



# Attachments

## **9.1 MANAGER OF PLANNING AND ASSETS**

- 9.1.1 *Letter Requesting Deferral or Revocation of Council Resolution – Proposed Sale of Lot 6, Cottle Way - Mr Gregory Gleeson - 10 December 2025.*

## **9.2 MANAGER OF CORPORATE SERVICES**

- 9.2.1 List of Accounts 1/11/2025 to 30/11/2025
- 9.2.2 Monthly Financial Report for the period ended 30 November 2025
- 9.2.3 Shire of Kondinin – Audited Annual Financial Report 2024-2025  
Shire of Kondinin – Independent Audit Report – 2024-2025  
Shire of Kondinin – Draft Annual Report – 2024-2025

## **9.6 COMMITTEE ITEMS**

- 9.6.1 Confirmed Meeting Minutes – ARIC – 10 December 2025  
Attachment Portfolio – ARIC – 10 December 2025.  
Functional Checklists

**9.1.1      *Letter Requesting Deferral or Revocation of Council Resolution – Proposed Sale of Lot 6, Cottle Way - Mr Gregory Gleeson - 10 December 2025.***

## Letter Requesting Deferral or Revocation of Council Resolution – Proposed Sale of Lot 6, Cottle Way

To: Chief Executive Officer  
Shire of Kondinin  
PO Box 7 Kondinin  
WA 6367

**Date:** 10/12/2025

Chief Executive Officer and Councillors,

We write to formally request that the resolution passed at the November 2025 Council meeting in relation to the proposed sale of Lot 6, Cottle Way (commonly known as the Wood Yard) be deferred and held over, or alternatively revoked.

Under section 3.58 of the *Local Government Act 1995 (WA)*, Council is required to give local public notice of its intention to dispose of property, including specifying the period during which submissions may be made. The public notice issued on 24 November 2025 stated that submissions would be accepted until 10 December 2025.

However, on 1 December 2025 the CEO advertised that submissions had now closed and thanked those who had submitted. At the same time, the CEO privately emailed the Secretary of the Kondinin Men's Shed advising that the notice had in fact been cancelled. This action denied the community the full statutory period to lodge submissions and undermines the requirement for procedural fairness and transparency.

We believe this action was taken based on new information presented to the CEO that was not provided to Council at the time of the November resolution. On that basis, if the new information was considered significant enough to warrant the CEO cancelling the public notice, it must also be assumed that the resolution itself should be reconsidered. Council cannot fairly proceed on the basis of a resolution passed without access to all relevant facts.

### **Section 3.58 – Disposing of Property**

**(1)** In this section —

- *dispose* includes to sell, lease, or otherwise dispose of, whether absolutely or not;
- *property* includes the whole or any part of the interest of a local government in property, but does not include money.

**(2)** Except as stated in this section, a local government can only dispose of property to —

- (a) the highest bidder at public auction; or
- (b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.

(3) This subsection provides limited exemptions, for example:

- (a) if the property is disposed of to another government body; or
- (b) if the disposition is minor and meets specific criteria.

As such We further submit that under the *Local Government Act 1995 (WA)*, the process for the disposal of public assets — and more specifically land — is clearly set out in **section 3.58**. This section requires that disposal be conducted by way of **public auction or public tender**. Only in rare circumstances may exemptions apply under **section 3.58(3)**.

In this case, the property was not offered for formal expressions of interest, nor was it subject to a public auction or tender process. We do not believe that any exemption under section 3.58(3) was available to the Shire in relation to the proposed sale. Accordingly, the process undertaken was not compliant with the statutory requirements, and the resolution authorising the sale should be set aside.

Further, the Council resolution itself incorrectly referred to **section 3.5.8(3)** when authorising the CEO to issue the public notice. The correct statutory reference is **section 3.58(3)** of the *Local Government Act 1995 (WA)*. This misreference raises additional concerns about the validity of the resolution and the process that followed.

We furthermore submit and request that Shire Administration and Council respect the history relating to the proposed sale, more specifically the **donor intent** of Great Southern Fuels and the **past Council resolutions** acknowledging the property's purpose. These points are now clearly known by the Shire CEO and were not subject to the Council resolution passed in November 2025.

Donor intent can and will be shown, specifically that **Great Southern Fuels gifted the land to the Kondinin Men's Shed back in 2015**. This is based on, but not limited to, **Item #9.2.4 "Kondinin Men's Shed Land Acquisition" dated 5 February 2015** and **Council Resolution #2474**, which verify the history directly on Shire record and demonstrate clear donor intent.

The new information includes, but is not limited to, the fact that the **original donor has contacted Shire Administration directly regarding the proposed sale of the property they donated to the Kondinin Men's Shed**, albeit transferred into the Shire's name. This donor involvement underscores the importance of reconsidering the resolution in light of the original intent behind the gift.

We respectfully submit this request as an attempt to come together with the Shire CEO and Council to resolve the matter accordingly. However, we also make clear that we do not give up our rights moving forward and intend to pursue the matter to the full extent of the law, based on the documentation and history surrounding Lot 6, Cottle Way.

We furthermore state that while we were, and remain, fully intending to follow through with a full and in-depth submission relating to our objection, we are finding the process demanding to the extreme — both mentally and physically — for our executive members and extended members of the Men's Shed. To date, our submission exceeds 14 pages in length and is accompanied by a large number of attachments. With the original deadline for submissions closing in just over 24 hours (albeit cancelled early), we are still faced with new information coming to hand as we speak. This further demonstrates the need for Council to allow proper time and process before proceeding.

We also advise that a **formal complaint is being drafted in relation to councillor interference, undue intimidation, and pressure** during the period of public submission, directed against a member of a community group intending to lodge an objection to the resolution passed by Council at the November sitting. This matter is serious and will be pursued separately to ensure accountability and integrity in Council processes.

We also attach to this request documents that include, but are not limited to, **additional information now known and which was not before Council at the November sitting**. These attachments form part of our objection and provide further substantiation of donor intent, procedural flaws, and community impact.

**ATTACHMENT # 1** We also attach to this request correspondence dated and signed 9 December 2025 from Paiker & Overmeire, lawyers acting on behalf of Great Southern Fuels. In this letter, the lawyers outline in very clear detail and confirm donor intent regarding the property gifted to the Kondinin Men's Shed in 2015. Furthermore, they formally request from the Shire an undertaking that the proposed sale of the property will not proceed. This correspondence, authored and signed by Paiker & Overmeire, provides authoritative legal confirmation of donor intent and reinforces the position that the Shire must respect both the donor's wishes and the documented history of the land acquisition

**ATTACHMENT # 2** We also attach to this request emails dated 26 November 2025 between Mrs Faye McWhirter, co-owner of Great Southern Fuels and the Secretary of the Kondinin Men's Shed INC, which detail and confirm donor intent regarding the property gifted to the Kondinin Men's Shed in 2015. These communications provide direct corroboration from the original donor and reinforce the historical record already documented in Item #9.2.4 "Kondinin Men's Shed Land Acquisition" (5 February 2015) and Council Resolution #2474. Together, they demonstrate beyond doubt that the property was intended for the Kondinin Men's Shed and community benefit, and not for disposal by the Shire.

**ATTACHMENT # 3** We further advise that attached to this request are **emails between the Secretary of the Kondinin Men's Shed and Mr Paul Carruthers of Great Southern Fuels**, detailing their shared understanding of the property and confirming the donor's intent that the land be gifted to the Kondinin Men's Shed back in 2015. These communications provide direct evidence of donor intent and reinforce the historical record already documented in **Item #9.2.4 "Kondinin Men's Shed Land Acquisition" dated 5 February 2015** and **Council Resolution #2474**.

**ATTACHMENT # 4** We also attach as **Attachment #4 an extract of the 2015 Kondinin Men's Shed AGM Minutes**, specifically **Item #6**, which records that the Kondinin Men's Shed had signed a lease with the Shire for the Wood Yard (Lot 6, Cottle Way). This property is the same land referenced in the Council resolution both in 2015 and again in 2025. The AGM minutes provide contemporaneous evidence that the Men's Shed was recognised as the intended beneficiary of the property, consistent with donor intent and Council's own records.

**ATTACHMENT # 5** We also attach an extract from the 2025 Council Meeting Minutes, **Item #9.5.1**, together with **Resolution #4671**. This resolution incorrectly cited

the wrong statutory section when authorising the CEO to give public notice of the proposed sale of Lot 6, Cottle Way. The correct statutory reference should have been **section 3.58(3)** of the Local Government Act 1995 (WA), not the section recorded in Resolution #4671. This misreference is a material error that undermines the validity of the resolution and must be corrected.

**ATTACHMENT # 6** We also attach a **copy of the cheque butt dated 20 October 2015**, made out to the Shire of Kondinin from the Kondinin Men's Shed, headed "*Kon Shire Wood Yard Lease*." This document provides direct evidence of the follow-on from the February 2015 Council Meeting, where Council resolved that the Shire lease the property to the Men's Shed subject to the donor intent set out in **Resolution #2474**. The cheque butt demonstrates that the Men's Shed acted in accordance with the resolution and donor intent, further confirming the legitimacy of the arrangement and the community's understanding that the property was gifted for the Shed's use.

**ATTACHMENT # 7** We also attach the records of the October 2011 Steering Committee of the Kondinin Men's Shed, noted under **General Business**. These records clearly show the involvement of Mr Mick Smeed and confirm that Great Southern Fuels had agreed for the Men's Shed to use and occupy the property at no cost, without a formal contract, but on the basis of a handshake agreement. This demonstrates that the Kondinin Men's Shed has on record evidence of care and control over the property dating back to at least 2011 and continuing through to the present time, December 2025.

