTY LTD t/as	BATTERY CHARGER AND HAND TOOLS	-\$ 2,617.50	1	CSH
EFT34023	14/08/2025	ELDERS - RURAL SERVICES AUSTRALIA LIMITED	TERRAIN FLOW 10L	-\$ 2,832.54	1	CSH
EFT34024	14/08/2025	MOORA HEALTH CENTRE - B J & J B CHAPMAN PTY LTD T/AS	1/2 HR MEDICAL CHARGES 4TH AUG25	-\$ 236.50	1	CSH
EFT34025	14/08/2025	WA HINO - ATF TRUCK UNIT TRUST t/as	FILTERS (4)	-\$ 409.42	1	CSH
EFT34026	14/08/2025	MOORA TRUCK AND AUTO PARTS	SUPPLY BEARINGS, GREASE CAP, SEAL, BARKE SHOES AND 5 STUD SPIDER	-\$ 845.21	1	CSH
EFT34027	14/08/2025	CIVIC LEGAL PTY LTD	SAT PROCEEDINGS RE DEMOLITION OF 6 MCKEAVAR ST	-\$ 9,687.70	1	CSH

EFT34028	14/08/2025	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY - DMIRS	COLLECTED LEVIES FOR JULY 2025	-\$ 365.11	1	CSH
EFT34029	14/08/2025	BAI COMMUNICATIONS PTY LTD t/as BROADCAST AUSTRALIA	QUARREL RANGE	-\$ 3,408.62	1	CSH
EFT34030	14/08/2025	REDGUM REPORTS INC	REDGUM REPORT ADVERTISING	-\$ 62.92	1	CSH
EFT34031	14/08/2025	MOORA TOYOTA - THE TRUSTEE FOR FRANK LEWIS FAMILY TRUST T/AS	40,000KM SERVICE - M105 - CEO	-\$ 290.00	1	CSH
EFT34032	14/08/2025	ST JOHN AMBULANCE - MOORA SUB CENTRE	STAFF - PROVIDE FIRST AID - C SAWYER	-\$ 540.00	1	CSH
EFT34033	14/08/2025	DEPARTMENT OF WATER & ENVIRONMENTAL REGULATION - DWER	WASTE WATER ANNUAL LICENCE FEE	-\$ 3,592.02	1	CSH
EFT34034	14/08/2025	FUEL DISTRIBUTORS OF WA PTY LTD	FUEL CHARGES - DEPOT	-\$ 359.80	1	CSH
EFT34035	14/08/2025	MCINTOSH & SON [MOORA] - MCINTOSH HOLDINGS PTY LTD t/as	REPAIRS AND SERVICE TO CX210 EXCAVATOR	-\$ 1,565.17	1	CSH
EFT34036	14/08/2025	KLEEN WEST DISTRIBUTORS - ANTHONY BENICH t/as	CLEANING PRODUCTS FOR JULY 2025	-\$ 1,684.03	1	CSH
EFT34038	14/08/2025	ROYAL WOLF TRADING AUST P/L	CONTAINER HIRE - REC CENTRE AUG25	-\$ 491.68	1	CSH
EFT34039	14/08/2025	KG & B FOWLER FAMILY TRUST - ATF K G & B FOWLER FAMILY TRUST t/as	BULK WATER BOOTLES- ADMIN - JUL25	-\$ 21.00	1	CSH
EFT34040	14/08/2025	EUROFINS ARL PTY LTD	LIQUID SAMPLES	-\$ 264.55	1	CSH
EFT34041	14/08/2025	TOPP DOGG - THE TAFFY TRUST	STAFF - SAFETY BOOTS	-\$ 220.00	1	CSH
EFT34043	14/08/2025	DAIMLER TRUCKS PERTH	980V/QFLC A06-54833-001 TAIL LIGHT R/H FREIGHTLINER CASCADIA	-\$ 580.24	1	CSH
EFT34045	14/08/2025	T-QUIP - TOCOJEP PTY LTD T/AS	MODULE CONTROL - STANDARD	-\$ 968.22	1	CSH
EFT34046	14/08/2025	MARKETFORCE	LOCAL GOVERNMENT NOTICE - ADVERTISING	-\$ 1,749.87	1	CSH
EFT34047	14/08/2025	BIRKLES PLUMBING & GAS	REPAIRS - LADIES ABLUTION SHOWER - LCP1	-\$ 3,733.24	1	CSH
EFT34048	14/08/2025	RSM BIRD CAMERON - ATF BIRDANCO PRACTICE TRUST T/AS	ACCOUNTING SERVICES - JUL25	-\$ 29,132.44	1	CSH
EFT34049	14/08/2025	BULLIVANTS PTY LTD [HANDLING SAFETY]	LIFTING CLUTCH AND SLING	-\$ 976.48	1	CSH
EFT34050	14/08/2025	EXURBAN RURAL & REGIONAL PLANNING	TOWN PLANNING CONSULTANCY FEES 25 25 FY	-\$ 3,330.05	1	CSH
EFT34051	14/08/2025	THE FARMCO - ATF THE WALKER FAMILY TRUST t/as	CHICKEN FEED	-\$ 179.15	1	CSH
EFT34052	14/08/2025	CONCEPT SIGNS & WORKWEAR - J ANDREWS & JW HEARN t/as	LYCI - CUSTOM POSTER AND SIGN	-\$ 350.00	1	CSH
EFT34053	14/08/2025	DEPENDABLE LAUNDRY SOLUTIONS	SERVICE COSTS FOR WASHING MACHINES AND DRYERS AT MOORA CARAVAN PARK	-\$ 3,405.60	1	CSH
EFT34054	14/08/2025	INTEGRATED ICT a Market Creations Company	MANAGED SERVICES	-\$ 17,502.05	1	CSH
EFT34055	14/08/2025	WA TRAFFIC PLANNING	RTR2601 - RAILWAY RD SEALING	-\$ 1,210.00	1	CSH

EFT34056	14/08/2025	INSTANT PRODUCTS HIRE	TOILET BLOCK HIRE - TENNIS CLUB	-\$	1,551.83	1	CSH
EFT34057	14/08/2025	CHERIE PASSAMANI	REIMBURSEMENT - TRAVEL, MEALS AND ACCOMODATION - WALGA TRAINING	-\$	548.46	1	CSH
EFT34058	14/08/2025	KINGSPAN WATER & ENERGY PTY LTD	SUPPLY AND DELIVERY OF 354KL HERITAGE CORRUGATED ZINCALUME TANKS WITH STANDARD INCLUSIONS	-\$	30,417.99	1	CSH
EFT34059	14/08/2025	SEEK LIMITED	ADVERTISEMENT - EXECUTIVE SUPPORT OFFICER	-\$	898.70	1	CSH
EFT34060	14/08/2025	OUTPOST CENTRAL PTY LTD	REPLACEMENT LOGGER FOR PUMP STATION 2. LOGGER #OP57060	-\$	583.00	1	CSH
EFT34061	14/08/2025	CENTRAL MIDLANDS STEEL t/a MOORA STEEL PTY LTD	WOVEN MESH AND FREIGHT CHARGES - P1012	-\$	289.00	1	CSH
EFT34062	14/08/2025	FLEETWOOD AUSTRALIA	PROGRESS CLAIM # 17 STAGE 1 - EARLY CHILDHOOD CENTRE	-\$	36,707.54	1	CSH
EFT34063	14/08/2025	AMANDA ENERGY SOLUTIONS	REC CENTRE - POWER CHARGES	-\$	1,923.80	1	CSH
EFT34064	14/08/2025	AVW ELECTRICAL	REPLACE 2 SPLIT SYSTEM AC - BEDROOM 1 AND STUDY. - 43 LEFROY STREET	-\$	5,065.50	1	CSH
EFT34065	14/08/2025	FLEET CARD	FUEL CARD CHARGES -	-\$	59.34	1	CSH
EFT34066	14/08/2025	BOSSHEALTH GROUP PTY LTD	JULY 2026 - EHO SERVICES	-\$	6,107.20	1	CSH
EFT34067	14/08/2025	THOMAS TREE SERVICE	TREE LOPPING 41LEFROY STREET, RILEY ROAD MOORA, CARNABY SITE AT THE OVAL	-\$	21,543.50	1	CSH
EFT34068	14/08/2025	DEAKIN UNIVERSITY	N MALOY - STUDY FEES - T2	-\$	3,940.00	1	CSH
EFT34069	14/08/2025	SAPIO PTY LTD	MAINTENANCE VISIT - AUG25	-\$	1,296.06	1	CSH
EFT34070	14/08/2025	EMMA BRYANT	REIMBURSEMENT - MPAC EVENT - REFRESHMENTS	-\$	73.00	1	CSH
EFT34071	14/08/2025	DENTICS MOORA - HOSA DENTISTRY PTY LTD	DENTICS CHAIR REPAIR	-\$	4,490.06	1	CSH
EFT34072	14/08/2025	DERYCE DU PLESSIS	REIMBURSEMENT - TRAVEL, MEALS AND ACCOMODATION - WALGA TRAINING	-\$	526.33	1	CSH
EFT34073	14/08/2025	SELECT MUSIC AGENCY PTY LTD	MPAC SHOW CONRAD SEWELL AUG 2025	-\$	5,000.00	1	CSH
EFT34074	14/08/2025	LDC EQUIPMENT (SHR) PTY LTD	TRIPOD TRAFFIC LIGHTS	-\$	12,870.00	1	CSH
EFT34075	14/08/2025	SHEAR CLASS CLEANING	CLEANING CHARGES - BINDIN-BINDI	-\$	1,577.20	1	CSH
EFT34076	14/08/2025	VIP PUBLIC RELATIONS PTY LTD	MORNING MELODIES CELEBRATING THE SEEKERS - KEITH POTGER	-\$	2,500.00	1	CSH
EFT34077	14/08/2025	LO - GO APPOINTMENT	FINANCE OFFICER WE 26 JULY25	-\$	859.34	1	CSH
EFT34078	14/08/2025	WESTERN ECOLOGICAL PTY LTD	UNDERTAKE SURVEY AND HABITAT ASSESSMENT	-\$	6,600.00	1	CSH
EFT34079	14/08/2025	JACOB FULLA	REIMBURSEMENT - WASTE WATER LICENCE - PHOTO	-\$	22.99	1	CSH
EFT34080	14/08/2025	GABRIELLE CARRIVICK	GYM CARD #1149 - REFUND - GABRIELLE CARRIVICK	-\$	50.00	1	CSH
EFT34081	14/08/2025	MATTHEW MANSON	GYM CARD #1225 - REFUND - MATTHEW MANSON	-\$	50.00	1	CSH
EFT34082	14/08/2025	MARCO PRANDI	GYM CARD #1149 - REFUND - MARCO PRANDI	-\$	50.00	1	CSH

EFT34083	14/08/2025	GRAHAM ROBERT DRAYTON	REIMBURSEMENT - WASTE WATER LICENCE - PHOTO	-\$ 22.99	1	CSH
EFT34084	14/08/2025	PORTER CONSULTING ENGINEERS	CARNABY PLACE DEVELOPMENT - SITE WORKS	-\$ 2,200.00	1	CSH
EFT34085	14/08/2025	MURDOCH UNIVERSITY	STUDY FEES- G TEXEIRA - SEMESTER 3	-\$ 14,923.00	1	CSH
EFT34086	14/08/2025	WESTAIR COMPRESSORS	AIR COMPRESSOR WA35/200 3 PHASE	-\$ 4,360.95	1	CSH
EFT34087	21/08/2025	MOORA CHAMBER OF COMMERCE INC	SPONSORSHIP OF BOOTS AND BURNS NIGHT	-\$ 6,000.00	1	CSH
EFT34088	21/08/2025	FARMER JACKS FOODWORKS MOORA	GROCERIES - JUL25	-\$ 683.70	1	CSH
EFT34089	21/08/2025	HENDO'S PLUMBING & GAS SERVICES	CARAVAN PARK - WATER LEAK REPAIRS	-\$ 9,788.47	1	CSH
EFT34090	21/08/2025	ARROW BRONZE	DUAL MEMORIAL PLAQUE INCLUDING BASE AND DETACHABLE PLAQUE - EARL	-\$ 751.81	1	CSH
EFT34091	21/08/2025	TEAM GLOBAL EXPRESS PTY LTD - Toll Express	FREIGHT CHARGES - JUL25	-\$ 173.83	1	CSH
EFT34092	21/08/2025	W A WEBB & CO - WILSON ELECTRICAL ENTERPRISES P/L t/as	FLYGT PUMP	-\$ 35,364.00	1	CSH
EFT34093	21/08/2025	WALGA - WA LOCAL GOVT ASSOC - a/c's receivable	WALGA - SUBSCRIPTIONS 25 26 FY	-\$ 25,077.38	1	CSH
EFT34094	21/08/2025	WESTRAC PARTS WA PTY LTD	ADAPTOR AND FITTING - P0035A	-\$ 1,666.44	1	CSH
EFT34095	21/08/2025	M & S O'BRIEN - ATF O'BRIEN FAMILY TRUST t/as	P1007A - SUPPLY AND FIT WINDSCREEN	-\$ 879.50	1	CSH
EFT34096	21/08/2025	DERRICK'S AUTO AG & HARDWARE PLUS - TIVALEE PTY LTD T/AS	MIG GAS	-\$ 155.00	1	CSH
EFT34097	21/08/2025	RBC RURAL - JM & S ENTERPRISES - RICOH	METERPLAN CHARGES	-\$ 1,185.62	1	CSH
EFT34098	21/08/2025	MOORA HEALTH CENTRE - B J & J B CHAPMAN PTY LTD T/AS	NEW STARTER - 1/2HR MEDICAL	-\$ 236.50	1	CSH
EFT34099	21/08/2025	MOORA TRUCK AND AUTO PARTS	MPAC SHOW - AN EVENING WITH... LUCY DURACK	-\$ 203.65	1	CSH
EFT34100	21/08/2025	AUSTRALIAN SEED & GRAIN PTY LTD	STANDPIPE CARD #3037650 - REFUND - AUSTRALIAN SEED & GRAIN	-\$ 50.00	1	CSH
EFT34101	21/08/2025	CLEARWATER DOMESTIC SEWAGE PTY LTD	REGULAR SERVICE OF BIOMAX AEROBIC TREATMENT UNIT AT MILING SPORTS OVAL	-\$ 273.75	1	CSH
EFT34102	21/08/2025	TIM BROAD AUTO ELECTRICS	FIT ISOLATOR TO LANDCRUISER FIRE UNIT	-\$ 460.00	1	CSH
EFT34103	21/08/2025	DEPARTMENT OF WATER & ENVIRONMENTAL REGULATION - DWER	TRACKING FORM FEES	-\$ 1,188.00	1	CSH
EFT34104	21/08/2025	DEB & DAVE'S LAWNMOWING & GARDENING SERVICE	3 CARNABY PLACE - RETICULATION AND YARD WORK	-\$ 220.00	1	CSH
EFT34105	21/08/2025	WINCHESTER INDUSTRIES	ROAD BASE	-\$ 1,155.00	1	CSH
EFT34106	21/08/2025	MCINTOSH & SON [MOORA] - MCINTOSH HOLDINGS PTY LTD t/as	EXTRA SERVICE WORK. FINAL DRIVES	-\$ 200.07	1	CSH
EFT34107	21/08/2025	KLEEN WEST DISTRIBUTORS - ANTHONY BENICH t/as	KWD SUPER SEAL 5LT KWD TILE & GROUT 5LT	-\$ 181.39	1	CSH
EFT34108	21/08/2025	eFIRE & SAFETY	INPECTION OF FIRE INDICATOR PANEL AND WARNING SYSTEM - MPAC	-\$ 726.00	1	CSH