**ATTACHMENT #8** We also attach **three letters of support** from community members and stakeholders. These letters collectively reinforce the position of the Kondinin Men's Shed, confirming both the importance of the property to the community and the clear donor intent that it was gifted for the Shed's use. The letters demonstrate broad community backing and highlight the significant role the Men's Shed plays in Kondinin, further underscoring why the proposed sale should not proceed.

**ATTACHMENT # 9** We also attach **screenshots from the Kondinin Community Page dated 10 December 2025**, showing overwhelming community engagement in support of the Kondinin Men's Shed. The post has recorded **178 active engagements, including 23 direct comments and 6 community shares**. This demonstrates active and broad community support for our Shed, both from close members and the wider Kondinin community, underscoring the importance of the property to the town and its residents. **PLEASE NOTE**--The comments and interactions shown in these screenshots are taken from a publicly accessible community page. As such, they are open comments made in full view of the public. They are therefore legally permissible to be included as part of this submission, serving as evidence of overwhelming community support for the Kondinin Men's Shed.

## **Procedural Issues**

- Public notice issued 24 Nov 2025 stated submissions open until 10 Dec 2025.
- CEO advertised on 1 Dec 2025 that submissions had closed, denying full statutory period.

- Resolution incorrectly cited *section 3.5.8(3)* instead of correct *section 3.58(3)* of the *Local Government Act 1995 (WA)*.

### Donor Intent & Historical Records

- Great Southern Fuels gifted the land to Kondinin Men's Shed in 2015.
- Documented in **Item #9.2.4 "Kondinin Men's Shed Land Acquisition" (5 Feb 2015)** and **Council Resolution #2474**.
- Donor has contacted Shire Administration directly in 2025, opposing sale.

### Attachments / Supporting Evidence

1. **Emails (26 NOV 2025)** between Men's Shed Secretary and Paul Carruthers (Great Southern Fuels) confirming donor intent.
2. **Emails (26 Nov 2025)** from Mrs Faye McWhirter (co-owner, Great Southern Fuels) confirming donor intent.
3. **Lawyer's correspondence (9 Dec 2025)** from Paiker & Overmeire, acting for Great Southern Fuels, confirming donor intent and requesting undertaking that sale not proceed.
4. **Extract of 2015 Kondinin Men's Shed AGM Minutes (Item #6)** noting signed lease with Shire for Wood Yard.
5. **Council Meeting 2025, Item #9.5.1 and Resolution #4671** showing incorrect statutory section authorising CEO to give public notice.
6. **Cheque butt dated 20 Oct 2015** made out to Shire of Kondinin, headed "Kon Shire Wood Yard Lease," evidencing follow-on from Feb 2015 resolution.
7. **Records of Oct 2011 Steering Committee (General Business)** noting Mr Mick Smeed and confirmation that Great Southern Fuels agreed Men's Shed could use and occupy property at no cost, handshake agreement.
8. **Three letters of support** from community members and stakeholders, reinforcing donor intent and highlighting the Shed's importance to Kondinin.

### Community Impact

- Men's Shed submission already exceeds 14 pages with attachments, demanding extreme effort from members.
- New information continues to emerge, making rushed deadlines unfair.

### Conduct Concerns

- Formal complaint being drafted regarding Cr XXXXXXXXX interference, undue intimidation, and pressure during submission period.

To conclude, we respectfully request that, given all the matters raised and the substantial evidence provided, **Council resolve to set aside the resolution made at the November 2015 Council Meeting to sell the property**. Furthermore, we ask that Council **totally set aside this resolution and determine not to proceed with the sale of Lot 6, Cottle**

**Way**, in recognition of donor intent, community support, and the procedural and statutory errors identified.

### **Request to Council**

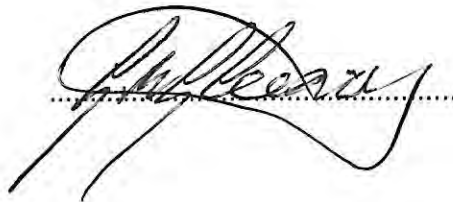
- Resolution should be set aside based on new evidence not known at the November 2025 sitting.
- **Council should either:**
  - Defer further action until proper public notice is reissued and full submission period is provided, OR
  - Resolve not to proceed with sale altogether, respecting donor intent and new evidence.

In the interests of due process, transparency, and fairness, we ask that this request be placed on record and considered at the next available Council meeting.

Yours faithfully,

**Secretary**

*Signed* Gregory Gleeson  
On behalf and for  
Executive Committee  
Kondinin Men's Shed Inc.  
Kondinin, WA 6367

A handwritten signature in black ink, appearing to read 'Gregory Gleeson', written over a dotted line.

date 10/12/2025

Our Ref: Hjp:lh27:2520657

Your Ref:

9 December 2025

Kondinin Shire  
Att: CEO

By email

Dear Sir

**6 COTTLE WAY KONDININ (the Property)**

We act on behalf of Allan and Faye McWhirter. Our client was the owner of the above Property.

Whilst our client was owner of the Property our client allowed Kondinin Mens Shed to use the Property free of charge.

Our client intended transferring the Property to the Mens Shed at no charge however it was proposed at the time that the Property be transferred to the Shire so as to avoid the need for the Kondinin's Mens Shed to pay rates, taxes and other charges in relation to the Property.

The Property was transferred to the Kondinin Shire .

Our client understands that the Shire is now proposing to sell the Property.

Our client strongly objects to the sale of the Property for commercial gain when it was intended for charitable purposes only and was transferred free of charge to the Shire of Kondinin for that purpose.

Could you please confirm that the sale of the Property will not proceed.

We await to hear from you.

Yours faithfully  
Paiker & Overmeire



**The offices of Paiker & Overmeire will close 4:00pm Thursday 18 December 2025 and  
reopen 9:00am on Monday 5 January 2026**


**Note:** Should a due settlement date fall within this period arrangements will be made to effect settlement. Please feel free to contact this office on (08) 9328 4811 prior to the closing date to discuss any concerns.  
All **urgent emails** to be sent to [harold@paiker.biz](mailto:harold@paiker.biz) which will be checked intermittently during the closing period.  
All other correspondence will be dealt with upon our return to the office.

***We wish you all the very best for the Festive Season!***

Unit 59, 76 Newcastle Street,  
East Perth 6004, Western Australia  
Tel (08) 9328 4811  
Email [harold@paiker.biz](mailto:harold@paiker.biz)





 Outlook

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**Fw: 6 cottle way kondinin**

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**From** Paul Carruthers <paul.carruthers@gsfs.com.au>

**Date** Tue 9/12/2025 2:31 PM

**To** Greg-Lorraine Gleeson <dynamiccleaningservice@outlook.com>

 1 attachment (71 KB)

SKM\_C25825120915190.pdf;

Hi Greg

Hopefully this is what you are after

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**From:** Harold <harold@paiker.biz>

**Sent:** Tuesday, 9 December 2025 2:29 PM

**To:** Paul Carruthers <paul.carruthers@gsfs.com.au>

**Subject:** 6 cottle way kondinin



Harold J. Paiker B. JURIS LL.B LL.M.  
Unit 59, 76 Newcastle Street  
East Perth Western Australia 6004  
Tel: (08) 9328 4811  
Email: harold@paiker.biz



Lawyers, Property Settlement & Conveyancing Services  
ABN: 68 116 188 323

Our Ref:

Hi Paul

Further to your email I enclose signed letter on my letterhead.

Regards  
Harold



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All other correspondence will be dealt with upon our return to the office.

***We wish you all the very best for the Festive Season!***

**WARNING:** As there has been a recent increase in the number of attempted frauds relating to the transfer of money please **DO NOT** act on any request from us to transfer or deposit money without first telephoning us to confirm the request and the bank account details provided therein.

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*[Signature]*



Outlook

[Draft] Re: 6 Cottle Way Kondinin

From

Draft saved Wed 10/12/2025 8:21 AM

**From:** Faye McWhirter <faye.mcwhirter@gsfs.com.au>

**Sent:** Wednesday, 26 November 2025 12:10 PM

**To:** Greg-Lorraine Gleeson <DynamicCleaningService@outlook.com>

**Subject:** RE: 6 Cottle Way Kondinin

Good afternoon Greg

Testing our memory now, though Allan said we handed the titles back to Shire in 27/5/2015 on the proviso it was for the Mens shed

Can you please give Allan a call, though he is traveling ATM so could be out of mobile range

Regards

*Faye*



Box 2032 Kardinya 6163

[allan.mcwhirter@gsfs.com.au](mailto:allan.mcwhirter@gsfs.com.au)

0429 120013

**From:** Greg-Lorraine Gleeson <DynamicCleaningService@outlook.com>

**Sent:** Wednesday, 26 November 2025 8:36 AM

**To:** Steve McWhirter <steve@stevemacs.com.au>; Faye McWhirter <faye.mcwhirter@gsfs.com.au>; Paul Carruthers <paul.carruthers@gsfs.com.au>; Cc: Kondininmensshed@outlook.com <kondininmensshed@outlook.com>

**Subject:** Re: 6 Cottle Way Kondinin

Good morning, Allan and Faye and Steve.

My name is Greg Gleeson, and I am the current Secretary/Treasurer of the Kondinin Men's Shed.

One of our long-term members is Mr Denis McCubbing, and it is Denis who recommended I get in contact with you. I understand that you guys used to own a depot/yard located at 6 Cottle Way Kondinin, and that bit over 10 years ago, you were approached by Mr Ron Hardy in relation to the said block of land.

At that time, and according to records we have by way of meeting minutes, Great Southern Fuels agreed to gift the land to the Kondinin Men's shed free of charge.

We are still trying to go over records, but our further understanding is that our Shire CEO at the time mentioned to our members that it could be signed into the Shire's name and therefore have the effect that we would not have to pay the rates on the property this transfer was completed in 2015 and records show there was no payment for the land and it was a simple title transfer.

I believe the transfer was done in 2015, but at that time, we had been operating out of the block under what we gather was a Gentlemen's Agreement handshake for at least a couple of years, according to our records. Our issue is that the Shire has now entered into an agreement to sell the block to someone, and while we still run our woodyard out of there, they didn't even advise us of such a sale.

I emailed Alan at Lake Grace Shire (CEO) last Friday night regarding the matter, and he recalls that it was gifted to the Men's Shed and put in the Shires name for rate purposes. He was the Shire of Kondinin Deputy CEO at the time.

Are you or Faye able to please shed any light on this matter, as it would be greatly appreciated and help us in our discussion with the Shire of Kondinin and our objection to them selling what we believe was donated to the Men's Shed?

It is hard enough to attempt to operate day to day without the possibility of losing the yard where we cut firewood to raise money.

I'm hoping you are able to assist, even if it is as simple as what your understanding was at the time and if this was it was going to be for the Kondinin men's shed, and I appreciate your time. thankyou,

Kind Regards  
Greg Gleeson  
Kondinin Men's Shed

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Outlook

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**Re: 6 Cottle Way Kondinin**

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**From** Greg-Lorraine Gleeson <DynamicCleaningService@outlook.com>

**Date** Wed 10/12/2025 9:07 AM

**To** Greg-Lorraine Gleeson <DynamicCleaningService@outlook.com>

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**From:** Paul Carruthers <paul.carruthers@gsfs.com.au>

**Sent:** Wednesday, 26 November 2025 2:21 PM

**To:** Greg-Lorraine Gleeson <DynamicCleaningService@outlook.com>; Steve McWhirter <steve@stevemacs.com.au>; Faye McWhirter <faye.mcwhirter@gsfs.com.au>; Cc: Kondininmensshed@outlook.com <kondininmensshed@outlook.com>

**Subject:** Re: 6 Cottle Way Kondinin

Good afternoon Greg

Allan McWhirter has confirmed that the block of land in question was gifted to the Kondinin Men's Shed.

It was put in the Shire's name as we believe that there was either an issue in recognising the Kondinin Men's Shed name at the time of transfer and/or for rate purposes.

There was no financial consideration for the transfer of the block and we were of the understanding that the Shire was just managing the block on behalf of the Men's Shed in a caretaker capacity.

If you need anymore help please feel free reach out.

Regards

Paul

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**From:** Greg-Lorraine Gleeson <DynamicCleaningService@outlook.com>


**Sent:** Wednesday, November 26, 2025 8:35 AM

**To:** Steve McWhirter <steve@stevemacs.com.au>; Faye McWhirter <faye.mcwhirter@gsfs.com.au>; Paul Carruthers <paul.carruthers@gsfs.com.au>; Cc: Kondininmensshed@outlook.com <kondininmensshed@outlook.com>

**Subject:** Re: 6 Cottle Way Kondinin

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Kind Regards  
Greg Gleeson  
Kondinin Men's Shed

**From:** Paul Carruthers <paul.carruthers@gsfs.com.au>

**Sent:** Friday,

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TRUE COPY 9/12/2025  
 KONDININ MEN'S SHED  
 SECRETARIAL

Kondinin Men's Shed Inc.  
 AGM Minutes

Meeting Open: 28/10/15 at 7:35pm

**Present:** Ron Hardy, Mike Sloan, Mike Pratzky, Peter Turner, John Read, Alan George, Dave Chambers, Dave MacPherson, Dave Southen, Dennis McCubbing, Rex Noble

**Apologies:** Rob Wood, Tony Godwin, Mick Smeed, Bob Peak.

**Minutes of Previous Meeting:** Read By Peter Turner, Moved – J. Read 2<sup>nd</sup> M, Pratzky

**Business Arising:**

Purchase of front end loader, All have been too dear.  
 Erection of the garden shed, Have been advised not to go ahead as it too rusty.  
 Upgrading of front door, fence and gate – still planned but waiting on more member to commit.  
 Advised by A. Nelson that the trailer is not worth setting up for wood.

**Correspondence inwards:** 9G Tractor club Appreciation letter, All other correspondence available for members to read.

**Business Arising:** NIL

**Correspondence outwards:** All correspondence available for members to read.

**Business Arising:** NIL

**Financial Statement:** Read By M Sloan, Moved D McCubbing 2<sup>nd</sup> D MacPherson Tabled M. Sloan

**Coordinators Report:** Read R. Hardy

**Assistant Coordinators Report:** NIL

**Thank retiring office bearers:** Read: A. George

**Call for nominations for new office bearers:**

**Election of new Office Bearers:**

**Coordinator:** Ron Hardy Moved: M. Pratzky 2<sup>nd</sup> J. Read  
**Assistant Coordinator:** Mike Pratzky Moved: R. Hardy 2<sup>nd</sup> J. Read  
**Secretary:** Peter Turner Moved: M. Pratzky 2<sup>nd</sup> R. Hardy  
**Treasurer:** Mike Sloan Moved: D. McCubbing 2<sup>nd</sup> R. Hardy  
**Assistant Treasurer:** Mike Pratzky Moved: R. Hardy 2<sup>nd</sup> J. Read

**Steering Committee:** Ron Hardy, Mike Pratzky, Peter Turner, Mike Sloan, Dennis McCubbing, Dave MacPherson, John Read.



**General Business:**

- 1) WAMSA AGM – Spit from AMSA is proposed, need to asses if it will affect KMS insurance.
- 2) Buying a Load of wood – Try to locate reliable cheap supplier.
- 3) Other sources of income – Tin Kangaroos for Narrogin Caravan park, wooden toys and ornaments.
- 4) Casual Memberships – No Change, Payment Installations for memberships
- 5) Reducing Quorum at general meetings to 5 – Moved: John Read 2<sup>nd</sup>: Dennis McCubbing
- 6) Have signed lease for wood yard with shire
- 7) Have all money for pergola over cement
- 8) Chain for Jim West's chainsaw (Tungsten) – Keep normal chain
- 9) Get a defibrillator for shed – Wait until we can get a cheap one.
- 10) Wood yard key - Get new lock with more keys
- 11) Leave a set of keys at the shire
- 12) Sell/ Get Rid of some unused machines – get them checked out to make sure they are safe

**Meeting Closed at: 9:13pm**

### 9.5.1 **NO. 6 (LOT 276) COTTLE WAY, KONDININ – PROPOSED DISPOSAL OF PROPERTY**

<b>Author:</b>	Tory Young – Manager Planning & Assets
<b>Authorising Officer:</b>	Bruce Wright - Chief Executive Officer
<b>Date:</b>	11 November 2025
<b>Disclosure of Interest:</b>	Nil
<b>Confidential Attachments:</b>	Land Valuation Aerial Plan Offer to Purchase

#### RESOLUTION#4671

**Moved:** Cr Browning

**Seconded:** Cr James

That Council:

1. **ACCEPTS** in principle, an offer of \$20,000 for the purchase of No. 6 (Lot 276) Cottle Way, Kondinin by Mr Joe Collard; and
2. **AUTHORISES** the Chief Executive Officer to give local public notice of the proposed disposition of No. 6 (Lot 276) Cottle Way, Kondinin pursuant to section 3.5.8 (3) of the Local Government Act 1995 and report the matter back to Council following the advertising period accordingly.

**For:** Cr Mouritz, Cr Gangell, Cr Green, Cr James, Cr Smeed, Cr Browning, Cr Pool

**Against:** Nil

**Carried:** 7/0

#### RESOLUTION#4672

**Moved:** Cr James

**Seconded:** Cr Gangell

That Council move out of the closed sessions and back into the ordinary session of Council

**For:** Cr Mouritz, Cr Gangell, Cr Green, Cr James, Cr Smeed, Cr Browning, Cr Pool

**Against:** Nil

**Carried:** 7/0

Council resumed the Ordinary Session of Council: 4.58pm

### 9.6 **COMMITTEE ITEMS**

Nil

### 10. **BUSINESS OF AN URGENT NATURE**

### 11. **CLOSURE**

Being no further business, the meeting was closed at 4.59pm.

ATT # 6

TRUE COPY  
9/12/2025

KENDRICK MANS SHED  
SECRETARY

Date 20-10-15  
To KOW GHIRE  
WOOD YARD LEASE  
Balance B/Fwd  
Deposits  
ATM & Other  
Withdrawals  
Sub-total  
This Cheque 10-00  
Balance C/Fwd  
000099

"CHEQUE RECORDS"

20-10-2015

PROPERTY LEASE

## 9.2.4 Kondinin Men's Shed – Vacant Land Acquisition

**Name of Applicant:** Shire of Kondinin

**Author:** CEO

**Declaration of Interest:** Nil

**Date:** 5<sup>th</sup> February, 2015

### **SUMMARY / COMMENT:**

The owner of Great Southern Fuels, Mr Allan McWhirter has donated his block of land (for \$1.00 consideration) located next door to the Kondinin Men's Shed for use by the Men's Shed. Mr McWhirter has advised that it is his preference that the block be put in the name of the Shire of Kondinin and leased for peppercorn consideration to the Men's Shed.

The block concerned is Lot 276, 6 Cottle Way, Kondinin, (2,041m2).

The Men's Shed currently have use of the block for storage of wood that they use for fire wood sale as a source of income.