EFT34109	21/08/2025	BLACKWOODS - J BLACKWOOD & SON P/L t/as	SAFETY BOOTS FOR WASTEWATER OPERATIONS	-\$	220.00	1	CSH
EFT34110	21/08/2025	NORTHERN VALLEYS NEWS - J BAYER SHERVINGTON & TJ PRESTON t/as	ADVERTISING - AUG25	-\$	720.00	1	CSH
EFT34111	21/08/2025	CCAWA - CEMETERIES & CREMATORIA ASSOCIATION OF WA	25 26 FY MEMBERSHIP CCAWA	-\$	130.00	1	CSH
EFT34112	21/08/2025	COMMERCIAL CLEANING EQUIPMENT	LCC1 - VACUUM	-\$	1,249.50	1	CSH
EFT34113	21/08/2025	T-QUIP - TOCOJEPa PTY LTD T/AS	TRACTION CONTROL SWITCH TOP99-3410	-\$	194.81	1	CSH
EFT34114	21/08/2025	VEOLIA	COMMINGLED RECYCLING - VEOLIA 11.58 TONNES - JULY 2025	-\$	2,066.37	1	CSH
EFT34115	21/08/2025	JDS ELECTRICAL SERVICES	MPAC - AIRCON REPAIRS	-\$	4,295.94	1	CSH
EFT34116	21/08/2025	ALCOLIZER TECHNOLOGY	MOUTHPIECE LE5 430405	-\$	480.70	1	CSH
EFT34117	21/08/2025	WINC AUSTRALIA PTY LTD	ADMIN - STATIONERY	-\$	986.90	1	CSH
EFT34118	21/08/2025	CIRCUITWEST INC	MPAC SHOW AN AWESOME BALLET TOUR DOUBLE BILL 5 JULY 2025	-\$	3,300.00	1	CSH
EFT34119	21/08/2025	MOORA GROCERY PTY LTD - IGA	GROCERIES - JUL25	-\$	413.29	1	CSH
EFT34120	21/08/2025	KOMIC CONTRACTING & EARTHWORKS - ATF THE MCLEAN FAMILY TRUST t/as	TO CARRY OUT DRAINAGE WORK AT COOMBERDALE	-\$	903.95	1	CSH
EFT34121	21/08/2025	FELIX LOCUS PTY LTD T/A BITS AND BOBBINS - COMFORT STYLE MOORA	2025 NAIDOC EVENT - BEAD WORKSHOP MATERIALS	-\$	75.80	1	CSH
EFT34122	21/08/2025	NATURE PLAY SOLUTIONS	NATURE PLAY SOLUTIONS REDESIGN OF APEX PARK PLAYGROUND - 100%	-\$	3,520.00	1	CSH
EFT34123	21/08/2025	TRACTUS AUSTRALIA	SUPPLY, FIT AND BALANCE 255/65HR17 TYRE. DISPOSE OF OLD TYRE P0022A M875	-\$	380.00	1	CSH
EFT34124	21/08/2025	ENTERTAINMENT CONSULTING PTY LIMITED	HAY BALES 2026 HEADLINER	-\$	55,000.00	1	CSH
EFT34125	21/08/2025	LUCY DURACK	MPAC SHOW - AN EVENING WITH... LUCY DURACK	-\$	2,640.00	1	CSH
EFT34126	21/08/2025	SHEAR CLASS CLEANING	CLEANING - MILING AND BINDI BINDI	-\$	713.60	1	CSH
EFT34127	21/08/2025	LPD SURVEYS	UAV MAPPING AND FEATURE SURVEY	-\$	12,314.50	1	CSH
EFT34128	21/08/2025	FOCUS AV	LED SCREEN SCOREBOARD FOR MOORA OVAL	-\$	28,266.85	1	CSH
EFT34129	21/08/2025	LO - GO APPOINTMENT	FINANCE OFFICER	-\$	742.16	1	CSH
EFT34130	21/08/2025	METRO PRINT & COPY	TAKE 5 BOOKS	-\$	1,353.00	1	CSH
EFT34131	21/08/2025	LIFESKILLS AUSTRALIA	EAP - HAYDEN STURROCK CONSULTATION	-\$	209.00	1	CSH
EFT34132	21/08/2025	AUSTRALIAN TAXATION OFFICE	BAS - 30 JULY25 - 56935553487	-\$	70,196.20	1	CSH
EFT34133	21/08/2025	AUSPAN BUILDING SYSTEMS PTY LTD	HANGER SHED - MOORA AIRSTRIP - 30% COMMENCE MANUFACTURE PAYMENT	-\$	173,705.40	1	CSH
EFT34134	21/08/2025	ALONGSIDE BUILDING SOLUTIONS	DEPOSIT - SWIMMING POOL CHANGE ROOMS	-\$	43,377.95	1	CSH

EFT34135	21/08/2025	FANNY ROUX	GYM CARD #1218 - REFUND - FANNY ROUX	-\$ 50.00	1	CSH
EFT34136	27/08/2025	DAVE KELLY & AGNES SHEILA VALENTIN	Rates refund for assessment A428 48 MELBOURNE STREET MOORA WA 6510	-\$ 221.70	1	CSH
EFT34137	27/08/2025	CHERIE PASSAMANI	REIMBURSEMENT - STAFF REFRESHMENTS - 22 AUG25	-\$ 716.70	1	CSH
EFT34138	27/08/2025	MARIA LITIZIA TATE	THE HEART OF MOORA SERIES AND TIDY TOWNS VIDEO	-\$ 520.00	1	CSH
EFT34139	27/08/2025	SERVICES AUSTRALIA CHILD SUPPORT	Payroll deductions	-\$ 213.08	1	CSH
Eft Sub Total				-\$ 853,543.10		
DD16956.1	12/08/2025	AWARE SUPER - ATF AWARE SUPER t/as	Payroll deductions	-\$ 12,922.49	1	CSH
DD16956.2	12/08/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	-\$ 132.57	1	CSH
DD16956.3	12/08/2025	PRIME SUPER	Superannuation contributions	-\$ 346.05	1	CSH
DD16956.4	12/08/2025	ONEANSWER FRONTIER PERSONAL SUPER	Payroll deductions	-\$ 339.48	1	CSH
DD16956.5	12/08/2025	REST SUPERANNUATION	Payroll deductions	-\$ 895.80	1	CSH
DD16956.6	12/08/2025	ESSENTIAL SUPER	Superannuation contributions	-\$ 325.74	1	CSH
DD16956.7	12/08/2025	THE TRUSTEE FOR ASUTRALIAN RETIREMENT FUND	Superannuation contributions	-\$ 304.70	1	CSH
DD16956.8	12/08/2025	BRIGHTER SUPER	Payroll deductions	-\$ 1,125.39	1	CSH
DD16956.9	12/08/2025	AUSTRALIANSUPER	Payroll deductions	-\$ 2,854.32	1	CSH
DD16985.1	26/08/2025	AWARE SUPER - ATF AWARE SUPER t/as	Payroll deductions	-\$ 12,881.18	1	CSH
DD16985.2	26/08/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	-\$ 128.27	1	CSH
DD16985.3	26/08/2025	PRIME SUPER	Superannuation contributions	-\$ 349.18	1	CSH
DD16985.4	26/08/2025	ONEANSWER FRONTIER PERSONAL SUPER	Payroll deductions	-\$ 325.80	1	CSH
DD16985.5	26/08/2025	REST SUPERANNUATION	Payroll deductions	-\$ 977.05	1	CSH
DD16985.6	26/08/2025	ESSENTIAL SUPER	Superannuation contributions	-\$ 325.74	1	CSH
DD16985.7	26/08/2025	THE TRUSTEE FOR ASUTRALIAN RETIREMENT FUND	Superannuation contributions	-\$ 304.70	1	CSH
DD16985.8	26/08/2025	BRIGHTER SUPER	Payroll deductions	-\$ 1,125.39	1	CSH
DD16985.9	26/08/2025	AUSTRALIANSUPER	Payroll deductions	-\$ 2,762.75	1	CSH
DD16990.1	01/08/2025	TREASURY CORPORATION - WA	LOAN NO. 328 INTEREST PAYMENT - HOUSING REVITALISATION	-\$ 141,571.94	1	CSH
DD16991.1	01/08/2025	WESTPAC MERCHANT BUSINESS - BANK FEES *DIRECT DEBIT*	WITHDRAWAL WESTPAC MERCH FEES	-\$ 1,103.21	1	CSH
DD16991.2	04/08/2025	LISA ANN MARSHALL - DIRECT DEBIT	LADNFILL SITE ATTENDANCE CHARGES - 040825	-\$ 3,653.85	1	CSH
DD16991.3	04/08/2025	SYNERGY - ELECTRICITY	POWER CHARGES - 563301950 - 25 U1 PADBURY ST	-\$ 1,129.72	1	CSH
DD16991.5	07/08/2025	SYNERGY - ELECTRICITY	POWER CHARGES - 237208830 - 3775R ROBERTS ST	-\$ 7,163.10	1	CSH
DD16991.6	11/08/2025	SYNERGY - ELECTRICITY	POWER CHARGES - 303621840 - 14 BEASLEY ST	-\$ 215.16	1	CSH
DD16991.7	12/08/2025	SYNERGY - ELECTRICITY	POWER CHARGES - 243667630 - LOT 721 DANDARGAN RD	-\$ 2,750.47	1	CSH

DD16991.8	14/08/2025	SECUREPAY PTY LTD *DIRECT DEBIT*	SECURE PAY CHARGES AUG25	-\$ 196.02	1	CSH
DD16991.9	14/08/2025	MESSAGE MEDIA *DIRECT DEBIT*	MONTHLY ACCESS FEE	-\$ 218.90	1	CSH
DD16953.28	31/08/2025	SYNERGY - ELECTRICITY	POWER CHARGES - 142279280 - BINDI BINDI COMMUNITY CENTRE	-\$ 474.10	1	CSH
DD16956.10	12/08/2025	MERCER SUPER TRUST	Superannuation contributions	-\$ 709.12	1	CSH
DD16956.11	12/08/2025	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND t/a EXPAND SUPER	Superannuation contributions	-\$ 722.84	1	CSH
DD16956.12	12/08/2025	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions	-\$ 1,026.54	1	CSH
DD16956.13	12/08/2025	MLC MasterKey Personal Super	Superannuation contributions	-\$ 707.69	1	CSH
DD16956.14	12/08/2025	AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	-\$ 785.44	1	CSH
DD16956.15	12/08/2025	CATALINA DREAMING SMSF	Superannuation contributions	-\$ 1,235.78	1	CSH
DD16956.16	12/08/2025	COLONIAL FIRST STATE FIRSTCHOICE SUPERANNUATION TRUST	Superannuation contributions	-\$ 335.45	1	CSH
DD16985.10	26/08/2025	MERCER SUPER TRUST	Superannuation contributions	-\$ 634.93	1	CSH
DD16985.11	26/08/2025	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND t/a EXPAND SUPER	Superannuation contributions	-\$ 722.84	1	CSH
DD16985.12	26/08/2025	MLC MasterKey Personal Super	Superannuation contributions	-\$ 681.17	1	CSH
DD16985.13	26/08/2025	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions	-\$ 1,090.06	1	CSH
DD16985.14	26/08/2025	AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	-\$ 785.44	1	CSH
DD16985.15	26/08/2025	CATALINA DREAMING SMSF	Superannuation contributions	-\$ 1,235.78	1	CSH
DD16985.16	26/08/2025	COLONIAL FIRST STATE FIRSTCHOICE SUPERANNUATION TRUST	Superannuation contributions	-\$ 310.73	1	CSH
DD16991.10	14/08/2025	BOOEASY AUSTRALIA **DIRECT DEBIT ROOMMANAGER	ROOM MANAGER - MONTHLY FEES - JUL25	-\$ 216.70	1	CSH
DD16991.11	15/08/2025	SYNERGY - ELECTRICITY	POWER CHARGES - 243667630 - LOT 721 DANDARAGAN RD	-\$ 716.89	1	CSH
DD16991.12	18/08/2025	LISA ANN MARSHALL - DIRECT DEBIT	LADNFILL CHARGES 180825	-\$ 3,653.85	1	CSH
DD16991.13	21/08/2025	TELSTRA LIMITED - Accounts	TELSTRA CHARGES - 2074823911 - MOBILE CHARGES	-\$ 1,053.87	1	CSH
DD16991.14	22/08/2025	SYNERGY - ELECTRICITY	POWER CHARGES - 642238110 - STREET LIGHTS	-\$ 6,683.91	1	CSH
DD16991.15	25/08/2025	SYNERGY - ELECTRICITY	POWER CHARGES - 288532740 - MOORA AIRSTRIP	-\$ 9.99	1	CSH
DD16991.16	25/08/2025	TELSTRA LIMITED - Accounts	TELSTRA CHARGES - 0511651100 - LANDLINE	-\$ 1,323.89	1	CSH
DD16991.17	01/08/2025	SYNERGY - ELECTRICITY	POWER CHARGES - 716222430 - LOT 1 MILING EAST ROAD	-\$ 1,138.08	1	CSH
Direct Debit Sub Total				-\$ 222,684.06		
DD17020.1	14/08/2025	WESTPAC VISA CREDIT CARDS *DIRECT DEBIT*	CREDIT CARD CHARGES JUN25 CEO / MCS / MCD	-\$ 7,633.97	1	CSH

62682	13/08/2025	SHIRE OF MOORA	Payroll deductions	-\$	1,180.00	1	CSH
62683	27/08/2025	SHIRE OF MOORA	Payroll deductions	-\$	1,180.00	1	CSH
Cheque Sub Total				-\$	2,360.00		

EFT's	34004-34139	-\$	853,543.10
MUNI CHEQUE	62682-62683	-\$	2,360.00
CREDIT CARD	DD17020.1	-\$	7,633.97
DIRECT DEBIT	DD16956.1-DD16991.17	-\$	222,684.06
NETT PAY	12/08/2025	-\$	115,286.37
NETT PAY	26/08/2025	-\$	112,883.22
PAYMENT TOTAL AUGUST 2025		-\$	1,314,390.72

30466 - WESTPAC VISA CREDIT CARDS *DIRECT DEBIT*Allocation Details

Job	Job Description	Comments	CC	ET	Qty	GST Amount	Line Total
1102020.563	Bank Charges GEN	CREDIT CARD CHARGES JUN25 MCS - CARD FEE			1.00	\$ -	\$ 10.00
1102020.563	Bank Charges GEN	CREDIT CARD CHARGES JUN25 MCD - CARD FEE			1.00	\$ -	\$ 10.00
1104080.530	Subscriptions and Publications GEN	CREDIT CARD CHARGES JUN25 MCD - CANVA SUBSCRIPTION			1.00	\$ 36.82	\$ 405.00
P0077	P&E - Gianni Ferrai 1WT Turbo 4WD Diesel (P0077)	CREDIT CARD CHARGES JUN25 MCD - COASTMAC	005	652	1.00	\$ 2.01	\$ 22.14
1104080.530	Subscriptions and Publications GEN	CREDIT CARD CHARGES JUN25 MCD - DROPBOX			1.00	\$ 26.12	\$ 287.37
1104030.510	Staff Uniform Subsidy GEN	CREDIT CARD CHARGES JUN25 MCD - STAFF UNIFORM			1.00	\$ 8.17	\$ 89.90
1104080.530	Subscriptions and Publications GEN	CREDIT CARD CHARGES JUN25 MCD - CHAT GPT TEAMS			1.00	\$ 8.59	\$ 94.53
LCC6	Moora Hockey Club Rooms Building Maintenance	CREDIT CARD CHARGES JUN25 MCD - HOCKEY CUB POWER POINT CAGE	110	607	1.00	\$ 13.73	\$ 151.00
LCP1	Moora Caravan Park Buildings Maintenance	CREDIT CARD CHARGES JUN25 MCD - CHALET BEDDING	110	607	1.00	\$ 162.33	\$ 1,785.60
LCC1	Moora Recreation Centre Building Maintenance	CREDIT CARD CHARGES JUN25 MCD - HOCKEY CUB POWER POINT CAGE	110	607	1.00	\$ 13.73	\$ 151.00
1102020.563	Bank Charges GEN	CREDIT CARD CHARGES JUN25 CEO - CARD FEES			1.00	\$ -	\$ 10.00
1104080.530	Subscriptions and Publications GEN	CREDIT CARD CHARGES JUN25 CEO - ADOBE			1.00	\$ 11.27	\$ 123.97
LES1	SES Building Maintenance	CREDIT CARD CHARGES JUN25 CEO - STARLINK CHARGES SES	110	607	1.00	\$ 14.45	\$ 159.00
LES2	Miling Bush Fire Brigade Building	CREDIT CARD CHARGES JUN25 CEO - STARLINK CHARGES MILING BFB	110	607	1.00	\$ 14.45	\$ 159.00
LES3	Bindi Bindi Fire Brigade Shed Maintenance	CREDIT CARD CHARGES JUN25 CEO - STARLINK CHARGES BINDI BINDI BFB	110	607	1.00	\$ 14.45	\$ 159.00
LES5	Koojan Bush Fire Brigade Shed Maintenance	CREDIT CARD CHARGES JUN25 CEO - STARLINK CHARGES KOOJAN BFB	110	607	1.00	\$ 14.45	\$ 159.00
1155130.531	Computer Equipment Maintenance GEN	CREDIT CARD CHARGES JUN25 CEO - JAMF			1.00	\$ 8.15	\$ 89.61
LCP1	Moora Caravan Park Buildings Maintenance	CREDIT CARD CHARGES JUN25 CEO - ALLDURO, POOL SUPPLIES	110	607	1.00	\$ 97.20	\$ 1,069.20
1103060.581	Conference Expenses. GEN	CREDIT CARD CHARGES JUN25 CEO - MEGATIX, BRINGING DOWERIN DOWNTOWN LUNCH 2025			1.00	\$ 230.55	\$ 2,536.02
1103060.581	Conference Expenses. GEN	CREDIT CARD CHARGES JUN25 CEO - PARKING FEES			1.00	\$ 1.97	\$ 21.63
1105000.507	Professional Development - CEO GEN	CREDIT CARD CHARGES JUN25 CEO - QANTAS			1.00	\$ 4.27	\$ 47.00
1105000.507	Professional Development - CEO GEN	CREDIT CARD CHARGES JUN25 CEO - QANTAS			1.00	\$ 4.27	\$ 47.00
1105000.507	Professional Development - CEO GEN	CREDIT CARD CHARGES JUN25 CEO - QANTAS			1.00	\$ 4.27	\$ 47.00