### **STATUTORY ENVIRONMENT**

Nil

### **POLICY IMPLICATION**

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

### **FINANCIAL IMPLICATIONS**

Nil

### **STRATEGIC IMPLICATIONS**

Nil

### **VOTING REQUIREMENT**

Simple majority

### **RESOLUTION 2474**

Moved Cr Stanes

Seconded Cr Lynch

THAT Council agree to purchase Lot 276, 6 Cottle Way, Kondinin, (2,041m2) for \$1.00 consideration from Mr Allan McWhirter and that the block be made available under a lease agreement to the Kondinin Men's Shed for a ten year term for \$1.00 per year consideration.

CARRIED 9/0

ATT#6

AST # 6

TRUE COPY  


# KONDININ MEN'S SHED inc FINANCIAL STATEMENT

Bank West BSB Num 306-016 Account num 073797-8

Start of month in account \$8725.80

OCTOBER

INCOME

20 oct	Subs	\$ 60.00
20	wamsa agm	300.00

## OUTSTATING EXPENSES

Date	Cheque Num	Amount	Who To	Description
6/8/15	81	\$ 50.00	K Randall	
11/8/15	83	88.00	Kon Country club	
6/10/15	94	51.91	Water Corporation	
7	95	200.00	Ron Hardy	
20	96	33.00	Kon Res Cen	
20	97	20.20	NGN Observer	
20	98	42.00	Aust Post	
20	99	10.00	Kon Shire	

Total Expenses \$ 495.11

In Account \$ 8725.80

Income \$ 360.00

Sub Total \$ 9085.80

Expenses \$ 495.11

Total \$ 8590.69

Total in account on the 20/10/15 is \$ 8590.69

ATT# 7

True copy

known in Mens Shed

9/12/2025 - SECRETARY

Minutes of steering committee on the 8.11.2014

Present

Ron Hardy, Mick Sloan, Peter Turner, Rob Wood, Tony Godwin.

Agenda

1 Purchase of Lap Top Computer, Printer and Internet provider system.

2 Financial Statement from Treasurer Mick Sloan

3 Mens Shed shirts.

4 Obtaining and use of eftpos card.

5 Other business.

1 Best way to purchase the lap top will be done by Peter Turner at the best deal obtained either from Good Guys or Harvey Norman in Perth along with a Laser printer and internet plan which is 4GB at \$420 per year, moved by Mick Sloan seconded by Tony Godwin.

2 Financial Statement.

Copies given to those present for approval and was accepted and moved Ron Hardy seconded by Rob Wood.

3 New shirts for shed were explained by Ron Hardy and the cost of each one was \$50 as this was made up of purchase of the shirt and also our shed logo put on them, members were asked who would want one and to let Ron know at the next committee meeting.

4 Obtaining and use of eftpos card – It was suggested to obtain one to use instead of the cheque book as certain companies do not accept cheques (eg Bunnings). After discussion the following was agreed to Mick Sloan to approach Bank West to get them as only two cards were to be collected, one card for Treasurer and one card for Coordinator. No cash is to be taken out on these cards under any circumstance, maximum on card is \$100, moved by Tony Godwin and seconded by Peter Turner.

5 Other Business. – Mick Sloan informed committee that there was an error in the Bank figures and it showed that we had approx. \$200 in the A/c more than we should and he was going into the Bank in Corrigin to have it checked out and would get back to us at the next meeting.

6 Ron informed meeting about the wood yard that belonged to Great Southern Fuels and the owner was prepared to give it to the Mens Shed for free and that we would only pay the rates on the land, Ron had checked and there were no debts on it. The Shire said as there were no buildings on it the rateable value would be lower and would be changed to lower when the land is re-rated, as this could fail, the placing of the shed for the log splitter and saw would further checking. Rob Wood suggested that the shed go in the same area as the sea container. It was agreed to wait until Ron got more info from the Shire.

TRUE COPY  
9.12.2025  
Mick Smeed  
Merredin Mens Shed Secretary

## Minutes of Steering Committee Meeting – held 26<sup>th</sup> October 2011

**Present:** Mick Smeed, Phil Browning, Bruce Stanes, Darryl Collard, Mike Sloan, Ron Hardy, Mike Pratsky.

**Minutes:** Minutes of the previous meeting were read and carried

### **Correspondence:**

**Inward:** Several letters were read

**Outward:** Letters were read mainly requesting funding. Agreed to write to KCRC requesting grant for \$10,000 for tools and equipment.

Moved Mick Smeed seconded Darryl Collard Correspondence be received as read.

### **Financial Statement:**

\$3004.82 in bank

\$ 338.66 accounts to be paid

\$2666.16 balance

Moved Bruce Stanes seconded Ron Hardy that the Financial Statement as presented be accepted.

### **General Business:**

Moved Mick.Smeed seconded M. Sloan that a busy bee be held to repair the fence around the yard and also remove the tree at Jim West's.

Mick. Smeed mentioned that the old Fuel Yard would be available for use at no cost – no contract – just a handshake.

Mike Sloan discussed making available land free of charge to the Men's Shed for cropping in 2012. We would have to pay all input costs eg fuel, super and chemicals, seed would be available graded, but would need to be returned in 2013. Phil Browning volunteered and was unanimously accepted to be in charge of all cropping operations. Further discussion to be held on how to finance the programme.

Moved Darryl Collard seconded Ron Hardy that we make an offer of \$300 to Dennis Sloan to purchase the steel cabinet.

Darryl Collards offered to donate a large work bench to the Men's Shed.

Mike Sloan mentioned that computers could be available from the Merredin High School for free – will keep us informed.

Mick Smeed announced that he would be a candidate for "Movember" fund rais This was well received and the committee agreed to support him by donating th proceeds of a load of wood ie. \$140.00. This is in line with our support of men's health.

ATTAS #1

**Letter of Objection – Proposed Sale of Lot 6, Cottle way Kondinin (Wood Yard)From:**

Mr Peter Dale Jones Street Kondinin, WA

To: Chief Executive Officer Shire of Kondinin PO Box 7, Kondinin, WA 6367**Date:** 8/12/2025

Dear Sir/Madam, I write as a long-standing member of the Kondinin Men’s Shed, having joined shortly after moving to Kondinin several years ago. I am actively involved in the Shed’s operations, its community outreach, and its social activities. I fully support the current executive committee and their management of the Shed, including their handling of the present matter concerning the proposed sale of the property known locally as the Wood Yard.

I must place on record my discomfort and alarm upon learning of the Shire’s intention to sell this property. My understanding has always been, and continues to be, that the Wood Yard was donated to the Kondinin Men’s Shed by Great Southern Fuels in 2015, specifically for the benefit of the Shed for the benefit of the wider community.

Over the years, I have personally taken part in the preparation and sale of firewood from this property, contributing to the Shed’s fundraising and community support efforts. The Wood Yard houses machinery owned by the Shed, which is essential for these activities. The site is therefore not only a physical base of operations but also a cornerstone of our community engagement.

I wish to express, in the strongest possible terms, my absolute objection to the Shire attempting to sell the Wood Yard, even at the stage of a proposed sale. Such action disregards donor intent, community expectation, and the Shed’s long-standing role as caretaker of the property.

I hereby authorise the Secretary of the Kondinin Men’s Shed to distribute this letter in any manner necessary for the benefit of the organisation.

Finally, I note that my association with the Shed extends beyond my own membership. My wife participates as an auxiliary member and attends social gatherings, BBQs, and other Shed events. The Shed provides opportunities for both of us to connect with the community, and its continued presence at the Wood Yard is vital to our shared involvement.

Yours faithfully,

Signed  P.J. DALE  
Peter Dale Member, Kondinin Men’s Shed .....

Dated 9-11-2025

From: Mrs Helen Dale --Jones Street Kondinin, WA

To: Chief Executive Officer Shire of Kondinin PO Box 7 Kondinin, WA 6367

**Date:** [Insert Date]

Dear Sir/Madam,

I write to formally object to the proposed sale of the property known locally as the Wood Yard.

My husband, Mr Peter Dale, is a long-standing member of the Kondinin Men's Shed. I have seen firsthand the important role the Shed plays in supporting him and other local men. It provides a place to gather, share companionship, and find support. The Shed also hosts social BBQs and community events that bring people together, fostering connection and wellbeing.

The proposed sale of the Wood Yard causes me great concern. The Shed's ongoing presence at this site is vital to its operations and to the social fabric of our community. Removing access to the property would undermine the Shed's ability to continue providing these benefits, not only to its members but also to their families and the wider community.

I therefore wish to express my absolute objection, in no uncertain terms, to the Shire attempting to sell the Wood Yard, even at the stage of a proposed sale.

I hereby authorise the Secretary of the Kondinin Men's Shed to distribute this letter in any manner necessary for the benefit of the organisation.

Yours faithfully,

*Signed*

*H Dale.*

*9/12/2025.*

To: Chief Executive Officer Shire of Kondinin PO Box 7 Kondinin, WA 6367

Dear Sir/Madam,

I write to formally object to the proposed sale of the property known locally as the Wood Yard.

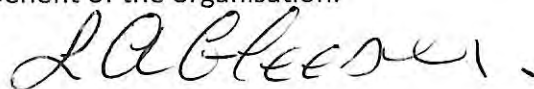
As a resident of Kondinin, I have long observed the important role the Kondinin Men's Shed plays in our community. The Shed provides a place for local men to gather, support one another, and engage in meaningful activities that benefit the wider community. It also hosts social BBQs and community events that foster connection and wellbeing for families and residents alike.

I am deeply concerned that the proposed sale of the Wood Yard would undermine the Shed's ability to continue these vital contributions. My understanding has always been that the property was donated to the Men's Shed in 2015 by Great Southern Fuels, specifically for their use and for the benefit of the community. The Shed has used the site consistently for many years as its wood yard and scrap yard, housing machinery and carrying out activities such as firewood preparation and scrap collection.

I therefore wish to express my absolute objection, in no uncertain terms, to the Shire attempting to sell the Wood Yard, even at the stage of a proposed sale.

I hereby authorise the Secretary of the Kondinin Men's Shed to distribute this letter in any manner necessary for the benefit of the organisation.

Yours faithfully,



Signed Lorraine Gleeson 61 Jones Street, Kondinin

10-12-2023

TRUE COPY 

ATT#9



Outlook

(No subject)

From Greg-Lorraine Gleeson <DynamicCleaningService@outlook.com>

Date Wed 10/12/2025 10:10 AM

To Greg-Lorraine Gleeson <DynamicCleaningService@outlook.com>

**Doreen Hornby**

A good result so far and hope it keeps getting better for the Kondinin Men's Shed. 🙏🙏🙏

[1wReplyShare](#)

**Bob Lewis**

Great news Kondinin menshed as a member of the Ellenbrook Menshed I visited your shed when I was down there with the Lions Hearing Foundation bus  
Hopefully the shire will stick by your menshed.

[1wReplyShare](#)

**John Roach**

Great news, good to see common sense prevail.

[1wReplyShare](#)

**Corey Cruiser**

Good result, pleasing news

[1wReplyShare](#)

**Marnie Tonkin**

That is a good preliminary outcome.

[1wReplyShare](#)

**David Edwards**

Great result ,congratulations from the Exmouth mens shed

TRUE COPY 

ATT.# 9

[1wReplyShare](#)

**Marie Clarke**



Rising contributor

Good result men's shed 😊

[1wReplyShare](#)

**Sue Pratzky**

Great news

[1wReplyShare](#)

**Colin Hughes**

Well done to all involved

[3dReplyShare](#)

**Bush Ferret**

Community facilities that support people are very important.



[1dReplyShare](#)

**Merlot Lab**

Mens sheds are important for supporting social connection, belonging and enhancing better mental health. Was concerned to hear about the negative shire attitude and hope there is a constructive resolution. Its been many years since I was last out that way but I still have a soft spot for smaller wheatbelt towns.

[1wReplyShare](#)

**Sandra Hill**

Country towns need a men's shed.


[6dReplyShare](#)

TRUE COPY ~~FILED~~ ATT # 9

**Robyn Johnson**

Every Town needs a Men's Shed 🍷

**1wReplyShare**


TRUE COPY   
ATT# 9


Importantly, our comments can see more



 Mark Paris, Adele Paris and 178 others

 Like

 Comment

 Share

23 comments · 6 sh

View more comments

### **9.2.1 List of Accounts 1/11/2025 to 30/11/2025**

17th December 2025

**CERTIFICATE OF CHIEF EXECUTIVE OFFICER**

The Schedule of Cheques, EFTs and Direct Debits as submitted to each Member of Council on 17th December 2025 have been checked and is fully supported by Vouchers and Invoices which have been duly certified as to the receipt of goods and rendition of services and as to prices, computations and costings and the amounts shown have been paid. Details as follows:

**Municipal Account**

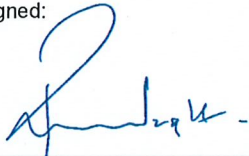
Electronic Fund Transfers	EFT21397-21402, 21404-21415, 21421-21461, 21463-21540	\$	1,455,845.15
Cheques	19533 to 19536	\$	7,049.29
Direct Debits - Transport - Hyden		\$	11,525.30
Direct Debits - Transport - Kondinin		\$	3,071.95
Direct Debits - Credit Cards	DD23288.1	\$	9,235.85
Direct Debits - Other		\$	59,135.58
EFTPOS Merchant Fees & Tyro		\$	1,013.53
Bank Fees - NAB Connect		\$	67.00
Payroll EFTs		\$	141,120.44
<b>Total Muni</b>		<b>\$</b>	<b>1,688,064.09</b>

**Trust Account**

Cheque/s	659	\$	100.00
Electronic Fund Transfers	EFT21403, 21416 -21420, 21462	\$	1,785.00
<b>Total Trust</b>		<b>\$</b>	<b>1,885.00</b>

<b>TOTAL</b>		<b>\$</b>	<b>1,689,949.09</b>
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Signed:



CHIEF EXECUTIVE OFFICER

# List of Accounts Due & Submitted to Council 01/11/2025 to 30/11/2025

Chq/EFT/ INV	Date	Name	Description	Bank	Inv Amount	Paid Amount
EFT21397	04/11/2025	Kondinin Social Club	Payroll deductions	1		(\$60.00)
DEDUCTION	02/11/2025	Kondinin Social Club	Payroll deductions	1	\$60.00	
EFT21398	04/11/2025	Australian Services Union	Payroll deductions	1		(\$73.50)
DEDUCTION	02/11/2025	Australian Services Union	Payroll deductions	1	\$73.50	
EFT21399	04/11/2025	Kondinin Trust Fund	Payroll deductions	1		(\$1,065.00)
DEDUCTION	02/11/2025	Kondinin Trust Fund	Payroll deductions	1	\$1,065.00	
EFT21400	04/11/2025	Child Support Agency	Payroll deductions	1		(\$80.15)
DEDUCTION	02/11/2025	Child Support Agency	Payroll deductions	1	\$80.15	
EFT21401	04/11/2025	S U CRISPS CORNER PTY LTD	Payroll deductions	1		(\$100.00)
DEDUCTION	02/11/2025	S U CRISPS CORNER PTY LTD	Payroll deductions	1	\$100.00	
EFT21402	06/11/2025	Beau Lucas	REQUEST FOR REFUND - 31/10/25	2		(\$400.00)
T69	06/11/2025	Beau Lucas	REQUEST FOR REFUND - 31/10/25	2	\$400.00	
EFT21403	06/11/2025	Kerry WINMAR-TAYLOR	REQUEST FOR REFUND - 06/11/25	2		(\$725.00)
T79	06/11/2025	Kerry WINMAR-TAYLOR	REQUEST FOR REFUND - 06/11/25	2	\$725.00	
EFT21404	07/11/2025	HERSEY'S SAFETY PTY LTD	Depot Consumables	1		(\$655.53)
4681	27/10/2025	HERSEY'S SAFETY PTY LTD	Depot Consumables	1	\$655.53	
EFT21405	07/11/2025	BITUTEK PTY LTD	Two Coat Seal using C170 Bitumen @ 2.1 L/m2 ( 1.3 L/m2 + 0.8 L/m2 ) and 14 & 7mm Aggregate (SLRIP Grant funded) Hyden Norseman Road	1		(\$367,525.49)
8323	22/10/2025	BITUTEK PTY LTD	Two Coat Seal using C170 Bitumen @ 2.1 L/m2 ( 1.3 L/m2 + 0.8 L/m2 ) and 14 & 7mm Aggregate (SLRIP Grant funded) Hyden Norseman Road	1	\$367,525.49	
EFT21406	07/11/2025	Coastmac Pty Ltd	Plant trailer 4.5t	1		(\$12,402.25)
18098	29/10/2025	Coastmac Pty Ltd	Plant trailer 4.5t	1	\$12,402.25	
EFT21407	07/11/2025	WE WILL DO CLEANING SERVICE	Cleaning 27/10/25 - 2/11/25	1		(\$2,268.75)
72	03/11/2025	WE WILL DO CLEANING SERVICE	Cleaning 27/10/25 - 2/11/25	1	\$2,268.75	
EFT21408	07/11/2025	STALLION BUILDNG CO PTY LTD	OCTOBER PROGRESS PAYMENT - RETENTION MONIES	1		(\$66,781.72)
343	31/10/2025	STALLION BUILDNG CO PTY LTD	OCTOBER PROGRESS PAYMENT - RETENTION MONIES	1	\$66,781.72	
EFT21409	07/11/2025	Trish's Cleaning Service	Cleaning 27/10/25 - 02/11/25	1		(\$2,710.79)
1121	26/10/2025	Trish's Cleaning Service	Cleaning 27/10/25 - 02/11/25	1	\$2,710.79	
EFT21410	07/11/2025	SAPIO Pty Ltd	Monthly IT support	1		(\$2,874.38)
315751	30/10/2025	SAPIO Pty Ltd	Monthly IT support	1	\$2,874.38	
EFT21411	07/11/2025	Xav Group Pty Ltd	Hyden Pool Management Contract 25 - 26 season	1		(\$23,408.00)
167	15/10/2025	Xav Group Pty Ltd	Hyden Pool Management Contract 25 - 26 season	1	\$23,408.00	
EFT21412	07/11/2025	ARCUS AUTRALIA PTY LTD	1 x Scotsman ECM 47 AS OX (Depot cooler)	1		(\$2,803.90)
Q46456	29/10/2025	ARCUS AUTRALIA PTY LTD	1 x Scotsman ECM 47 AS OX (Depot cooler)	1	\$2,803.90	
EFT21413	07/11/2025	ACORP CONSTRUCTION	PROGRESS PAYMENT 6 (Kondinin Sports Pavilion)	1		(\$93,030.51)
A079-C06	30/10/2025	ACORP CONSTRUCTION	PROGRESS PAYMENT 6 - RENTENTION MONIES	1	\$93,030.51	
EFT21414	07/11/2025	Synergy	JULY - SEPTEMBER 25 & 02/09/25 - 28/10/25	1		(\$2,551.20)
OVERDUE	03/11/2025	Synergy	JULY - SEPTEMBER 25 & 02/09/25 - 28/10/25	1	\$2,551.20	
EFT21415	11/11/2025	LGISWA	Workers Comp Payment 2 25/26	1		(\$161,497.37)
100-160580-02	01/10/2025	LGISWA	Workers Comp Payment 2 25/26, Public Liability Payment 2 25/26, Bushfire Payment 2 25/26, Cyber Payment 2 25/26, Voluntary Payment 2 25/26, Management Payment 2 25/26, Travel Payment 2 25/26	1	\$87,229.12	
100-160580-02	01/10/2025	LGISWA	Property Payment 2 25/26	1	\$60,615.86	
100-160580-02	01/10/2025	LGISWA	Motor Insurance Payment 2 25/26	1	\$13,652.39	
EFT21416	12/11/2025	TONI MARIE SMEED	RETURN OF NOMINATION DEPOSIT	2		(\$100.00)
T1	12/11/2025	TONI MARIE SMEED	RETURN OF NOMINATION DEPOSIT	2	\$100.00	
EFT21417	12/11/2025	PAUL SEIMON GREEN	RETURN OF NOMINATION DEPOSIT	2		(\$100.00)
T1	12/11/2025	PAUL SEIMON GREEN	RETURN OF NOMINATION DEPOSIT	2	\$100.00	
EFT21418	12/11/2025	RICHARD KENT MOURITZ	RETURN OF NOMINATION DEPOSIT	2		(\$100.00)
T1	12/11/2025	RICHARD KENT MOURITZ	RETURN OF NOMINATION DEPOSIT	2	\$100.00	
EFT21419	12/11/2025	BRUCE BROWNING	RETURN OF NOMINATION DEPOSIT	2		(\$100.00)
T1	12/11/2025	BRUCE BROWNING	RETURN OF NOMINATION DEPOSIT	2	\$100.00	
EFT21420	12/11/2025	BC and CA Smith	RETURN OF NOMINATION DEPOSIT	2		(\$100.00)
T1	12/11/2025	BC and CA Smith	RETURN OF NOMINATION DEPOSIT	2	\$100.00	
EFT21421	14/11/2025	Merredin Telephone Services	2025-2026 SECURITY MONITORING	1		(\$44.00)
4165	01/11/2025	Merredin Telephone Services	2025-2026 SECURITY MONITORING	1	\$44.00	