\$ 7,633.97



Shire of Moora

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SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ending 31 July 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

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Compilation Report

To the Council

Shire of Moora

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Moora, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Moora and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 24th of September 2025

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 31 July 2025
[CONTENTS PAGE](#)

General

Note

Compilation Report
Contents Page
Executive Summary
Graphs

Financial Statements

Statement of Comprehensive Income by Nature or Type
Statement of Comprehensive Income by Program
Statement of Financial Activity
Statement of Financial Position

Notes to the Statement of Financial Activity

Significant Accounting Policies	Note 1
Explanation of Material Variances	Note 2
Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12
Budget Amendments	Note 13

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 31 July 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 7 showing a surplus/(deficit) as at 31 July 2025 of \$467,484

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Wheatbelt Kids Institute	0%	380,000	31,666	(57)
Housing Project - WACHS Residences	0%	2,000,000	166,666	-
Housing Subdivisions	0%	5,700,000	475,000	-
Water Preservation Initiatives	0%	500,000	41,666	-
Watheroo - Miling Road Widen & Seal	0%	1,401,568	116,796	550
WSFN - Carot Well Rd - Construction - Survey, design	0%	2,448,000	203,998	2,173
WSFN - Watheroo West Rd Type 6 Reconstruct & Ove	0%	570,110	47,507	550
Moora Airstrip	0%	1,200,000	100,000	-
	0%	14,199,678	1,183,299	3,217
Plant & Equipment	1%	1,075,210	89,599	11,700
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	17%	1,884,781	157,061	326,732
Capital Grants, Subsidies and Contributions	1%	12,141,146	1,011,759	147,092
	3%	14,025,926	1,168,820	473,824
Rates Levied	0%	5,414,517	333	-

% - Compares current YTD actuals to the Annual Budget

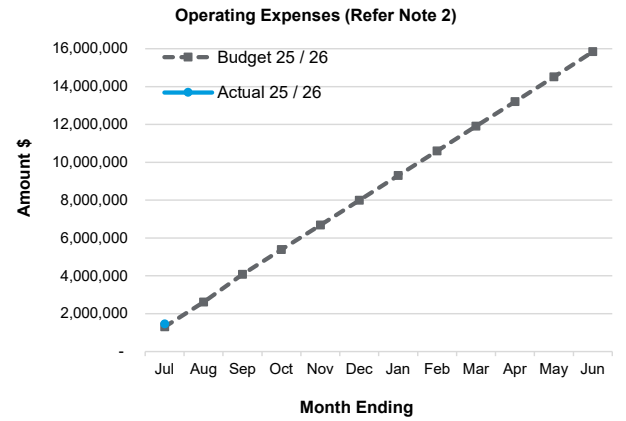
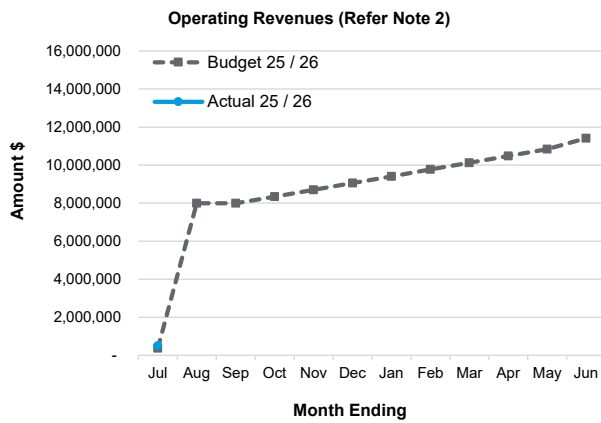
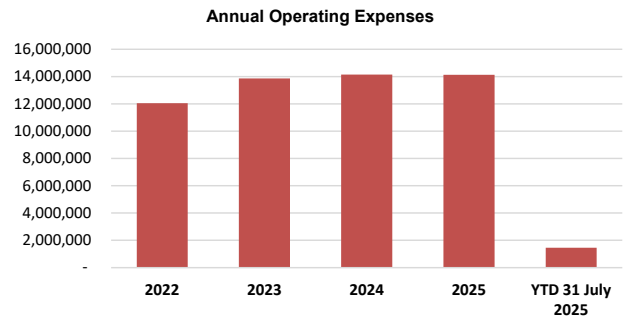
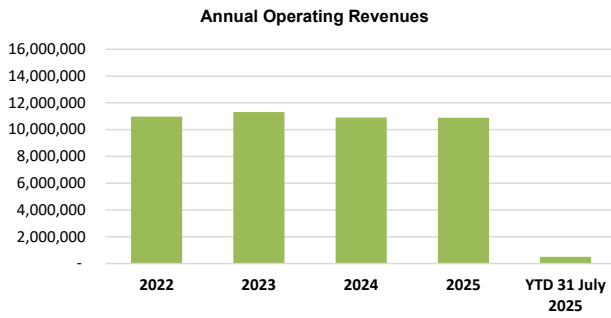
Financial Position

Account	Difference to Prior Year %	Current Year 31 Jul 25 \$	Prior Year 31 Jul 24 \$
Adjusted Net Current Assets	(4%)	467,484	12,672,916
Cash and Equivalent - Unrestricted	27%	2,139,490	7,992,869
Cash and Equivalent - Restricted	89%	2,196,892	2,455,806
Receivables - Rates	4%	282,137	6,562,485
Receivables - Other	22%	267,153	1,241,075
Total Current Liabilities	90%	(3,559,177)	(3,967,396)

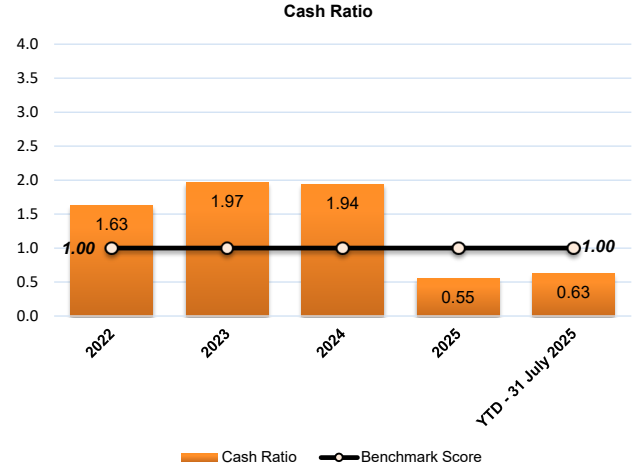
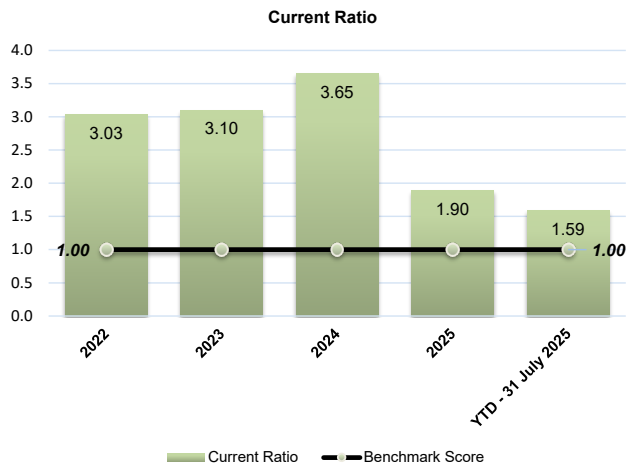
% - Compares current YTD actuals to prior year actuals

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 31 July 2025
SUMMARY GRAPHS

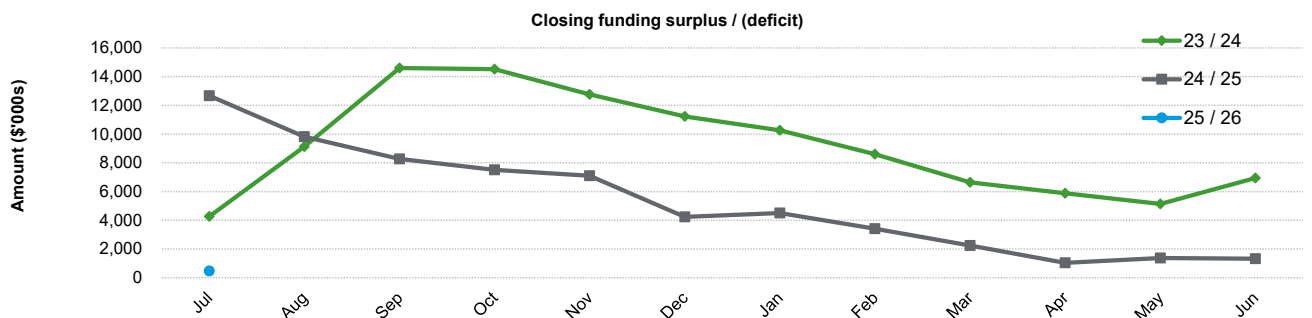
Operating Revenue and Expenditure



Financial Ratios



Nett Funding Position



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

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 July 2025

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Rates	10	5,414,517	333	-	(333)	(100%)
Grants, Subsidies and Contributions	12(a)	1,884,781	157,061	326,732	169,671	108%
Fees and Charges		3,522,199	166,808	164,644	(2,164)	(1%)
Interest Earnings		240,940	19,244	8,411	(10,833)	(56%)
Other Revenue		303,037	25,250	30	(25,220)	(100%)
Profit on Disposal of Assets	8	49,161	4,097	-	(4,097)	(100%)
		11,414,634	372,793	499,817		
Expenses						
Employee Costs		(5,153,425)	(429,388)	(606,557)	(177,169)	(41%)
Materials and Contracts		(3,596,251)	(299,617)	(172,097)	127,520	43%
Utility Charges		(443,696)	(36,936)	(45,481)	(8,545)	(23%)
Depreciation on Non-current Assets		(5,783,869)	(481,981)	(491,105)	(9,124)	(2%)
Finance Cost		(191,750)	(15,975)	-	15,975	100%
Insurance Expenses		(276,510)	(23,035)	(128,715)	(105,680)	(459%)
Other Expenditure		(303,429)	(11,170)	(16,034)	(4,864)	(44%)
		(15,748,929)	(1,298,102)	(1,459,989)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	12,141,146	1,011,759	147,092	(864,667)	(85%)
(Loss) on Disposal of Assets	8	(91,706)	(7,642)	-	7,642	100%
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-	
		12,049,440	1,004,117	147,092		
Net Result		7,715,145	78,808	(813,080)		

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 July 2025
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
General Purpose Funding		6,901,870	122,452	9,076	(113,376)	(93%)
Governance		-	-	1,974	1,974	
Law, Order and Public Safety		292,683	10,352	26,916	16,564	160%
Health		8,195	682	1,531	849	124%
Education and Welfare		17,886	1,490	2,226	736	49%
Housing		150,581	12,547	17,485	4,938	39%
Community Amenities		1,837,468	41,458	36,812	(4,646)	(11%)
Recreation and Culture		500,104	41,668	22,848	(18,820)	(45%)
Transport		230,924	19,242	283,892	264,650	1375%
Economic Services		1,160,389	96,692	83,451	(13,241)	(14%)
Other Property and Services		265,373	22,112	13,607	(8,505)	(38%)
		11,365,473	368,695	499,817		
Expenses						
General Purpose Funding		(639,717)	(53,301)	(26,429)	26,872	50%
Governance		(336,478)	(28,017)	(30,188)	(2,171)	(8%)
Law, Order and Public Safety		(1,129,673)	(80,079)	(73,225)	6,854	9%
Health		(172,306)	(14,349)	(9,912)	4,437	31%
Education and Welfare		(382,664)	(31,873)	(52,017)	(20,144)	(63%)
Housing		(329,546)	(27,435)	(32,027)	(4,592)	(17%)
Community Amenities		(2,286,277)	(190,485)	(169,280)	21,205	11%
Recreation and Culture		(4,286,489)	(357,138)	(293,489)	63,649	18%
Transport		(4,620,933)	(385,067)	(466,345)	(81,278)	(21%)
Economic Services		(1,452,655)	(121,025)	(161,778)	(40,753)	(34%)
Other Property and Services		(112,192)	(9,333)	(145,300)	(135,967)	(1457%)
		(15,748,930)	(1,298,102)	(1,459,989)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions						
Law, Order and Public Safety	12(b)	43,210	3,600	-	(3,600)	(100%)
Housing	12(b)	5,700,000	475,000	-	(475,000)	(100%)
Community Amenities	12(b)	400,000	33,333	-	(33,333)	(100%)
Recreation and Culture	12(b)	61,275	5,106	36,000	30,894	605%
Transport	12(b)	5,936,661	494,720	111,092	(383,628)	(78%)
Profit on Disposal of Assets	8	49,161	4,097	-	(4,097)	(100%)
(Loss) on Disposal of Assets	8	(91,706)	(7,642)	-	7,642	100%
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-	
		12,098,601	1,008,214	147,092		
Net Result		7,715,144	78,807	(813,080)		

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
	Note	\$	\$	\$	\$	%	
Revenue from Operating Activities							
Rates		5,414,517	333	-	(333)	(100%)	
Operating Grants, Subsidies and Contributions		1,884,781	157,061	326,732	169,671	108%	▲
Fees and Charges		3,522,199	166,808	164,644	(2,164)	(1%)	
Interest Earnings		240,940	19,244	8,411	(10,833)	(56%)	▼
Other Revenue		303,037	25,250	30	(25,220)	(100%)	▼
Profit on Disposal of Assets		49,161	4,097	-	(4,097)	(100%)	
		11,414,634	372,793	499,817			
Expenditure from Operating Activities							
Employee Costs		(5,153,425)	(429,388)	(606,557)	(177,169)	(41%)	▼
Materials and Contracts		(3,596,251)	(299,617)	(172,097)	127,520	43%	▲
Utility Charges		(443,696)	(36,936)	(45,481)	(8,545)	(23%)	
Depreciation on Non-current Assets		(5,783,869)	(481,981)	(491,105)	(9,124)	(2%)	
Finance Cost		(191,750)	(15,975)	-	15,975	100%	▲
Insurance Expenses		(276,510)	(23,035)	(128,715)	(105,680)	(459%)	▼
Other Expenditure		(303,429)	(11,170)	(16,034)	(4,864)	(44%)	
(Loss) on Disposal of Assets		(91,706)	(7,642)	-	7,642	100%	
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-		
		(15,840,635)	(1,305,744)	(1,459,989)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,783,869	481,981	491,105			
(Profit) / Loss on Asset Disposal		42,545	3,545	-			
Fair Value Movement in LG House Trust		-	-	-			
Movement in Employee Provision Reserve		5,797	5,797	264			
Net Amount from Operating Activities		1,406,210	(441,628)	(468,803)			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	12,141,146	1,011,759	147,092	(864,667)	(85%)	▼
Proceeds from Disposal of Assets	8	259,000	259,000	-	(259,000)	(100%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	11	4,630	386	-	(386)	(100%)	
Reclassification of Land to Inventory		-	-	-	-		
		12,404,776	1,271,145	147,092			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(8,304,000)	(691,996)	(54,058)	637,938	92%	▲
Payments for Plant and Equipment	9(b)	(1,075,210)	(89,599)	(11,700)	77,899	87%	▲
Payments for Furniture and Equipment	9(c)	(30,000)	(2,500)	-	2,500	100%	
Payments for Infrastructure Assets - Roads	9(d)	(6,067,606)	(505,623)	(25,785)	479,838	95%	▲
Payments for Infrastructure Assets - Other	9(e)	(1,547,832)	(128,985)	(2,235)	126,750	98%	▲
Payments for financial assets at amortised cost - self supporting loans	11	(4,630)	(386)	-	386	100%	
		(17,029,278)	(1,419,089)	(93,778)			
Net Amount attributable to investing activities		(4,624,502)	(147,944)	53,314			
Financing Activities							
Inflows from Financing Activities							
Proceeds from Long Term Borrowing	11	2,400,000	200,000	-			
Transfer from Reserves	7	399,832	33,319	-			
		2,799,832	233,319	-			
Outflows from Financing Activities							
Repayment of Borrowings	11	(386,043)	(32,170)	-			
Transfer to Reserves	7	(328,818)	(27,401)	(7,403)			
		(714,861)	(59,572)	(7,403)			
Net Amount attributable to Financing Activities		2,084,971	173,748	(7,403)			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
Amount attributable to operating activities	3	1,133,320	1,133,320	890,375			
Amount attributable to investing activities		1,406,210	(441,628)	(468,803)			
Amount attributable to financing activities		(4,624,502)	(147,944)	53,314			
Amount attributable to financing activities		2,084,971	173,748	(7,403)			
Closing Surplus / (Deficit)	3	(0)	717,496	467,484			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MOORA
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 July 2025