# List of Accounts Due & Submitted to Council 01/11/2025 to 30/11/2025

Chq/EFT/ INV	Date	Name	Description	Bank	Inv Amount	Paid Amount
EFT21422	14/11/2025	OFFICE OF REGIONAL ARCHITECTURE	Contract and Project Management for Kondinin Pavilion Upgrades	1		(\$12,828.75)
551	06/11/2025	OFFICE OF REGIONAL ARCHITECTURE	Contract and Project Management for Kondinin Pavilion Upgrades	1	\$12,828.75	
EFT21423	14/11/2025	Development Cartographics	Site Plan for Karlgarin Bowling Club	1		(\$107.80)
6986	29/10/2025	Development Cartographics	Site Plan for Karlgarin Bowling Club	1	\$107.80	
EFT21424	14/11/2025	Bookeasy Australia Pty Ltd	Room Manager 25/26	1		(\$84.70)
8093	31/10/2025	Bookeasy Australia Pty Ltd	Room Manager 25/26	1	\$84.70	
EFT21425	14/11/2025	Hyden Steel Fabricators	Purchase and Installation of Shed at Hyden Depot	1		(\$13,604.00)
136	06/11/2025	Hyden Steel Fabricators	Purchase and Installation of Shed at Hyden Depot	1	\$13,604.00	
EFT21426	14/11/2025	BOC Limited	Medical Oxy Cyclinder	1		(\$66.14)
4040410281	29/10/2025	BOC Limited	Medical Oxy Cyclinder, Acetylene & Oxy Cyclinder	1	\$66.14	
EFT21427	14/11/2025	Team Global Express Pty Ltd	Bruce Rock Engineering	1		(\$167.50)
0676	09/11/2025	Team Global Express Pty Ltd	Pathwest, Bruce Rock Engineering	1	\$167.50	
EFT21428	14/11/2025	DX PRINT GROUP	Wave Rock Tickets books	1		(\$132.00)
100666	03/11/2025	DX PRINT GROUP	Wave Rock Tickets books	1	\$132.00	
EFT21429	14/11/2025	McCubbing Transport	Cartage of aggregate for Lovering Road	1		(\$3,882.38)
17381	28/10/2025	McCubbing Transport	Cartage of aggregate for Lovering Road	1	\$3,882.38	
EFT21430	14/11/2025	Sigma Chemicals	Chemical and associated ancillary items for Kondinin Swimming Pool 25/26 season set up	1		(\$4,865.92)
194056/01	31/10/2025	Sigma Chemicals	Chemical and associated ancillary items for Kondinin Swimming Pool 25/26 season set up	1	\$4,865.92	
EFT21431	14/11/2025	Landgate	Various Title Searches	1		(\$130.40)
1522344	03/11/2025	Landgate	Various Title Searches	1	\$130.40	
EFT21432	14/11/2025	Royal Life Saving (WA Branch)	Watch Around Water Subscription	1		(\$165.00)
4247	30/10/2025	Royal Life Saving (WA Branch)	Watch Around Water Subscription	1	\$165.00	
EFT21433	14/11/2025	Department of Fire & Emergency Services	ESL 25/26 Shire properties	1		(\$5,292.00)
160147	30/10/2025	Department of Fire & Emergency Services	ESL 25/26 Shire properties	1	\$5,292.00	
EFT21434	14/11/2025	Metal Artwork Badges	5x metal tags for last 5 years of kondinin art show winners	1		(\$126.50)
35181	05/11/2025	Metal Artwork Badges	5x metal tags for last 5 years of kondinin art show winners	1	\$126.50	
EFT21435	14/11/2025	Liberty Rural	Diesel for Kondinin and Hyden Depots	1		(\$30,064.50)
F14881033	04/11/2025	Liberty Rural	Diesel for Kondinin and Hyden Depots	1	\$30,064.50	
EFT21436	14/11/2025	Hyden Community Resource Centre	Hyden Householder 25/26 4x days	1		(\$750.00)
36939	01/10/2025	Hyden Community Resource Centre	Hyden Householder 25/26 4x days	1	\$750.00	
EFT21437	14/11/2025	Perfect Computer Solutions Pty	Setup of new printer email adress medical centre	1		(\$1,572.50)
29964	30/10/2025	Perfect Computer Solutions Pty	Setup of new printer email adress medical centre	1	\$977.50	
29978	07/11/2025	Perfect Computer Solutions Pty	Fix emails printers and small it issues	1	\$595.00	
EFT21438	14/11/2025	Waveline Tyres	October purchases Tyres and related	1		(\$8,190.73)
60630	10/10/2025	Waveline Tyres	KN66 Joh Deere Grader October purchases	1	\$2,004.20	
60095	14/10/2025	Waveline Tyres	KN65 Grader October purchases Tyres and related consumables	1	\$66.00	
60726	16/10/2025	Waveline Tyres	Small Plant October purchases Tyres and related consumables	1	\$29.83	
60814	22/10/2025	Waveline Tyres	KN64 John Deere Grader October purchases Tyres and related consumables	1	\$1,899.70	
60989	29/10/2025	Waveline Tyres	KN2106 side Tipper Trailer October purchases Tyres and related consumables	1	\$4,191.00	
EFT21439	14/11/2025	Dr Alain Mackie T/A Weerakoon Pty Ltd	DOCTOR'S SERVICES - KONDININ MEDICAL PRACTICE	1		(\$23,100.00)
SEP 25	12/11/2025	Dr Alain Mackie T/A Weerakoon Pty Ltd	DOCTOR'S SERVICES - KONDININ MEDICAL PRACTICE	1	\$23,100.00	
EFT21440	14/11/2025	FEGAN BUILDING SURVEYING	Building Surveyor Services 25/26	1		(\$792.00)
1256	31/10/2025	FEGAN BUILDING SURVEYING	Building Surveyor Services 25/26	1	\$792.00	
EFT21441	14/11/2025	ONSITE RENTAL GROUP	Hire of Ablution block (Hyden Norseman Rd)	1		(\$9,752.27)
4022858	31/10/2025	ONSITE RENTAL GROUP	Hire of Ablution block	1	\$8,203.03	
4017515	31/10/2025	ONSITE RENTAL GROUP	Hire of generator	1	\$1,549.24	
EFT21442	14/11/2025	BRUCE ROCK ENGINEERING	1 x Landing Leg	1		(\$1,115.90)
152449	05/11/2025	BRUCE ROCK ENGINEERING	1 x Landing Leg	1	\$1,115.90	
EFT21443	14/11/2025	ECOWATER SERVICES	Biomax rountince service	1		(\$275.00)
J3399	03/09/2025	ECOWATER SERVICES	Biomax rountince service	1	\$275.00	
EFT21444	14/11/2025	ID Rent Pty Ltd	Hire of Ablution Block	1		(\$17,535.76)