	2026	2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,336,381	3,890,721
Trade and other receivables	536,663	1,627,862
Inventories	263,376	283,272
Other assets	539,060	539,060
TOTAL CURRENT ASSETS	5,675,481	6,340,915
NON-CURRENT ASSETS		
Trade and other receivables	70,070	70,070
Other financial assets	1,040	1,040
Inventories	80,000	80,000
Investment in associate	99,524	99,524
Property, plant and equipment	38,741,256	38,809,729
Infrastructure	194,637,141	194,965,995
Investment property	2,178,570	2,178,570
TOTAL NON-CURRENT ASSETS	235,807,602	236,204,930
TOTAL ASSETS	241,483,083	242,545,844
CURRENT LIABILITIES		
Trade and other payables	813,214	1,062,895
Other liabilities	1,647,283	1,647,283
Borrowings	256,125	256,125
Employee related provisions	842,556	842,556
TOTAL CURRENT LIABILITIES	3,559,177	3,808,859
NON-CURRENT LIABILITIES		
Borrowings	2,917,883	2,917,883
Employee related provisions	70,189	70,189
TOTAL NON-CURRENT LIABILITIES	2,988,072	2,988,072
TOTAL LIABILITIES	6,547,249	6,796,931
NET ASSETS	234,935,833	235,748,913
EQUITY		
Retained surplus	102,070,161	102,890,644
Reserve accounts	2,099,391	2,091,988
Revaluation surplus	130,766,281	130,766,281
TOTAL EQUITY	234,935,833	235,748,913

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Moora for the 2025/26 year is 10,000 or 5%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated.

Preparation

Prepared by: Travis Bate

Date prepared: 24 Sep 25

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

(d) Goods and Services Tax (GST)

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

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

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) 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.

(h) Inventories

General

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Shire's intentions to release for sale.

(i) Trade and Other Receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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 *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.

Gains and Losses on Disposal

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

(k) Depreciation of Non-current Assets

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

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

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

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

Asset	Years
Buildings	8 to 60 years
Furniture and equipment	4 to 20 years
Plant and equipment	3 to 50 years
Infrastructure - Roads Pavement & Surface	50 to 56 years
Infrastructure - Roads Subgrade	not depreciated
Infrastructure - Footpaths	60 years
Infrastructure - Drainage	73 years
Infrastructure - Parks and Ovals	14 to 65 years
Infrastructure - Bridges	80 to 100 years
Infrastructure - Street Furniture & Lighting	10 to 50 years
Infrastructure - Sewerage	50 to 80 years
Infrastructure - WIP	not depreciated

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

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

(m) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation 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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions 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 the 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.

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

(p) 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 measure using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(r) Current and Non-current Classification

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

(s) Nature or Type Classifications

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges and sewerage rates.

Grants, Subsidies and Contributions

All amounts received as grants, subsidies and contributions that are not capital grants.

Capital Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation and amortisation expenses raised on all classes of assets.

Finance Cost

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Program Classifications (Function / Activity)

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision and for each of its broad activities/programs.

Objective	Activities
GOVERNANCE	
To provide a decision making process for the efficient allocation of scarce resources.	All aspects relating to elected members expenses incurred in governing the Council. Other costs relating to administration and assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER AND PUBLIC SAFETY	
To provide services to ensure a safer community.	Supervision and enforcement of various local laws relating to fire prevention and animal control. Provision of premises and support for State Emergency Services.
HEALTH	
To provide an operational framework for good community health.	Provision of child health care facilities, food control, pest control, podiatry services, provision of dental care surgery and premises and assistance to local medial practice.
EDUCATION AND WELFARE	
To meet the needs of the community in these areas.	Provision of premises and support for child care centre and play groups. Provision of services for youth and aged care.
HOUSING	
Help ensure adequate housing at a high standard.	Provision and maintenance of staff and rental housing.
COMMUNITY AMENITIES	
Provide services required by the community	Rubbish collection services and operation of tips. Town sewerage scheme, drainage works, litter control, cemetery administration and administration of the Town Planning Scheme.
RECREATION AND CULTURE	
To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Provision of swimming pool, public library, community halls, performing arts centre, recreation centre, parks and gardens, tennis courts, sporting pavilions and ovals.
TRANSPORT	
To provide effective and efficient transport services to the community.	Construction and maintenance of roads, streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES	
To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, enterprise development, building control, noxious weeds, vermin control, standpipes and a lifestyle village.
OTHER PROPERTY AND SERVICES	
To provide effective and efficient administration, works operations and plant and fleet services.	Private works operations, plant repairs and operations costs.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Timing of revenue recognition
Rates	General Rates.	Over time	Payment dates adopted by Council during the year.	None.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue.	None.	On payment and issue of the licence, registration or approval.
Pool inspections.	Compliance safety check.	Single point in time.	Equal proportion based on equal annual fee.	None.	After inspection complete based on a 4 year cycle.
Other inspections.	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Revenue recognised after inspection event occurs.
Waste management collections.	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees.	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided .	None.	On entry to facility .
Property hire and entry.	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	On entry or at conclusion of hire.
Memberships.	Gym and pool membership.	Over time.	Payment in full in advance.	Refund for unused portion on application.	Output method over 12 months matched to access right.
Fees and charges for other goods and services.	Cemetery services, library fees, reinstatements and private works	Single point in time.	Payment in full in advance.	None.	Output method based on provision of service or completion of works.
Sale of stock.	Aviation fuel, kiosk and visitor centre stock	Single point in time.	In full in advance, on 15 day credit.	Refund for faulty goods.	Output method based on goods.
Commissions.	Commissions on licencing and ticket sales.	Over time.	Payment in full on sale.	None.	When assets are controlled.
Reimbursements.	Insurance claims.	Single point in time.	Payment in arrears for claimable event.	None.	When claim is agreed.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Jul 25		Budget to	Budget to		
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	Var	Explanation
	\$	\$	%	\$		
	Favourable / (Unfavourable)					
Grants, Subsidies and Contributions	326,732	157,061	108%	169,671	▲	Variance in relation to timing of budget profile. Mainly related to Main Roads Direct Grant. Refer to Note 12 for further detail.
Interest Earnings	8,411	19,244	(56%)	(10,833)	▼	Timing of utilisation of cash reserves, increased YTD interest revenue as compared to annualised budget.
Other Revenue	30	25,250	(100%)	(25,220)	▼	Timing of budget profile.
Capital Grants, Subsidies and Contributions	147,092	1,011,759	(85%)	(864,667)	▼	Variance in relation to timing of budget profile. Refer to Note 12 for further detail.
Total Revenues	646,909	1,384,552	(53%)	(737,643)		

(b) (Expenses) / (Applications)

	31 Jul 25		Budget to	Budget to		
	YTD Actual	YTD Budget	Actual YTD	Actual YTD		Explanation
	\$	\$	%	\$		
Employee Costs	(606,557)	(429,388)	(41%)	(177,169)	▼	Mostly related to timing difference of budget profile.
Materials and Contracts	(172,097)	(299,617)	43%	127,520	▲	Timing difference of budget profile.
Finance Cost	-	(15,975)	100%	15,975	▲	Timing difference of budget profile.
Insurance Expenses	(128,715)	(23,035)	(459%)	(105,680)	▼	Timing difference of budget profile.
Total Expenses	(1,459,989)	(1,305,744)	(12%)	(154,245)		

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Jul 25	Prior Year Closing 30 Jun 25	This Time Last Year 31 Jul 24
Current Assets		\$	\$	\$
Cash Unrestricted	4	2,139,490	1,701,232	7,992,869
Cash Restricted	4	2,196,892	2,189,489	2,455,806
Other Financial Assets		4,630	4,630	9,042
Receivables - Rates	6(a)	282,137	298,272	6,562,485
Receivables - Other	6(b)	267,153	1,363,522	1,241,075
Interest / ATO Receivable		32,178	2,253	55,751
Provision for Doubtful Debts		(44,774)	(44,774)	(42,489)
Accrued Income / Prepayments		(32)	8,589	21,362
Contract Assets		534,431	534,431	282,570
Inventories		263,376	283,272	46,687
Total Current Assets		5,675,481	6,340,915	18,625,159
Current Liabilities				
Payables		(588,656)	(788,239)	(518,161)
Revenue Received in Advance		(224,558)	(205,724)	(40,271)
Loan Liability		(256,125)	(325,059)	(250,707)
Contract Liabilities		(1,647,283)	(1,647,283)	(2,289,426)
Total Payables		(2,716,621)	(2,966,305)	(3,098,566)
Provisions		(842,556)	(842,556)	(868,830)
Total Current Liabilities		(3,559,177)	(3,808,861)	(3,967,396)
Less: Cash Reserves	7	(2,099,391)	(2,091,988)	(2,350,716)
Less: Financial assets at amortised cost - self supporting loans		(4,630)	(4,630)	(9,042)
Less: Movement in Land Held for Resale Inve		-	-	-
Add: Loan Principal (Current)		325,056	325,059	250,707
Add: Employee Leave Reserve	7	130,144	129,880	124,203
Net Funding Position		467,484	890,375	12,672,916

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2025

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total Amount	Institution
	\$	\$	\$	\$	
Cash and Cash Equivalents					
Cash on Hand	750			750	N/A
Municipal Fund	1,906,563			1,906,563	Westpac
Municipal Notice Saver	232,176			232,176	Westpac
Reserve Fund Cash Management Account		177,091		177,091	Westpac
Reserve Notice Saver Account		2,019,685		2,019,685	Westpac
Trust Fund Bank Account			115	115	Westpac
Total Cash and Financial Assets	2,139,490	2,196,776	115	4,336,381	

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

Funds held at balance date over which the Shire has no control, and which are not included in the statements, are as follows:

Description	Opening Balance 01 Jul 25	Amount Received	Amount Paid	Closing Balance 31 Jul 25
	\$	\$	\$	\$
		-		-
Total Funds in Trust	-	-	-	-

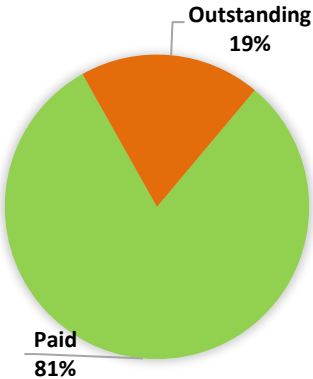
Comments / Notes

SHIRE OF MOORA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 July 2025

6. RECEIVABLES

(a) Rates Receivable	31 Jul 25
	\$
Rates Receivables	282,137
Rates Received in Advance	(224,558)
Total Rates Receivable Outstanding	57,580
Closing Balances - Prior Year	298,272
Rates levied this year	-
Sewerage Rates levied this year	-
ESL levied this year	-
Refuse and recycling levied this year	-
Service charges & interest levied this year	806
Closing Balances - Current Month	(57,580)
Total Rates Collected to Date	241,498
<i>Percentage Collected</i>	

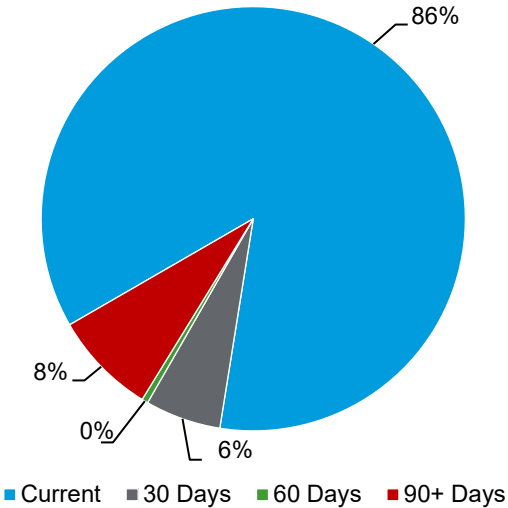
Rates, ESL and Services Collection - YTD



Comments / Notes

(b) General Receivables	31 Jul 25
	\$
Current	229,375
30 Days	15,432
60 Days	1,273
90+ Days	21,074
Total General Receivables Outstanding	267,154

General Receivables



Comments / Notes
 Amounts shown above include GST (where applicable)

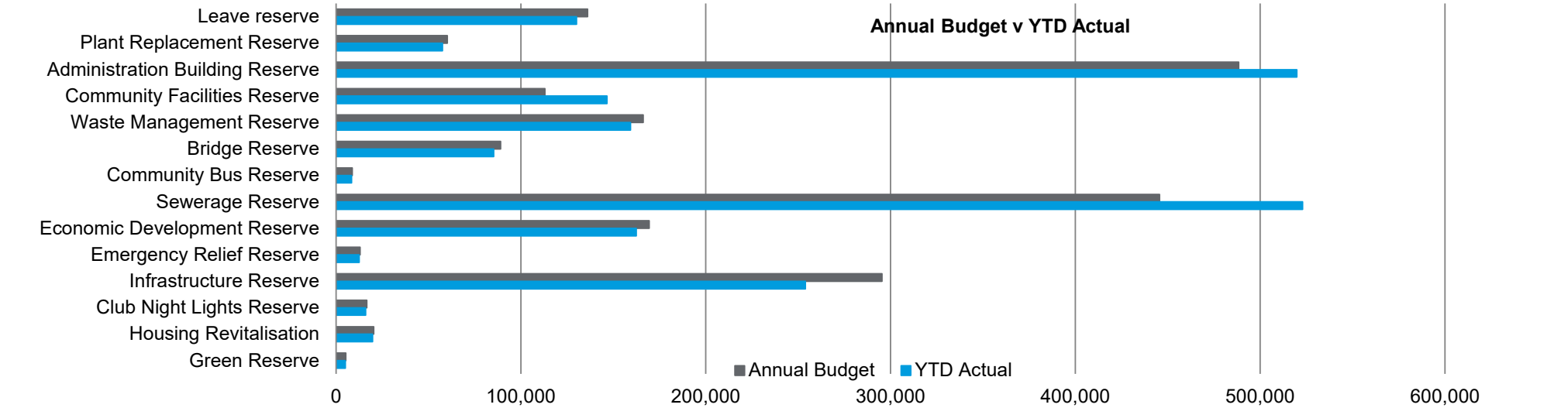
SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2025