# List of Accounts Due & Submitted to Council 01/11/2025 to 30/11/2025

Chq/EFT/ INV	Date	Name	Description	Bank	Inv Amount	Paid Amount
15050	31/10/2025	ID Rent Pty Ltd	Road sweeper hire, Road sweeper hire (Pederah Rd)	1	\$4,785.00	
15049	31/10/2025	ID Rent Pty Ltd	Hire of Ablution Block (Hyden Golf Club)	1	\$11,809.60	
15406	11/11/2025	ID Rent Pty Ltd	Cleaning fees of hire toilets (Hyden Golf Club)	1	\$941.16	
EFT21445	14/11/2025	WE WILL DO CLEANING SERVICE	Cleaning 03/11/25 - 09/11/25	1		(\$2,420.00)
73	03/11/2025	WE WILL DO CLEANING SERVICE	Cleaning 03/11/25 - 09/11/25	1	\$2,420.00	
EFT21446	14/11/2025	AFGRI EQUIPMENT AUSTRALIA PTY LTD	KN65 Grader 1000 hour service plus parts plus travel,	1		(\$4,906.54)
3021502	22/10/2025	AFGRI EQUIPMENT AUSTRALIA PTY LTD	KN65 Grader 1000 hour service plus parts plus travel,	1	\$4,906.54	
EFT21447	14/11/2025	NEWGROUND WATER SERVICES PTY LTD	Low pressure - diagnose and fix Kondinin Oval	1		(\$2,255.00)
1274611	29/10/2025	NEWGROUND WATER SERVICES PTY LTD	Low pressure - diagnose and fix Kondinin Oval	1	\$2,255.00	
EFT21448	14/11/2025	MINERAL CRUSHING SERVICES (WA) PTY LTD	Supply of aggregate (R2Rs & RRGs Roads Cntruction)	1		(\$19,041.33)
3099	24/10/2025	MINERAL CRUSHING SERVICES (WA) PTY LTD	Supply of aggregate (R2Rs & RRGs Roads Cntruction)	1	\$19,041.33	
EFT21449	14/11/2025	KONDININ ROADHOUSE MOTEL	ULP prepayment	1		(\$735.28)
PREPAYMENT	12/11/2025	KONDININ ROADHOUSE MOTEL	ULP prepayment	1	\$735.28	
EFT21450	14/11/2025	COMPLETE OFFICE SUPPLIES PTY LTD	Parchment paper	1		(\$262.72)
14592024	10/11/2025	COMPLETE OFFICE SUPPLIES PTY LTD	HDMI to USB-C, Parchment paper	1	\$262.72	
EFT21451	14/11/2025	EASTERN DISTRICT PANEL BEATERS & RADIATOR SPECIALISTS	Replacement Wlndscreen KN52	1		(\$1,297.44)
15829	27/10/2025	EASTERN DISTRICT PANEL BEATERS & RADIATOR SPECIALISTS	Replacement Wlndscreen KN52	1	\$1,297.44	
EFT21452	14/11/2025	WM & CL GARDNER	75hrs Water Cart Hire	1		(\$29,691.75)
125	22/10/2025	WM & CL GARDNER	75hrs Water Cart Hire (Hyden Norseman Rd)	1	\$12,168.75	
126	22/10/2025	WM & CL GARDNER	63hrs water cart hire (Hyden Norseman Rd)	1	\$10,221.75	
127	28/10/2025	WM & CL GARDNER	45hrs water cart hire (Hyden Norseman Rd)	1	\$7,301.25	
EFT21453	14/11/2025	Kheldar Pty Ltd	Office incidentals,	1		(\$86.05)
207464	09/10/2025	Kheldar Pty Ltd	Office incidentals,	1	\$39.15	
208131	16/10/2025	Kheldar Pty Ltd	Office incidentals,	1	\$29.95	
209129	28/10/2025	Kheldar Pty Ltd	Office incidentals	1	\$16.95	
EFT21454	14/11/2025	Trish's Cleaning Service	Cleaning Services 03/11/25 - 09/11/25	1		(\$2,706.27)
1122	03/11/2025	Trish's Cleaning Service	Cleaning Services 03/11/25 - 09/11/25	1	\$2,706.27	
EFT21455	14/11/2025	Hyden Delta Agribusiness	Gas Bottle and service charge	1		(\$291.48)
DI5910336	29/10/2025	Hyden Delta Agribusiness	Gas Bottle and service charge	1	\$200.88	
DI5910361	30/10/2025	Hyden Delta Agribusiness	McCanns Rock Gas Bottle	1	\$50.50	
DI5910512	06/11/2025	Hyden Delta Agribusiness	Monthly purchases for November and December 2025	1	\$40.10	
EFT21456	14/11/2025	On Field Pty Ltd	500hr services KN81 Grader	1		(\$1,248.38)
ONF366	31/10/2025	On Field Pty Ltd	500hr services KN81 Grader	1	\$1,248.38	
EFT21457	14/11/2025	Collard Plumbing & Gas	Replace gas regulator at Hyden Golf Club	1		(\$1,905.20)
512	04/11/2025	Collard Plumbing & Gas	Disconnect toilet block and fix mixer tap	1	\$635.80	
513	04/11/2025	Collard Plumbing & Gas	Replace gas regulator at Hyden Golf Club	1	\$638.00	
511	04/11/2025	Collard Plumbing & Gas	Fix urinals at Hyden Rec Centre, Fix urinals toilet seat at The Humps, Unblock drain	1	\$631.40	
EFT21458	14/11/2025	Supagas Pty Limited	Service Charge	1		(\$25.30)
C650859-10-2025	31/10/2025	Supagas Pty Limited	Service Charge	1	\$25.30	
EFT21459	14/11/2025	Merredin Crane Hire	Crane Hire for Toilets at Hyden Golf Club	1		(\$4,778.40)
3874	30/10/2025	Merredin Crane Hire	Crane Hire for Toilets at Hyden Golf Club	1	\$4,778.40	
EFT21460	14/11/2025	Warda Kadak Traffic Services	Traffic Managment	1		(\$55,971.58)
20	28/10/2025	Warda Kadak Traffic Services	Traffic Managment, Pederah Rd & Nth L/G Karlgarin Rd	1	\$19,390.53	
24	04/11/2025	Warda Kadak Traffic Services	Traffic Management, Nth L/G-Karlgarin Rd	1	\$16,198.05	
29	11/11/2025	Warda Kadak Traffic Services	Traffic Managment, Pederah Rd	1	\$20,383.00	
EFT21461	14/11/2025	Bindelluti Pty Ltd	Fix faulty air con at Hyden CRC	1		(\$220.00)
299	12/11/2025	Bindelluti Pty Ltd	Fix faulty air con at Hyden CRC	1	\$220.00	
EFT21462	14/11/2025	WACHS WHEATBELT	76 GRAHAM STREET - BOND REFUND	2		(\$560.00)
T32	14/11/2025	WACHS WHEATBELT	76 GRAHAM STREET - BOND REFUND	2	\$560.00	
EFT21463	14/11/2025	WACHS WHEATBELT	RETURN OF OCTOBER 2025 RENTAL	1		(\$2,085.71)
OCTOBER	14/11/2025	WACHS WHEATBELT	RETURN OF OCTOBER 2025 RENTAL	1	\$2,085.71	