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				Balance 30 Jun 26 \$	YTD Actual				Balance 31 Jul 25 \$
	Balance 01 Jul 25 \$	Transfers from \$	Interest Received \$	Transfer to \$		Balance 01 Jul 25 \$	Transfers from \$	Interest Received \$	Transfer to \$	
Reserve Name										
Leave reserve	130,267	-	5,797	-	136,064	129,880	-	264	-	130,144
Plant Replacement Reserve	57,646	-	2,565	-	60,211	57,468	-	117	-	57,585
Administration Building Reserve	519,231	(54,000)	23,106	-	488,337	518,626	-	1,176	-	519,802
Community Facilities Reserve	146,459	(40,000)	6,517	-	112,976	146,310	-	298	-	146,608
Waste Management Reserve	159,102	-	7,080	-	166,182	158,938	-	324	-	159,262
Bridge Reserve	85,243	-	3,793	-	89,036	85,155	-	173	-	85,328
Community Bus Reserve	8,356	-	372	-	8,728	8,347	-	17	-	8,364
Sewerage Reserve	522,346	(100,000)	23,244	-	445,590	521,338	-	1,588	-	522,926
Economic Development Reserve	162,235	-	7,219	-	169,454	162,068	-	330	-	162,398
Emergency Relief Reserve	12,417	-	553	-	12,970	12,404	-	25	-	12,429
Infrastructure Reserve	254,428	(205,832)	11,322	235,455	295,373	253,402	-	516	-	253,918
Club Night Lights Reserve	15,910	-	708	-	16,618	15,894	-	33	-	15,927
Housing Revitalisation	19,479	-	867	-	20,346	17,158	-	2,541	-	19,699
Green Reserve	5,000	-	223	-	5,223	5,000	-	-	-	5,000
Total Cash Backed Reserves	2,098,119	(399,832)	93,366	235,455	2,027,108	2,091,988	-	7,403	-	2,099,391



8. DISPOSAL OF ASSETS

Annual Budget

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Plant and Equipment				
Plant and Equipment	301,546	259,000	49,161	(91,706)
Other Property, Plant and Equipment				
CAT 120H Grader / P0042 126626	166,706	75,000		(91,706)
Hino 50 Series 2630 - Sewerage Truck / P0026 105027	49,964	85,000	35,036	
Nissan Navara S/Cab CC SL 4x4 / P0081A 126670	30,878	35,000	4,122	
Nissan Navara Single Cab (P0098A) / P0098A 126664	26,090	32,000	5,910	
Nissan Navara S/Cab / P1006A 126665	27,907	32,000	4,093	
Total Disposal of Assets	301,545	259,000	49,161	(91,706)
Total Profit or (Loss)				(42,545)

YTD Actual

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Land and Buildings				
Land				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Road Plant and Equipment				
Road Plant and Equipment				
Road Plant and Equipment				
Road Plant and Equipment				
Total Disposal of Assets	-	-	-	
Total Profit or (Loss)				

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
CCTV - upgrades	14,000	1,166	-	1,166
New carpet tiles for Admin building	10,000	833	-	833
Education and Welfare				
Early Childhood Development Centre	100,000	8,333	41,991	(33,658)
Wheatbelt Kids Institute	380,000	31,666	(57)	31,723
Housing				
Housing Project - Phase 1: 3x2 WACHS Staff residences	2,000,000	166,666	-	166,666
Housing Subdivisions	5,700,000	475,000	-	475,000
Community Amenities				
Cemetery Upgrade - Buildings	20,000	1,666	-	1,666
Recreation and Culture				
Moora Recreation Centre Renewal	-	-	1,000	(1,000)
Moora Rec Centre - Scoreboard	80,000	6,666	-	6,666
Economic Services				
Caravan Park Buildings	-	-	104	(104)
Carnaby Place development	-	-	11,020	(11,020)
Total Land and Buildings	8,304,000	691,996	54,058	637,938

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

9. CAPITAL ACQUISITIONS (Continued)

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Law, Order & Public Safety				
SES Generator & Logistics Trailer	43,210	3,600	-	3,600
Community Amenities				
Water Preservation Initiatives	500,000	41,666	-	41,666
Transport				
Replacement Grader	400,000	33,333	-	33,333
Works Ute - Replace P0081A / 126670	44,000	3,667	-	3,667
Works Ute - Replace P0098A / 126664	44,000	3,667	-	3,667
Works Ute - Replace P1006A / 126665	44,000	3,667	-	3,667
Portable Traffic Lights	-	-	11,700	(11,700)
Total Plant and Equipment	1,075,210	89,599	11,700	77,899

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Administration Capital Projects	15,000	1,250	-	1,250
Purchase Computing Equipment	15,000	1,250	-	1,250
Total Furniture and Equipment	30,000	2,500	-	2,500

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads & Footpaths

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
<i>Road Construction - Regional Road Group</i>				
Watheroo - Miling Road Widen & Seal	1,401,568	116,796	550	116,246
<i>Road Construction - Roads To Recovery</i>			7,402	(7,402)
RTR - Railway Road Reseal	231,000	19,250	550	18,700
RTR - Moora Miling Road Reseal	24,000	2,000	-	2,000
RTR - Miling North Road - Reseal	81,480	6,790	-	6,790
RTR - Miling North Road - Reseal	113,400	9,449	-	9,449
RTR - various roads (tba)	303,849	25,319	-	25,319
RTR - Various roads (to be advised)	96,199	8,016	-	8,016
<i>Miling West Road</i>				
Miling West Road - Culvert Replacement, Wideining, Ov	650,000	54,165	-	54,165
<i>Roads Construction - Wheatbelt Secondary Freight Route</i>				
WSFN - Carot Well Rd - Construction - Survey, design,	2,448,000	203,998	2,173	201,825
WSFN - Watheroo West Road - Development (SLK0.00	148,000	12,333	14,559	(2,226)
WSFN - Watheroo West Rd Type 6 Reconstruct & Over	570,110	47,507	550	46,957
Total Infrastructure - Roads	6,067,606	505,623	25,785	479,838

SHIRE OF MOORA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 July 2025

9. CAPITAL ACQUISITIONS (Continued)

(e) Other Infrastructure	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Recreation and Culture				
Moora Swimming Pool Improvements	205,832	17,152	-	17,152
Renewal of Park Infrastructure	30,000	2,500	1,280	1,220
Transport				
Moora Airstrip	1,200,000	100,000	-	100,000
<i>Footpath Construction</i>				
Footpath Construction - Various	112,000	9,333	-	9,333
Economic Services				
Moora Town Border Entry Signs	-	-	955	(955)
Total Infrastructure - Other	1,547,832	128,985	2,235	126,750
Total Capital Expenditure	17,024,648	1,418,703	93,778	1,324,925

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2025

10. RATING INFORMATION

	Basis of valuation	Rateable Value \$	Rate in \$ \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates									
GRV Residential - Moora Townsite	Gross rental valuation	10,402,289	0.103314	642	1,074,702	-	-	-	-
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	3,150,681	0.103314	81	325,509	-	-	-	-
GRV Residential - Other Townsite	Gross rental valuation	427,338	0.103314	41	44,150	-	-	-	-
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	95,929	0.103314	4	9,911	-	-	-	-
UV Rural	Unimproved valuation	766,892,004	0.004716	327	3,616,663	-	-	-	-
UV Urban Farmland	Unimproved valuation	1,905,997	0.004716	8	8,989	-	-	-	-
UV Mining	Unimproved valuation	0	0.004716	0	-	-	-	-	-
Total General Rates		782,874,238		1,103	5,079,924	-	-	-	-
Minimum Rates									
			Minimum \$						
GRV Residential - Moora Townsite	Gross rental valuation	118,706	872	70	61,040	-	-	-	-
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	51,896	872	20	17,440	-	-	-	-
GRV Residential - Other Townsite	Gross rental valuation	326,969	872	82	71,504	-	-	-	-
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	28,712	872	7	6,104	-	-	-	-
UV Rural	Unimproved valuation	6,463,896	872	71	61,912	-	-	-	-
UV Urban Farmland	Unimproved valuation	6,490,103	872	64	55,808	-	-	-	-
UV Mining	Unimproved valuation	328,915	872	28	24,416	-	-	-	-
Total Minimum Rates		13,809,197		342	298,224	-	-	-	-
Total General and Minimum Rates					5,378,148	-	-	-	-
Other Rate Revenue									
Other Rate Revenue					14,000				-
Interim and Back Rates					4,000				-
Ex Gratia rates - CBH					30,969				-
					48,969				-
Other Rate Revenue									
Discounts					(2,600)				
Waivers or Concessions					(10,000)				-
Total Rate Revenue					5,414,517				-

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Purpose	Loan Number	Institution	Interest Rate	Opening Balance	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
				01 Jul 25 \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Industrial Lots	325	WATC	2.60%	46,339		-	-	(45,928)	46,339	411	-	(898)
Doctor's House	326	WATC	2.60%	22,604		-	-	(22,404)	22,604	200	-	(438)
Hydrotherapy Pool	327	WATC	3.43%	317,637		-	-	(32,420)	317,637	285,217	-	(10,499)
Housing Revitalisation	328	WATC	4.82%	2,852,260	-	-	-	(150,744)	2,852,260	2,701,517	-	(132,400)
Housing Revitalisation	329	WATC		-	-	2,000,000	-	(51,260)	-	1,948,740	-	(34,103)
Grader Replacement	330	WATC		-	-	400,000	-	(83,287)	-	316,714	-	(13,339)
				3,238,840	-	2,400,000	-	(386,042)	3,238,840	5,252,798	-	(191,676)
Self Supporting Loans												
Bowling Club SS	324	WATC	3.20%	4,630		-	-	(4,630)	4,630	-	-	(74)
				4,630	-	-	-	(4,630)	4,630	-	-	(74)
Total Repayments				3,243,470	-	2,400,000	-	(390,672)	3,243,470	5,252,798	-	(191,750)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2025

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
Grants Commission Grant Needs	Government of WA	653,562	54,463	-
Grants Commission Road Formula	Government of WA	567,774	47,314	-
Law, Order and Public Safety				
Grant (DFES) Operating - Fire Brigades	DFES	85,000	7,083	21,250
Grant (DFES) Operating - SES	DFES	21,520	1,793	5,380
Emergency Services Levy Administration Payment	DFES	4,000	333	-
Recreation And Culture				
MPAC - Operating Grant Income	DLGSC	90,000	7,500	-
Operating Grant - Hay Bales 2026	DLGSC & Venues West & T	220,000	18,333	-
Reimbursements		2,000	166	-
Grant - Library Material	State Library of WA	10,000	833	5,000
Small Community Grants	DLGSC	-	-	5,236
Events - Grants / Sponsorship	Circuit West	-	-	4,000
Transport				
Direct Grants - Maintenance	MRWA	224,551	18,712	283,892
Street Lighting Subsidy	MRWA	6,374	531	-
Governance				
Parental Leave Income		-	-	1,974
Total Operating Grants, Subsidies and Contributions		1,884,781	157,061	326,732

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Law, Order and Public Safety				
SES - Equipment Grant	DFES	43,210	3,600	-
Housing				
Grant - Housing Subdivisions	Department of Infrastructure	5,700,000	475,000	-
Community Amenities				
Weir, Wetlands, Pumps & Pipes – Phase 1	LRCI Stage 3	400,000	33,333	-
Recreation and Culture				
Community Contribution - Mens Shed		1,275	106	-
Coolangah Park - install half court basketball	Tronox / Iluka / Shire	60,000	5,000	-
Moora Rec Centre Stage 1A	Tronox / Iluka / Shire	-	-	36,000
Transport				
Regional Road Grants	RRG	934,374	77,864	-
Roads to Recovery	RTR	849,928	70,827	-
Airstrip Non-Operating Grant	LRCI / DISER / DOT WA	1,200,000	100,000	-
Wheatbelt Secondary Freight	Mainroads	2,952,359	246,029	111,092
Total Non-Operating Grants, Subsidies and Contributions		12,141,146	1,011,759	147,092
Total Grants, Subsidies and Contributions		14,025,926	1,168,820	473,824



Shire of Moora

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SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ending 31 August 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

RSM Australia Pty Ltd

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PO Box 61 Geraldton WA 6531

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Compilation Report

To the Council

Shire of Moora

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Moora, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Moora and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 26th of September 2025

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

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SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2025
[CONTENTS PAGE](#)

General

Note

Compilation Report
Contents Page
Executive Summary
Graphs

Financial Statements

Statement of Comprehensive Income by Nature or Type
Statement of Comprehensive Income by Program
Statement of Financial Activity
Statement of Financial Position

Notes to the Statement of Financial Activity

Significant Accounting Policies	Note 1
Explanation of Material Variances	Note 2
Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12
Budget Amendments	Note 13

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 7 showing a surplus/(deficit) as at 31 August 2025 of -\$391,218

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Wheatbelt Kids Institute	0%	380,000	63,332	(57)
Housing Project - WACHS Residences	0%	2,000,000	333,332	-
Housing Subdivisions	0%	5,700,000	950,000	-
Water Preservation Initiatives	0%	500,000	83,332	-
Watheroo - Miling Road Widen & Seal	0%	1,401,568	233,592	550
WSFN - Carot Well Rd - Construction - Survey, design	0%	2,448,000	407,996	3,961
WSFN - Watheroo West Rd Type 6 Reconstruct & Ove	0%	570,110	95,014	550
Moora Airstrip	16%	1,200,000	200,000	196,762
	1%	14,199,678	2,366,598	201,766
Plant & Equipment	1%	1,075,210	179,198	11,700
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	31%	1,884,781	314,122	592,544
Capital Grants, Subsidies and Contributions	1%	12,141,146	2,023,518	117,951
	5%	14,025,926	2,337,640	710,495
Rates Levied	0%	5,414,517	666	-

% - Compares current YTD actuals to the Annual Budget

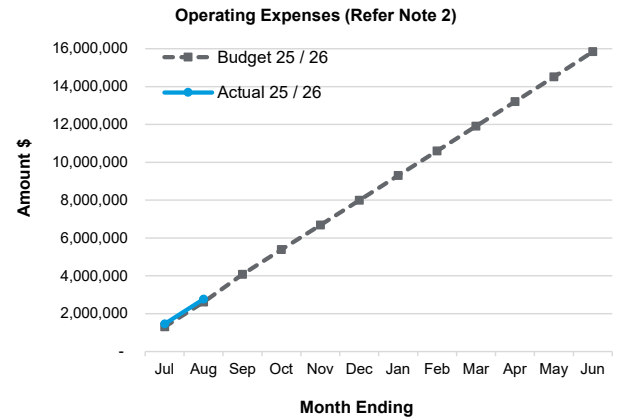
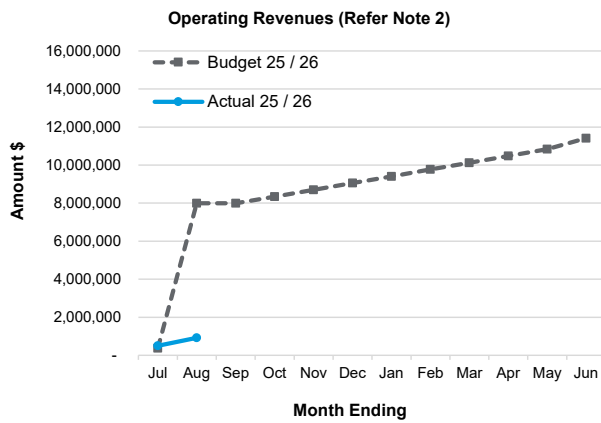
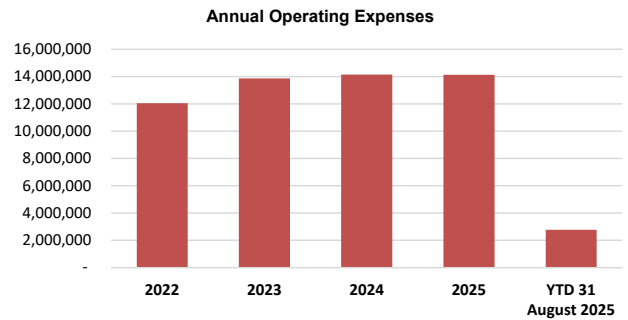
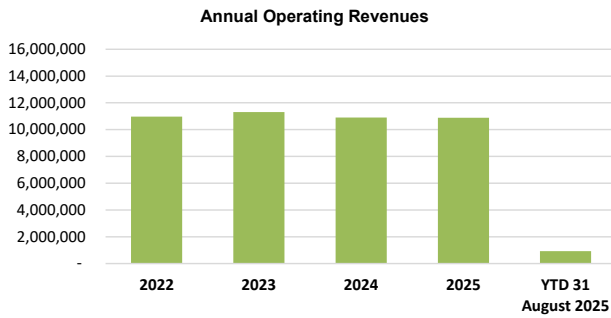
Financial Position

Account	Difference to Prior Year %	Current Year 31 Aug 25 \$	Prior Year 31 Aug 24 \$
Adjusted Net Current Assets	4%	(391,218)	9,824,539
Cash and Equivalent - Unrestricted	20%	1,686,955	8,480,130
Cash and Equivalent - Restricted	50%	2,203,705	4,410,714
Receivables - Rates	9%	277,821	2,964,593
Receivables - Other	93%	147,078	157,810
Total Current Liabilities	140%	(3,837,820)	(2,737,811)

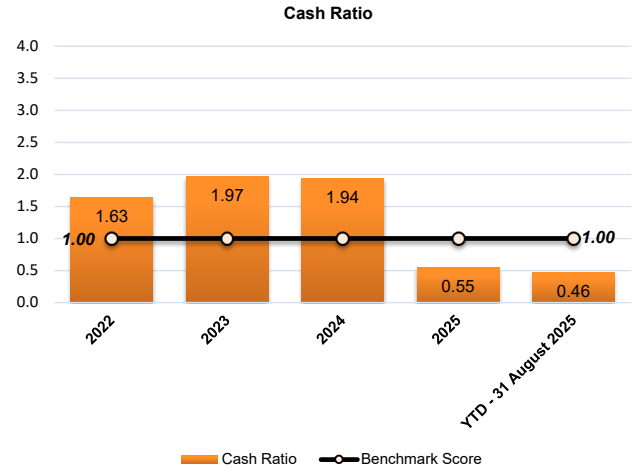
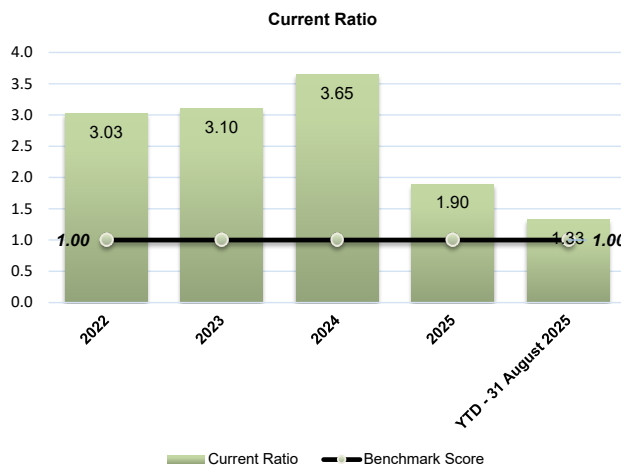
% - Compares current YTD actuals to prior year actuals

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2025
SUMMARY GRAPHS

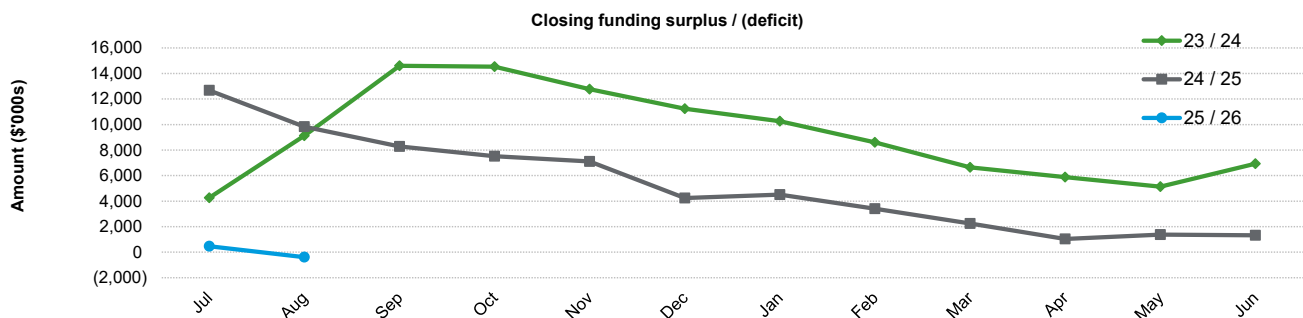
Operating Revenue and Expenditure



Financial Ratios



Nett Funding Position



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

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 August 2025

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Rates	10	5,414,517	666	-	(666)	(100%)
Grants, Subsidies and Contributions	12(a)	1,884,781	314,122	592,544	278,422	89%
Fees and Charges		3,522,199	333,616	303,753	(29,863)	(9%)
Interest Earnings		240,940	38,488	16,237	(22,251)	(58%)
Other Revenue		303,037	50,500	6,378	(44,122)	(87%)
Profit on Disposal of Assets	8	49,161	8,194	-	(8,194)	(100%)
		11,414,634	745,586	918,912		
Expenses						
Employee Costs		(5,153,425)	(858,776)	(939,040)	(80,264)	(9%)
Materials and Contracts		(3,596,251)	(599,234)	(513,903)	85,331	14%
Utility Charges		(443,696)	(73,872)	(69,834)	4,038	5%
Depreciation on Non-current Assets		(5,783,869)	(963,962)	(982,210)	(18,248)	(2%)
Finance Cost		(191,750)	(31,950)	(67,096)	(35,146)	(110%)
Insurance Expenses		(276,510)	(46,070)	(128,715)	(82,645)	(179%)
Other Expenditure		(303,429)	(22,340)	(70,431)	(48,091)	(215%)
		(15,748,929)	(2,596,204)	(2,771,230)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	12,141,146	2,023,518	117,951	(1,905,567)	(94%)
(Loss) on Disposal of Assets	8	(91,706)	(15,284)	-	15,284	100%
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-	
		12,049,440	2,008,234	117,951		
Net Result						
		7,715,145	157,615	(1,734,367)		

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 August 2025
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
General Purpose Funding		6,901,870	244,904	282,861	37,957	15%
Governance		-	-	1,974	1,974	
Law, Order and Public Safety		292,683	20,704	27,361	6,657	32%
Health		8,195	1,364	1,807	443	32%
Education and Welfare		17,886	2,980	3,128	148	5%
Housing		150,581	25,094	22,707	(2,387)	(10%)
Community Amenities		1,837,468	82,916	75,212	(7,704)	(9%)
Recreation and Culture		500,104	83,336	29,610	(53,726)	(64%)
Transport		230,924	38,485	283,892	245,408	638%
Economic Services		1,160,389	193,384	155,065	(38,319)	(20%)
Other Property and Services		265,373	44,224	35,296	(8,928)	(20%)
		11,365,473	737,391	918,912		
Expenses						
General Purpose Funding		(639,717)	(106,602)	(142,900)	(36,298)	(34%)
Governance		(336,478)	(56,034)	184,612	240,646	429%
Law, Order and Public Safety		(1,129,673)	(160,158)	(200,256)	(40,098)	(25%)
Health		(172,306)	(28,698)	(32,304)	(3,606)	(13%)
Education and Welfare		(382,664)	(63,746)	(100,448)	(36,702)	(58%)
Housing		(329,546)	(54,870)	(60,363)	(5,493)	(10%)
Community Amenities		(2,286,277)	(380,970)	(404,502)	(23,532)	(6%)
Recreation and Culture		(4,286,489)	(714,276)	(686,755)	27,521	4%
Transport		(4,620,933)	(770,134)	(899,924)	(129,791)	(17%)
Economic Services		(1,452,655)	(242,050)	(355,071)	(113,021)	(47%)
Other Property and Services		(112,192)	(18,666)	(73,318)	(54,652)	(293%)
		(15,748,930)	(2,596,204)	(2,771,230)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions						
Law, Order and Public Safety	12(b)	43,210	7,200	-	(7,200)	(100%)
Housing	12(b)	5,700,000	950,000	-	(950,000)	(100%)
Community Amenities	12(b)	400,000	66,666	-	(66,666)	(100%)
Recreation and Culture	12(b)	61,275	10,212	54,182	43,970	431%
Transport	12(b)	5,936,661	989,440	63,769	(925,671)	(94%)
Profit on Disposal of Assets	8	49,161	8,194	-	(8,194)	(100%)
(Loss) on Disposal of Assets	8	(91,706)	(15,284)	-	15,284	100%
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-	
		12,098,601	2,016,427	117,951		
Net Result		7,715,144	157,614	(1,734,367)		

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
	Note	\$	\$	\$	\$	%	
Revenue from Operating Activities							
Rates		5,414,517	666	-	(666)	(100%)	
Operating Grants, Subsidies and Contributions		1,884,781	314,122	592,544	278,422	89%	▲
Fees and Charges		3,522,199	333,616	303,753	(29,863)	(9%)	▼
Interest Earnings		240,940	38,488	16,237	(22,251)	(58%)	▼
Other Revenue		303,037	50,500	6,378	(44,122)	(87%)	▼
Profit on Disposal of Assets		49,161	8,194	-	(8,194)	(100%)	
		11,414,634	745,586	918,912			
Expenditure from Operating Activities							
Employee Costs		(5,153,425)	(858,776)	(939,040)	(80,264)	(9%)	▼
Materials and Contracts		(3,596,251)	(599,234)	(513,903)	85,331	14%	▲
Utility Charges		(443,696)	(73,872)	(69,834)	4,038	5%	
Depreciation on Non-current Assets		(5,783,869)	(963,962)	(982,210)	(18,248)	(2%)	▼
Finance Cost		(191,750)	(31,950)	(67,096)	(35,146)	(110%)	▼
Insurance Expenses		(276,510)	(46,070)	(128,715)	(82,645)	(179%)	▼
Other Expenditure		(303,429)	(22,340)	(70,431)	(48,091)	(215%)	▼
(Loss) on Disposal of Assets		(91,706)	(15,284)	-	15,284	100%	▲
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-		
		(15,840,635)	(2,611,488)	(2,771,230)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,783,869	963,962	982,210			
(Profit) / Loss on Asset Disposal		42,545	7,091	-			
Fair Value Movement in LG House Trust		-	-	-			
Movement in Employee Provision Reserve		5,797	5,797	721			
Net Amount from Operating Activities		1,406,210	(889,053)	(869,386)			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	12,141,146	2,023,518	117,951	(1,905,567)	(94%)	▼
Proceeds from Disposal of Assets	8	259,000	259,000	-	(259,000)	(100%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	11	4,630	772	-	(772)	(100%)	
Reclassification of Land to Inventory		-	-	-	-		
		12,404,776	2,283,290	117,951			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(8,304,000)	(1,383,992)	(55,058)	1,328,934	96%	▲
Payments for Plant and Equipment	9(b)	(1,075,210)	(179,198)	(11,700)	167,498	93%	▲
Payments for Furniture and Equipment	9(c)	(30,000)	(5,000)	-	5,000	100%	
Payments for Infrastructure Assets - Roads	9(d)	(6,067,606)	(1,011,246)	(89,919)	921,327	91%	▲
Payments for Infrastructure Assets - Other	9(e)	(1,547,832)	(257,970)	(284,853)	(26,883)	(10%)	▼
Payments for financial assets at amortised cost - self supporting loans	11	(4,630)	(772)	-	772	100%	
		(17,029,278)	(2,838,178)	(441,530)			
Net Amount attributable to investing activities		(4,624,502)	(554,888)	(323,579)			
Financing Activities							
Inflows from Financing Activities							
Proceeds from Long Term Borrowing	11	2,400,000	400,000	-			
Transfer from Reserves	7	399,832	66,639	-			
		2,799,832	466,639	-			
Outflows from Financing Activities							
Repayment of Borrowings	11	(386,043)	(64,341)	(74,476)			
Transfer to Reserves	7	(328,818)	(54,803)	(14,216)			
		(714,861)	(119,143)	(88,691)			
Net Amount attributable to Financing Activities		2,084,971	347,495	(88,691)			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
Amount attributable to operating activities	3	1,133,320	1,133,320	890,439			
Amount attributable to investing activities		1,406,210	(889,053)	(869,386)			
Amount attributable to financing activities		(4,624,502)	(554,888)	(323,579)			
Amount attributable to financing activities		2,084,971	347,495	(88,691)			
Closing Surplus / (Deficit)	3	(0)	36,875	(391,218)			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MOORA
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 August 2025

	2026	2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,890,659	3,890,721
Trade and other receivables	399,160	1,627,925
Inventories	306,064	283,272
Other assets	502,264	539,060
TOTAL CURRENT ASSETS	5,098,148	6,340,978
NON-CURRENT ASSETS		
Trade and other receivables	70,070	70,070
Other financial assets	1,040	1,040
Inventories	80,000	80,000
Investment in associate	99,524	99,524
Property, plant and equipment	38,632,768	38,809,729
Infrastructure	194,602,276	194,965,995
Investment property	2,178,570	2,178,570
TOTAL NON-CURRENT ASSETS	235,664,249	236,204,930
TOTAL ASSETS	240,762,397	242,545,908
CURRENT LIABILITIES		
Trade and other payables	1,077,763	1,062,895
Other liabilities	1,657,746	1,647,283
Borrowings	259,755	256,125
Employee related provisions	842,556	842,556
TOTAL CURRENT LIABILITIES	3,837,820	3,808,859
NON-CURRENT LIABILITIES		
Borrowings	2,839,778	2,917,883
Employee related provisions	70,189	70,189
TOTAL NON-CURRENT LIABILITIES	2,909,967	2,988,072
TOTAL LIABILITIES	6,747,787	6,796,931
NET ASSETS	234,014,610	235,748,977
EQUITY		
Retained surplus	101,142,125	102,890,708
Reserve accounts	2,106,204	2,091,988
Revaluation surplus	130,766,281	130,766,281
TOTAL EQUITY	234,014,610	235,748,977

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Moora for the 2025/26 year is 10,000 or 5%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated.

Preparation

Prepared by: Travis Bate

Date prepared: 26 Sep 25

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

(d) Goods and Services Tax (GST)

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

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

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) 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.

(h) Inventories

General

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Shire's intentions to release for sale.

(i) Trade and Other Receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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 *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.

Gains and Losses on Disposal

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

(k) Depreciation of Non-current Assets

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

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

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

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

Asset	Years
Buildings	8 to 60 years
Furniture and equipment	4 to 20 years
Plant and equipment	3 to 50 years
Infrastructure - Roads Pavement & Surface	50 to 56 years
Infrastructure - Roads Subgrade	not depreciated
Infrastructure - Footpaths	60 years
Infrastructure - Drainage	73 years
Infrastructure - Parks and Ovals	14 to 65 years
Infrastructure - Bridges	80 to 100 years
Infrastructure - Street Furniture & Lighting	10 to 50 years
Infrastructure - Sewerage	50 to 80 years
Infrastructure - WIP	not depreciated

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

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

(m) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation 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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions 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 the 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.

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

(p) 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 measure using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(r) Current and Non-current Classification

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

(s) Nature or Type Classifications

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges and sewerage rates.

Grants, Subsidies and Contributions

All amounts received as grants, subsidies and contributions that are not capital grants.

Capital Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation and amortisation expenses raised on all classes of assets.

Finance Cost

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Program Classifications (Function / Activity)

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision and for each of its broad activities/programs.

Objective	Activities
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	All aspects relating to elected members expenses incurred in governing the Council. Other costs relating to administration and assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER AND PUBLIC SAFETY To provide services to ensure a safer community.	Supervision and enforcement of various local laws relating to fire prevention and animal control. Provision of premises and support for State Emergency Services.
HEALTH To provide an operational framework for good community health.	Provision of child health care facilities, food control, pest control, podiatry services, provision of dental care surgery and premises and assistance to local medial practice.
EDUCATION AND WELFARE To meet the needs of the community in these areas.	Provision of premises and support for child care centre and play groups. Provision of services for youth and aged care.
HOUSING Help ensure adequate housing at a high standard.	Provision and maintenance of staff and rental housing.
COMMUNITY AMENITIES Provide services required by the community	Rubbish collection services and operation of tips. Town sewerage scheme, drainage works, litter control, cemetery administration and administration of the Town Planning Scheme.
RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Provision of swimming pool, public library, community halls, performing arts centre, recreation centre, parks and gardens, tennis courts, sporting pavilions and ovals.
TRANSPORT To provide effective and efficient transport services to the community.	Construction and maintenance of roads, streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, enterprise development, building control, noxious weeds, vermin control, standpipes and a lifestyle village.
OTHER PROPERTY AND SERVICES To provide effective and efficient administration, works operations and plant and fleet services.	Private works operations, plant repairs and operations costs.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Timing of revenue recognition
Rates	General Rates.	Over time	Payment dates adopted by Council during the year.	None.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue.	None.	On payment and issue of the licence, registration or approval.
Pool inspections.	Compliance safety check.	Single point in time.	Equal proportion based on equal annual fee.	None.	After inspection complete based on a 4 year cycle.
Other inspections.	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Revenue recognised after inspection event occurs.
Waste management collections.	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees.	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided .	None.	On entry to facility .
Property hire and entry.	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	On entry or at conclusion of hire.
Memberships.	Gym and pool membership.	Over time.	Payment in full in advance.	Refund for unused portion on application.	Output method over 12 months matched to access right.
Fees and charges for other goods and services.	Cemetery services, library fees, reinstatements and private works	Single point in time.	Payment in full in advance.	None.	Output method based on provision of service or completion of works.
Sale of stock.	Aviation fuel, kiosk and visitor centre stock	Single point in time.	In full in advance, on 15 day credit.	Refund for faulty goods.	Output method based on goods.
Commissions.	Commissions on licencing and ticket sales.	Over time.	Payment in full on sale.	None.	When assets are controlled.
Reimbursements.	Insurance claims.	Single point in time.	Payment in arrears for claimable event.	None.	When claim is agreed.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Aug 25		Budget to	Budget to		
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	Var	Explanation
	\$	\$	%	\$		
	Favourable / (Unfavourable)					
Grants, Subsidies and Contributions	592,544	314,122	89%	278,422	▲	Variance in relation to timing of budget profile. Mainly related to Main Roads Direct Grant. Refer to Note 12 for further detail.
Fees and Charges	303,753	333,616	(9%)	(29,863)	▼	Timing of budget profile.
Interest Earnings	16,237	38,488	(58%)	(22,251)	▼	Timing of budget profile.
Other Revenue	6,378	50,500	(87%)	(44,122)	▼	Timing of budget profile.
Capital Grants, Subsidies and Contributions	117,951	2,023,518	(94%)	(1,905,567)	▼	Variance in relation to timing of budget profile. Refer to Note 12 for further detail.
Total Revenues	1,036,863	2,769,104	(63%)	(1,732,240)		

(b) (Expenses) / (Applications)

	31 Aug 25		Budget to	Budget to		
	YTD Actual	YTD Budget	Actual YTD	Actual YTD		Explanation
	\$	\$	%	\$		
Employee Costs	(939,040)	(858,776)	(9%)	(80,264)	▼	Mostly related to timing difference of budget profile.
Materials and Contracts	(513,903)	(599,234)	14%	85,331	▲	Timing difference of budget profile.
Depreciation on Non-current Assets	(982,210)	(963,962)	(2%)	(18,248)	▼	Variance due to final capitalisation of 2025 expenditure. To be reviewed at budget review.
Finance Cost	(67,096)	(31,950)	(110%)	(35,146)	▼	Timing difference of budget profile.
Insurance Expenses	(128,715)	(46,070)	(179%)	(82,645)	▼	Timing difference of budget profile.
Other Expenditure	(70,431)	(22,340)	(215%)	(48,091)	▼	Variance due to timing differences related to ESL expenditure.
Loss on Disposal of Assets	-	(15,284)	100%	15,284	▲	Timing difference of budget profile.
Total Expenses	(2,771,230)	(2,611,488)	(6%)	(159,741)		

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Aug 25	Prior Year Closing 30 Jun 25	This Time Last Year 31 Aug 24
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,686,955	1,701,232	8,480,130
Cash Restricted	4	2,203,705	2,189,489	4,410,714
Other Financial Assets		4,630	4,630	9,042
Receivables - Rates	6(a)	277,821	298,272	2,964,593
Receivables - Other	6(b)	147,078	1,363,522	157,810
Interest / ATO Receivable		19,003	2,253	103,714
Provision for Doubtful Debts		(44,774)	(44,774)	(36,288)
Accrued Income / Prepayments		32	8,653	-
Contract Assets		497,635	534,431	282,570
Inventories		306,064	283,272	333,590
Total Current Assets		5,098,148	6,340,978	16,705,876
Current Liabilities				
Payables		(830,663)	(788,239)	(188,884)
Revenue Received in Advance		(247,100)	(205,724)	(94,195)
Loan Liability		(259,755)	(325,059)	(254,167)
Contract Liabilities		(1,657,746)	(1,647,283)	(1,370,275)
Total Payables		(2,995,264)	(2,966,305)	(1,907,522)
Provisions		(842,556)	(842,556)	(830,289)
Total Current Liabilities		(3,837,820)	(3,808,861)	(2,737,811)
Less: Cash Reserves	7	(2,106,204)	(2,091,988)	(4,313,213)
Less: Financial assets at amortised cost - self supporting loans		(4,630)	(4,630)	(9,042)
Less: Movement in Land Held for Resale Inve		-	-	(262,000)
Add: Loan Principal (Current)		328,686	325,059	315,094
Add: Employee Leave Reserve	7	130,601	129,880	125,634
Net Funding Position		(391,218)	890,439	9,824,539

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2025

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total Amount	Institution
	\$	\$	\$	\$	
Cash and Cash Equivalents					
Cash on Hand	750			750	N/A
Municipal Fund	1,454,029			1,454,029	Westpac
Municipal Notice Saver	232,176			232,176	Westpac
Reserve Fund Cash Management Account		183,904		183,904	Westpac
Reserve Notice Saver Account		2,019,685		2,019,685	Westpac
Trust Fund Bank Account			115	115	Westpac
Total Cash and Financial Assets	1,686,955	2,203,589	115	3,890,659	

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

Funds held at balance date over which the Shire has no control, and which are not included in the statements, are as foll

Description	Opening Balance 01 Jul 25	Amount Received	Amount Paid	Closing Balance 31 Aug 25
	\$	\$	\$	\$
		-		-
Total Funds in Trust	-	-	-	-

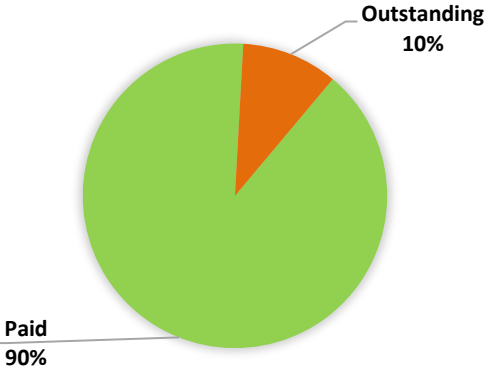
Comments / Notes

SHIRE OF MOORA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 August 2025

6. RECEIVABLES

(a) Rates Receivable	31 Aug 25
	\$
Rates Receivables	277,821
Rates Received in Advance	(247,100)
Total Rates Receivable Outstanding	30,720
Closing Balances - Prior Year	298,272
Rates levied this year	-
Sewerage Rates levied this year	-
ESL levied this year	-
Refuse and recycling levied this year	-
Service charges & interest levied this year	1,712
Closing Balances - Current Month	(30,720)
Total Rates Collected to Date	269,263
<i>Percentage Collected</i>	

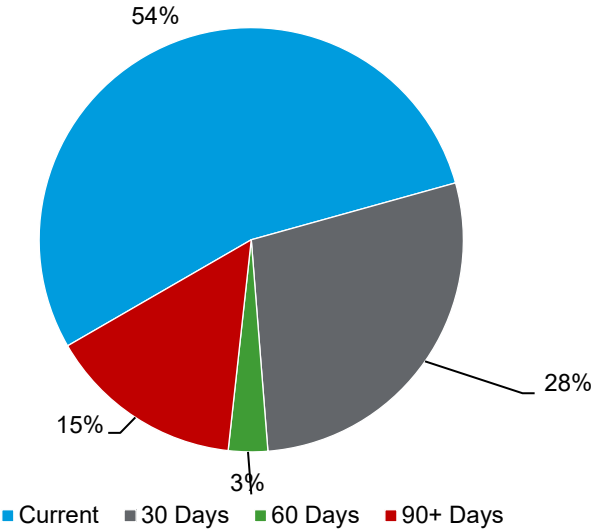
Rates, ESL and Services Collection - YTD



Comments / Notes

(b) General Receivables	31 Aug 25
	\$
Current	79,439
30 Days	41,283
60 Days	4,403
90+ Days	21,954
Total General Receivables Outstanding	147,079

General Receivables



Comments / Notes
 Amounts shown above include GST (where applicable)

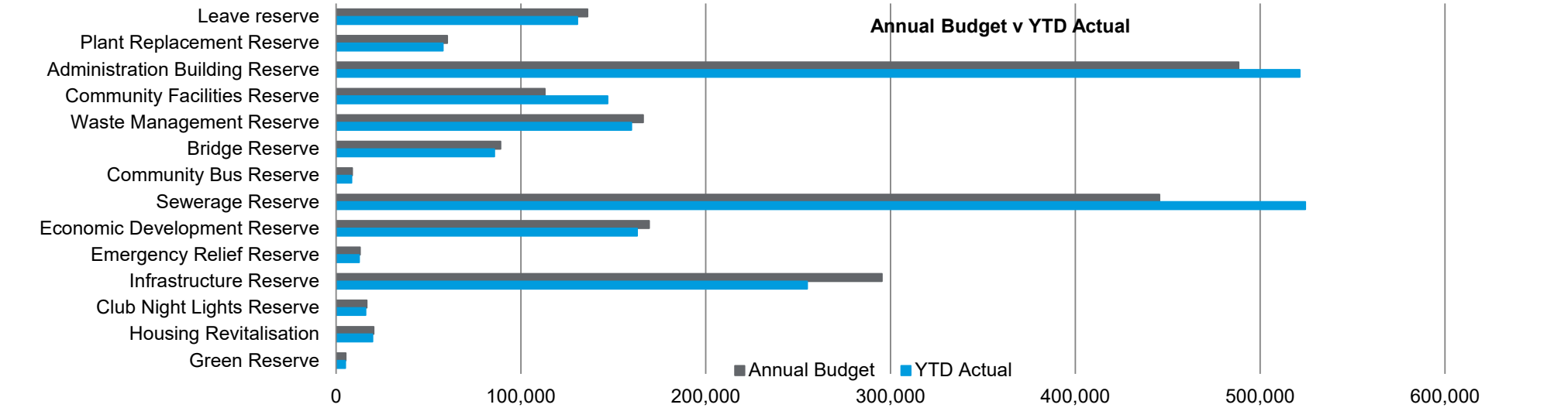
SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2025

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				Balance 30 Jun 26	YTD Actual				Balance 31 Aug 25
	Balance 01 Jul 25	Transfers from	Interest Received	Transfer to		Balance 01 Jul 25	Transfers from	Interest Received	Transfer to	
Reserve Name	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	130,267	-	5,797	-	136,064	129,880	-	721	-	130,601
Plant Replacement Reserve	57,646	-	2,565	-	60,211	57,468	-	319	-	57,787
Administration Building Reserve	519,231	(54,000)	23,106	-	488,337	518,626	-	2,818	-	521,444
Community Facilities Reserve	146,459	(40,000)	6,517	-	112,976	146,310	-	678	-	146,988
Waste Management Reserve	159,102	-	7,080	-	166,182	158,938	-	882	-	159,820
Bridge Reserve	85,243	-	3,793	-	89,036	85,155	-	472	-	85,627
Community Bus Reserve	8,356	-	372	-	8,728	8,347	-	46	-	8,393
Sewerage Reserve	522,346	(100,000)	23,244	-	445,590	521,338	-	3,085	-	524,423
Economic Development Reserve	162,235	-	7,219	-	169,454	162,068	-	900	-	162,968
Emergency Relief Reserve	12,417	-	553	-	12,970	12,404	-	69	-	12,473
Infrastructure Reserve	254,428	(205,832)	11,322	235,455	295,373	253,402	-	1,509	-	254,911
Club Night Lights Reserve	15,910	-	708	-	16,618	15,894	-	88	-	15,982
Housing Revitalisation	19,479	-	867	-	20,346	17,158	-	2,609	-	19,767
Green Reserve	5,000	-	223	-	5,223	5,000	-	18	-	5,018
Total Cash Backed Reserves	2,098,119	(399,832)	93,366	235,455	2,027,108	2,091,988	-	14,216	-	2,106,204



8. DISPOSAL OF ASSETS

Annual Budget

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Plant and Equipment				
Plant and Equipment	301,546	259,000	49,161	(91,706)
Other Property, Plant and Equipment				
CAT 120H Grader / P0042 126626	166,706	75,000		(91,706)
Hino 50 Series 2630 - Sewerage Truck / P0026 105027	49,964	85,000	35,036	
Nissan Navara S/Cab CC SL 4x4 / P0081A 126670	30,878	35,000	4,122	
Nissan Navara Single Cab (P0098A) / P0098A 126664	26,090	32,000	5,910	
Nissan Navara S/Cab / P1006A 126665	27,907	32,000	4,093	
Total Disposal of Assets	301,545	259,000	49,161	(91,706)
Total Profit or (Loss)				(42,545)

YTD Actual

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Land and Buildings				
Land				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Plant and Equipment				
Road Plant and Equipment				
Road Plant and Equipment				
Road Plant and Equipment				
Road Plant and Equipment				
Total Disposal of Assets	-	-	-	
Total Profit or (Loss)				

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
CCTV - upgrades	14,000	2,332	-	2,332
New carpet tiles for Admin building	10,000	1,666	-	1,666
Education and Welfare				
Early Childhood Development Centre	100,000	16,666	41,991	(25,325)
Wheatbelt Kids Institute	380,000	63,332	(57)	63,389
Housing				
Housing Project - Phase 1: 3x2 WACHS Staff residences	2,000,000	333,332	-	333,332
Housing Subdivisions	5,700,000	950,000	-	950,000
Community Amenities				
Cemetery Upgrade - Buildings	20,000	3,332	-	3,332
Recreation and Culture				
Moora Recreation Centre Renewal	-	-	2,000	(2,000)
Moora Rec Centre - Scoreboard	80,000	13,332	-	13,332
Economic Services				
Caravan Park Buildings	-	-	104	(104)
Carnaby Place development	-	-	11,020	(11,020)
Total Land and Buildings	8,304,000	1,383,992	55,058	1,328,934

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

9. CAPITAL ACQUISITIONS (Continued)

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Law, Order & Public Safety				
SES Generator & Logistics Trailer	43,210	7,200	-	7,200
Community Amenities				
Water Preservation Initiatives	500,000	83,332	-	83,332
Transport				
Replacement Grader	400,000	66,666	-	66,666
Works Ute - Replace P0081A / 126670	44,000	7,333	-	7,333
Works Ute - Replace P0098A / 126664	44,000	7,333	-	7,333
Works Ute - Replace P1006A / 126665	44,000	7,333	-	7,333
Portable Traffic Lights	-	-	11,700	(11,700)
Total Plant and Equipment	1,075,210	179,198	11,700	167,498

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Administration Capital Projects	15,000	2,500	-	2,500
Purchase Computing Equipment	15,000	2,500	-	2,500
Total Furniture and Equipment	30,000	5,000	-	5,000

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads & Footpaths

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
<i>Road Construction - Regional Road Group</i>				
Watheroo - Miling Road Widen & Seal	1,401,568	233,592	550	233,042
<i>Road Construction - Roads To Recovery</i>			7,710	(7,710)
RTR - Railway Road Reseal	231,000	38,500	550	37,950
RTR - Moora Miling Road Reseal	24,000	4,000	-	4,000
RTR - Miling North Road - Reseal	81,480	13,580	-	13,580
RTR - Miling North Road - Reseal	113,400	18,898	-	18,898
RTR - various roads (tba)	303,849	50,638	-	50,638
RTR - Various roads (to be advised)	96,199	16,032	-	16,032
<i>Miling West Road</i>				
Miling West Road - Culvert Replacement, Wideining, Ov	650,000	108,330	550	107,780
<i>Roads Construction - Wheatbelt Secondary Freight Route</i>			12,279	(12,279)
WSFN - Carot Well Rd - Construction - Survey, design,	2,448,000	407,996	3,961	404,035
WSFN - Watheroo West Road - Development (SLK0.00	148,000	24,666	63,769	(39,103)
WSFN - Watheroo West Rd Type 6 Reconstruct & Over	570,110	95,014	550	94,464
Total Infrastructure - Roads	6,067,606	1,011,246	89,919	921,327

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

9. CAPITAL ACQUISITIONS (Continued)

(e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Recreation and Culture				
Moora Swimming Pool Improvements	205,832	34,304	39,435	(5,131)
Renewal of Park Infrastructure	30,000	5,000	1,280	3,720
Transport				
Moora Airstrip	1,200,000	200,000	196,762	3,238
<i>Footpath Construction</i>				
Footpath Construction - Various	112,000	18,666	-	18,666
Economic Services				
Moora Town Border Entry Signs	-	-	955	(955)
Community Amenities				
Moora Sewerage System Upgrade	-	-	30,223	(30,223)
Total Infrastructure - Other	1,547,832	257,970	284,853	(26,883)
Total Capital Expenditure	17,024,648	2,837,406	441,530	2,395,876

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2025

10. RATING INFORMATION

	Basis of valuation	Rateable Value \$	Rate in \$ \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates									
GRV Residential - Moora Townsite	Gross rental valuation	10,402,289	0.103314	642	1,074,702	-	-	-	-
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	3,150,681	0.103314	81	325,509	-	-	-	-
GRV Residential - Other Townsite	Gross rental valuation	427,338	0.103314	41	44,150	-	-	-	-
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	95,929	0.103314	4	9,911	-	-	-	-
UV Rural	Unimproved valuation	766,892,004	0.004716	327	3,616,663	-	-	-	-
UV Urban Farmland	Unimproved valuation	1,905,997	0.004716	8	8,989	-	-	-	-
UV Mining	Unimproved valuation	0	0.004716	0	-	-	-	-	-
Total General Rates		782,874,238		1,103	5,079,924	-	-	-	-
Minimum Rates									
			Minimum \$						
GRV Residential - Moora Townsite	Gross rental valuation	118,706	872	70	61,040	-	-	-	-
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	51,896	872	20	17,440	-	-	-	-
GRV Residential - Other Townsite	Gross rental valuation	326,969	872	82	71,504	-	-	-	-
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	28,712	872	7	6,104	-	-	-	-
UV Rural	Unimproved valuation	6,463,896	872	71	61,912	-	-	-	-
UV Urban Farmland	Unimproved valuation	6,490,103	872	64	55,808	-	-	-	-
UV Mining	Unimproved valuation	328,915	872	28	24,416	-	-	-	-
Total Minimum Rates		13,809,197		342	298,224	-	-	-	-
Total General and Minimum Rates					5,378,148	-	-	-	-
Other Rate Revenue									
Other Rate Revenue					14,000				-
Interim and Back Rates					4,000				-
Ex Gratia rates - CBH					30,969				-
					48,969				-
Other Rate Revenue									
Discounts					(2,600)				
Waivers or Concessions					(10,000)				-
Total Rate Revenue					5,414,517				-

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Purpose	Loan Number	Institution	Interest Rate	Opening Balance	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
				01 Jul 25 \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Industrial Lots	325	WATC	2.60%	46,339		-	-	(45,928)	46,339	411	-	(898)
Doctor's House	326	WATC	2.60%	22,604		-	-	(22,404)	22,604	200	-	(438)
Hydrotherapy Pool	327	WATC	3.43%	317,637		-	-	(32,420)	317,637	285,217	-	(10,499)
Housing Revitalisation	328	WATC	4.82%	2,852,260	-	-	(74,476)	(150,744)	2,777,784	2,701,517	(67,096)	(132,400)
Housing Revitalisation	329	WATC		-	-	2,000,000	-	(51,260)	-	1,948,740	-	(34,103)
Grader Replacement	330	WATC		-	-	400,000	-	(83,287)	-	316,714	-	(13,339)
				3,238,840	-	2,400,000	(74,476)	(386,042)	3,164,364	5,252,798	(67,096)	(191,676)
Self Supporting Loans												
Bowling Club SS	324	WATC	3.20%	4,630		-	-	(4,630)	4,630	-	-	(74)
				4,630	-	-	-	(4,630)	4,630	-	-	(74)
Total Repayments				3,243,470	-	2,400,000	(74,476)	(390,672)	3,168,994	5,252,798	(67,096)	(191,750)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2025

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
Grants Commission Grant Needs	Government of WA	653,562	108,926	138,363
Grants Commission Road Formula	Government of WA	567,774	94,628	126,931
Law, Order and Public Safety				
Grant (DFES) Operating - Fire Brigades	DFES	85,000	14,166	21,250
Grant (DFES) Operating - SES	DFES	21,520	3,586	5,380
Emergency Services Levy Administration Payment	DFES	4,000	666	-
Recreation And Culture				
MPAC - Operating Grant Income	DLGSC	90,000	15,000	-
Operating Grant - Hay Bales 2026	DLGSC & Venues West & T	220,000	36,666	-
Reimbursements		2,000	332	455
Grant - Library Material	State Library of WA	10,000	1,666	5,000
Small Community Grants	DLGSC	-	-	5,236
Events - Grants / Sponsorship	Circuit West	-	-	4,000
Transport				
Direct Grants - Maintenance	MRWA	224,551	37,424	283,956
Street Lighting Subsidy	MRWA	6,374	1,062	-
Governance				
Parental Leave Income		-	-	1,974
Total Operating Grants, Subsidies and Contributions		1,884,781	314,122	592,544

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Law, Order and Public Safety				
SES - Equipment Grant	DFES	43,210	7,200	-
Housing				
Grant - Housing Subdivisions	Department of Infrastructure	5,700,000	950,000	-
Community Amenities				
Weir, Wetlands, Pumps & Pipes – Phase 1	LRCI Stage 3	400,000	66,666	-
Recreation and Culture				
Community Contribution - Mens Shed		1,275	212	-
Coolangah Park - install half court basketball	Tronox / Iluka / Shire	60,000	10,000	18,182
Moora Rec Centre Stage 1A	Tronox / Iluka / Shire	-	-	36,000
Transport				
Regional Road Grants	RRG	934,374	155,728	-
Roads to Recovery	RTR	849,928	141,654	-
Airstrip Non-Operating Grant	LRCI / DISER / DOT WA	1,200,000	200,000	-
Wheatbelt Secondary Freight	Mainroads	2,952,359	492,058	63,769
Total Non-Operating Grants, Subsidies and Contributions		12,141,146	2,023,518	117,951
Total Grants, Subsidies and Contributions		14,025,926	2,337,640	710,495

Risk Management Policy

Statutory context	Local Government (Audit) Regulations 1996 – • r.17 – CEO to review certain systems and procedures
	Local Government (Financial Management) Regulations 1996 – • r.5 – CEO's duties as to financial management

Corporate context Nil

History	Adopted	Risk Management Framework – November 2014
	Reviewed	Risk Management Framework – August 2019
	Review Period	Every 3 Years

Policy Objective

To articulate the Shire of Moora's (Shire) commitment to organisation-wide risk management principles, systems and processes that ensure consistent, efficient and effective assessment of risk in all planning, decision making and operational processes.

Policy Statement

The Shire considers risk management to be an essential management function in its operations. It recognises that the risk management responsibility for managing specific risks lies with the person who has the responsibility for the function, service or activity that gives rise to that risk.

Council is committed to the principles, framework and process of managing risk as outlined in AS/NZS ISO 31000:2009.

The Shire will manage risks continuously using a process involving the identification, analysis, evaluation, treatment, monitoring and review of risks. It will be applied to decision making through all levels of the organisation in relation to planning or executing any function, service or activity.

Policy Scope

The management of Risk is a collective responsibility of all persons engaged or closely associated with the Shire in any capacity.

Implementation

The Shire will manage risks continuously using a process involving the identification, analysis, evaluation, treatment, monitoring and review of risks. It will be applied to decision making through all levels of the organisation in relation to planning or executing any function, service or activity.

It will be applied to:

- a) Strategic planning
- b) Expenditure of large amounts of money
- c) New strategies and procedures
- d) Management of projects, tenders and proposals
- e) The management of sensitive issues

Implementation will be primarily through the review of the Risk Profile, ensuring the identified risks remain current and accurate, appropriately and effectively treated and reported. Extreme risks will be reviewed at least twice annually and all other risks at least annually.

CS 4.4 - Risk Management Policy

Purpose

The Shire of Moora's ("the Shire") Risk Management Policy documents the commitment and objectives regarding managing uncertainty that may impact the Shire's strategies, goals or objectives.

Policy

It is the Shire's Policy to achieve best practice (aligned with AS/NZS ISO 31000:2009 Risk management), in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.

Risk Management will form part of the Strategic, Operational, Project and Line Management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.

The Shire's Management Team will determine and communicate the Risk Management Policy, Objectives and Procedures, as well as direct and monitor implementation, practice and performance.

Every employee, Councillor, volunteer and contractor within the Shire is recognised as having a role in risk management, from the identification of risks, to implementing risk treatments and shall be invited and encouraged to participate in the process.

Consultants may be retained at times to advise and assist in the risk management process or management of specific risks or categories of risk.

Definitions (from AS/NZS ISO 31000:2009)

Risk: Effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product or process).

Risk Management: Coordinated activities to direct and control an organisation with regard to risk.

Risk Management Process: Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

Risk Management Objectives

- Optimise the achievement of our vision, mission, strategies, goals and objectives.
- Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- Enhance risk versus return within our risk appetite.
- Embed appropriate and effective controls to mitigate risk.
- Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhance organisational resilience.
- Identify and provide for the continuity of critical operations

Risk Appetite

The Shire defined its risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Procedures and are subject to ongoing review in conjunction with this policy.

All organisational risks to be reported at a corporate level are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation's appetite and are to be noted within the individual risk assessment and approved by a member of the Management Team.

Roles, Responsibilities & Accountabilities

The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures (Operational Document).

Monitor & Review

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

This policy will be kept under review by the Shire's Management Team and its employees. It will be formally reviewed * by Council biennially.

Signed:



Alan Leeson: Chief Executive Officer

Date: 28 / 5 / 2015

Contribution to Boundary Fences

Statutory context Dividing Fences Act 1961 – 5 (1)

Corporate context Fencing Local Law 2016

History Reviewed 20 April 2016
Review Period Every 3 years

1. POLICY

Council will share the cost of fencing boundaries between private and Council owned land in accordance with the Dividing Fences Act 1961. This act exempts Council from making a contribution where Council owns land for public purposes, such as a street, right- of-way or reserve.

Situations where Council is not exempt and is required to share in the cost of a boundary fence include, for example, land being used for commercial purposes.

The contribution will be 50% of the cost of materials plus 50% of the cost or value of the labour component of a “standard” fence.

The contribution will only be payable where Council’s written agreement is obtained before construction or repair works begin.

The following conditions form part of this Policy:

(a) Applications:

Applications for a Council contribution must be made in writing and detail fully the type of fence proposed and be accompanied by quotations for the materials and labour costs involved. Where a landowner proposes to supply and claim the value of labour, the estimated value of this labour must be included.

(b) “Standard” Fence:

Where a Council property adjoins residential property, a “standard” fence will be of solid face construction, consistent with other fences in the immediate area, utilise sturdy durable materials and be erected in a tradesman-like manner.

Where a Council property adjoins commercial or industrial property, a “standard” fence will be of wire mesh, chain link or solid face construction, utilise sturdy durable materials and be erected in a tradesman-like manner.

Where a Council property adjoins rural or undeveloped land, a “standard” fence will be of five-wire and timber post construction, utilise sturdy durable materials and be erected in a tradesman-like manner.

Where a landowner proposes a fence which, in Council’s opinion, exceeds a “standard” fence, the contribution payable will be limited to no more than would have been payable by Council for a “standard” fence.

A contribution will not be payable in respect of retaining walls or any structure intended by a landowner to extend the usefulness or enjoyment of private land.

(c) Project Responsibility:

Council reserves the right to assume responsibility for the erection of any fence which is the subject of an application for a contribution under this Policy. Where it does so, written agreement from the adjoining landowner will be required before construction can commence.

Where it is agreed an adjoining landowner will assume responsibility for erection of a fence, Council's contribution will be payable on completion of construction of the fence to the satisfaction of Council's CEO or his delegate

8.4 Fencing Property Adjoining Shire Land

That the Policy in regard to fencing property adjoining land be as under -

- 1.The reasonable cost of erecting a standard (1.8m) colorbond or similar fence shall be determined.
- 2.The Shire will contribute one half of the cost so determined as an ex gratia payment.
- 3.The property owner must arrange quotes, organise construction of the fence and submit a paid account. An officer of the Shire will inspect and authorise payment if the fence so erected is approved.
4. This policy does not apply to fences dividing private land from rights of way, public open space, drainage, Council reserves and roadways.

MEMORIALS IN PUBLIC PARKS AND RESERVES

Statutory context Not Applicable
Corporate context Not Applicable

History Adopted: ??????
Review Period: Every 3 years

Purpose

To:

- Provide guidance in relation to the use of public open space in the placement of memorials, monuments, plaques, and the planting of memorial trees
- Ensure that applications for memorials, monuments, plaques, and trees are managed on a consistent basis and in accordance with the Council's strategic direction and corporate policies

Application

This Policy applies to the placement of memorials, plaques, and monuments as well as the planting of commemorative trees in Shire of Moora owned/managed parks, reserves, public open space, and streetscapes.

This Policy does not apply to operations of cemeteries.

The policy applies to memorials, monuments, plaques, and commemorative trees, where the naming is intended to commemorate a (deceased) person, organisation, or significant event. It also includes the placement of such items for community driven projects, where the intent of the project is to raise awareness of a particular community issue.

Requests to recognise a living person/individual does not fall within the scope of this policy.

An artwork or other feature intended primarily to enhance open space and not designed as a commemorative piece, is not considered a memorial for the purpose of this policy.

Policy Statements

The Shire of Moora recognises that members of the community may wish to use public open space to commemorate a person, group of people or an event through a memorial.

This may contribute to the wellbeing of the community and/or honour the contributions of past community members.

Notwithstanding this, it is also recognised that installation of memorials must be managed to maintain local amenity, ensure community safety and minimise the cost of maintenance/operation of parks and reserves.

All items installed in accordance with this policy become Shire assets and are therefore owned and under the care, control, and management of the Shire.

Criteria for Approval

Each application will be assessed on its merits and must meet one or more of the following criteria:

- An individual or group that contributed significantly to the cultural, political, or social development of the Shire of Moora.

Individual nominees are to be deceased, and demonstrate:

- They were a local community member, and
 - Left a tangible legacy to the community that has resonance with the broader public, and
 - Placement of a memorial benefits the community in acknowledging the deceased.
- An event or occasion to be commemorated:
 - Anniversary or event must be unique and highly significant to the history and development of the Shire of Moora; and/or the State of Western Australia/ Australia
 - Reference to historical, social, or culturally significant events must be highly significant to a particular site within the Shire of Moora.
- Awareness campaign:
 - Where the intent of a plaque or memorial item is to raise awareness of a particular community issue, the applicant must demonstrate the relevance of the issue to the local community.

Application Requirements

All applications will be in writing and confirm:

- The commitment of the applicant to fund the requested memorial item (plaque, memorial, monument, or tree)
- Details of compliance with any of the relevant criteria
- The relationship between the memorial and the open space setting proposed
- Consistency with any approved masterplans for the site
- That the proposed memorial does not detract from the aesthetic value or the operation/maintenance of the site.

Decision Process

Decisions requiring approval by Council:

- Any application relating to memorialising an individual
- Any applications relating to the installation of monuments.

Decisions requiring approval by the CEO:

- Any other application that meets the conditions of this policy for memorials, plaques and trees and/or infrastructure such as seating or tables

- Any application related to an awareness campaign where the relevance to the community has been demonstrated

Any decision may result in approval, refusal, or approval subject to reasonable and relevant conditions.

Design/Installation Considerations

The size, design, installation, siting, structure, species selection (for plants), etc will be in consultation with the applicant(s) but final decisions, approvals and consent will be by the Shire.

Any ordering, purchasing, obtaining of quotes or any other procurement processes will be in consultation with the applicant(s) but final decisions and approvals will be by the Shire and compliance with procurement processes may be required.

Final costings/estimates may be obtained prior to agreement to proceed, and the applicant can confirm a commitment to meet the expected costs and agreement with the design/structure/siting decisions or choose to withdraw the application.

End of Life Considerations

Although some monuments and memorials may have a very extended term of existence (“life”), It is expected that many memorials will have a much more limited life.

There is a reasonable expectation that most items of infrastructure such as seating and plaques will remain in place for a period of not less than 10 years. For a memorial tree, the life of the memorial is the life of the tree.

The Shire reserves the right to remove a memorial after the expiry of 10 years or, should a memorial fall into disrepair for whatever reason (for example vandalism, natural disaster), prior to the expiry of 10 years.

At the end of life of the memorial:

- Council will make reasonable endeavours to contact the applicant or their next of kin
- Council will negotiate an appropriate end-of-life process including the option of applying for a new memorial

Memorial Register

Council will maintain an appropriate register of approved memorials.