# List of Accounts Due & Submitted to Council 01/11/2025 to 30/11/2025

Chq/EFT/ INV	Date	Name	Description	Bank	Inv Amount	Paid Amount
EFT21464	17/11/2025	Hyden Tennis Club	Hyden Tennis Club Junieur Tournament Donation	1		(\$250.00)
440	10/11/2025	Hyden Tennis Club	Hyden Tennis Club Junieur Tournament Donation	1	\$250.00	
EFT21465	17/11/2025	Avon Waste	Rubbish collection October 2025	1		(\$20,710.27)
72706	31/10/2025	Avon Waste	Rubbish, Recycling, KN WTS, HY WTS, Landfill	1	\$20,710.27	
EFT21466	17/11/2025	Corrigin Shire Council	EHO Services October 2025	1		(\$8,776.90)
19556	12/11/2025	Corrigin Shire Council	EHO Services October 2025	1	\$8,776.90	
EFT21467	17/11/2025	Kondinin Hotel	Catering for Council Meeting and Special Meeting October 25	1		(\$652.00)
31420	31/10/2025	Kondinin Hotel	Catering for Council Meeting and Special Meeting October 25	1	\$652.00	
EFT21468	17/11/2025	McLeods Lawyers Pty Ltd	Road Maintaince Agreements	1		(\$319.00)
148048	28/10/2025	McLeods Lawyers Pty Ltd	Road Maintaince Agreements	1	\$319.00	
EFT21469	17/11/2025	Kondinin Community Resource Centre	Early Years program 25/26 October	1		(\$232.00)
479000	31/10/2025	Kondinin Community Resource Centre	Early Years program 25/26 October	1	\$232.00	
EFT21470	17/11/2025	KARLGARIN COUNTRY CLUB	Rent 20/10/2025-02/11/2025	1		(\$400.00)
49457	03/11/2025	KARLGARIN COUNTRY CLUB	Rent 20/10/2025-02/11/2025,	1	\$400.00	
EFT21471	17/11/2025	WAYFOUND	Planning, design, project management for signage and maps for Kondinin Bush Trail - 50% commencement payment	1		(\$5,390.00)
10068	29/10/2025	WAYFOUND	Planning, design, project management for signage and maps for Kondinin Bush Trail - 50% commencement payment	1	\$5,390.00	
EFT21472	17/11/2025	NEWGROUND WATER SERVICES PTY LTD	Upgrades to Water Infrastructure to Service Kondinin Town Dams (Gent Sets, Pontoon and Pumps) - Stage 2 CWSP Grant (DWER)	1		(\$18,110.40)
1275544	31/10/2025	NEWGROUND WATER SERVICES PTY LTD	Upgrades to Water Infrastructure to Service Kondinin Town Dams (Gent Sets, Pontoon and Pumps) - Stage 2 CWSP Grant (DWER)	1	\$18,110.40	
EFT21473	17/11/2025	WA Contract Ranger Services Pty Ltd	Ranger Services 25/26	1		(\$4,310.63)
6650	26/10/2025	WA Contract Ranger Services Pty Ltd	Ranger Services 25/26	1	\$2,194.50	
6680	08/11/2025	WA Contract Ranger Services Pty Ltd	Ranger Services 25/26	1	\$2,116.13	
EFT21474	17/11/2025	Modularis Pty Ltd	Construction of Karlgarin Bowling Club Building	1		(\$120,985.79)
7642	31/10/2025	Modularis Pty Ltd	Construction of Karlgarin Bowling Club Building	1	\$120,985.79	
EFT21475	17/11/2025	Telair Pty Ltd	October internet	1		(\$811.80)
TA20941-076	31/10/2025	Telair Pty Ltd	October internet	1	\$811.80	
EFT21476	18/11/2025	Kondinin Social Club	Payroll deductions	1		(\$60.00)
DEDUCTION	16/11/2025	Kondinin Social Club	Payroll deductions	1	\$60.00	
EFT21477	18/11/2025	Australian Services Union	Payroll deductions	1		(\$73.50)
DEDUCTION	16/11/2025	Australian Services Union	Payroll deductions	1	\$73.50	
EFT21478	18/11/2025	Kondinin Trust Fund	Payroll deductions	1		(\$1,065.00)
DEDUCTION	16/11/2025	Kondinin Trust Fund	Payroll deductions	1	\$1,065.00	
EFT21479	18/11/2025	Child Support Agency	Payroll deductions	1		(\$817.87)
DEDUCTION	16/11/2025	Child Support Agency	Payroll deductions	1	\$817.87	
EFT21480	18/11/2025	S U CRISPS CORNER PTY LTD	Payroll deductions	1		(\$100.00)
DEDUCTION	16/11/2025	S U CRISPS CORNER PTY LTD	Payroll deductions	1	\$100.00	
EFT21481	18/11/2025	RR & SB Growden	Rates refund for assessment A2288 188	1		(\$6,032.72)
A2288	18/10/2025	RR & SB Growden	Rates refund for assessment A2288 188	1	\$5,449.42	
A2286	18/10/2025	RR & SB Growden	Rates refund for assessment A2286 UNIT . 188	1	\$583.30	
EFT21482	20/11/2025	TONI MARIE SMEED	Council sitting fee & travel reimbursement - October & November 2025	1		(\$1,396.46)
SITTING FEES	20/11/2025	TONI MARIE SMEED	OCM Oct 25, OCM and Councillor induction seminar Nov 25, OCM Nov 25 Travel	1	\$1,396.46	
EFT21483	20/11/2025	PAUL SEIMON GREEN	Council sitting fee - October & November 2025	1		(\$500.00)
SITTING	20/11/2025	PAUL SEIMON GREEN	OCM Oct 25, OCM Nov 25	1	\$500.00	
EFT21484	20/11/2025	MURRAY WILLIAM JAMES	Council sitting fee & travel reimbursement - October & November 2025	1		(\$638.24)
SITTING FEES	20/11/2025	MURRAY WILLIAM JAMES	OCM Oct 25, OCM Nov 25, OCM Nov 25 Travel, OCM Nov 25 Travel	1	\$638.24	
EFT21485	20/11/2025	RICHARD KENT MOURITZ	Council sitting fee & travel reimbursement - October & November 2025	1		(\$894.40)
SITTING FEES	20/11/2025	RICHARD KENT MOURITZ	Ocm Oct 25 Travel, Ocm Nov 25 Travel, Ocm Oct 25, Ocm Nov 25	1	\$894.40	

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Chq/EFT/ INV	Date	Name	Description	Bank	Inv Amount	Paid Amount
EFT21486	20/11/2025	DARREN LYND SAY POOL	Council sitting fee - October & November 2025	1		(\$500.00)
SITTING	20/11/2025	DARREN LYND SAY POOL	OCM Oct 25, OCM Nov 25	1	\$500.00	
EFT21487	20/11/2025	BRUCE BROWNING	Council sitting fee & travel reimbursement - October & November 2025	1		(\$695.84)
SITTING FEES	20/11/2025	BRUCE BROWNING	OCM Oct 25, OCM Nov 25, OCM Nov 25 Travel, OCM Oct 25 Travel	1	\$695.84	
EFT21488	20/11/2025	Beverley Gangell	Council sitting fee & travel reimbursement - October & November 2025	1		(\$615.20)
SITTING FEES	20/11/2025	Beverley Gangell	OCM Oct 25, OCM Nov 25, OCM Nov 25 Travel	1	\$615.20	
EFT21489	20/11/2025	Golden Era Signs	Upgrade to Signage at Hyden Information Bay	1		(\$5,800.00)
377	17/11/2025	Golden Era Signs	Upgrade to Signage at Hyden Information Bay	1	\$5,800.00	
EFT21490	20/11/2025	K & J Motor Service	Replace belt and pulleys KN63	1		(\$1,208.80)
56232	05/11/2025	K & J Motor Service	Replace belt and pulleys KN63	1	\$1,208.80	
EFT21491	20/11/2025	Kondinin Building Service - Contract	Building Maintenance CN014 - 1153 - 17/11/25	1		(\$2,105.11)
1153	17/11/2025	Kondinin Building Service - Contract	Building Maintenance CN014 - 1153 - 17/11/25	1	\$2,105.11	
EFT21492	20/11/2025	McCubbing Transport	Earth moving services	1		(\$8,027.25)
17382	29/10/2025	McCubbing Transport	Earth moving services RRG Hyden Mt Walker Rd	1	\$5,871.25	
17401	11/11/2025	McCubbing Transport	Earth moving services RRG Hyden Mt Walker Rd	1	\$2,156.00	
EFT21493	20/11/2025	Synergy	STREET LIGHTS, KONDININ AQUATIC CENTRE, HYDEN SWIMMING POOL, STANDPIPES, BORE ETC - 29/08/2025 - 28/10/2025	1		(\$24,950.71)
KONDININ E	18/11/2025	Synergy	120 582 750 OVAL SERVICE CHARGE & USAGE (kWh);, *721 416 270 OFFICE (4/5) SERVICE CHARGE & USAGE TOTAL (kWh);, *721 416 270 LIBRARY (1/5) SERVICE CHARGE & USAGE AS OFFICE, 594 928 510 TV HUT SERVICE CHARGE & USAGE (kWh);, 565 386 830 COMMUNITY GARDEN SERVICE CHARGE & USAGE (kWh);, STAFF RECORD - 731 009 530 CEOS HOUSE SERVICE CHARGE & USAGE (kWh);, *903 011 310 PAVILLION (1/3) SERVICE CHARGE & USAGE (kWh);, TO BILL - *903 011 310 COUNTRY CLUB (2/3) SERVICE CHARGE & USAGE (kWh);, 505 894 990 HALL SERVICE CHARGE & USAGE (kWh);, 843 916 350	1	\$8,437.15	
HYDEN ELEC	18/11/2025	Synergy	321 573 390 STANDPIPE LA OVAL SERVICE CHARGE & USAGE (kWh);, 692 628 830 KARLGARIN HALL SERVICE CHARGE & USAGE (kWh);, 193 536 030 HYDEN HALL SERVICE CHARGE & USAGE (kWh);, *177 002 250 HYDEN OFFICE LIBRARY (1/2) SERVICE CHARGE & USAGE (kWh);, *177 002 250 HYDEN OFFICE TRANSPORT (1/2) SERVICE CHARGE & USAGE (kWh);, 367 275 010 INFORMATION BAY SERVICE CHARGE & USAGE (kWh);, 720 436 750 HYDEN DEPOT SERVICE CHARGE & USAGE (kWh);, 166	1	\$4,684.03	
BORES & MISC	18/11/2025	Synergy	448 252 110 STREET LIGHTING SERVICE CHARGE & USAGE (kWh);, 146 909 270 WESTS BORE SERVICE CHARGE & USAGE (kWh);, 198 589 350 KONDININ AQUATIC CENTRE SERVICE CHARGE & USAGE (kWh);, TO BILL KULIN 50% - 548 297 510 STANDPIPE LA SERVICE CHARGE & USAGE (kWh);, 606 740 590 HYDEN SWIMMING POOL SERVICE CHARGE & USAGE (kWh);, 101 965 630 GOLF CLUB BORE SERVICE CHARGE & USAGE (kWh);, TO BILL KULIN 50% - 736 561 830 STANDPIPE LA SERVICE CHARGE & USAGE	1	\$11,829.53	
EFT21494	20/11/2025	LGISWA	Insurance Second Instalment	1		(\$14,818.52)
25-26	19/11/2025	LGISWA	Insurance GST payment fix up Motor Vehciles	1	\$2,730.85	
25/26	19/11/2025	LGISWA	GST payment fix up property insurance	1	\$12,087.67	
EFT21495	20/11/2025	Metal Artwork Badges	Name Badges New Staff	1		(\$94.60)
35286	11/11/2025	Metal Artwork Badges	Name Badges New Staff	1	\$74.36	
35371	14/11/2025	Metal Artwork Badges	name badge new Cr	1	\$20.24	
EFT21496	20/11/2025	Perfect Computer Solutions Pty Ltd	Fix synergy and printer for MCS	1		(\$340.00)
29995	18/11/2025	Perfect Computer Solutions Pty Ltd	Fix synergy and printer for MCS	1	\$340.00	
EFT21497	20/11/2025	HYDEN TRANSPORT	Cartage of aggregate	1		(\$12,812.43)

# List of Accounts Due & Submitted to Council 01/11/2025 to 30/11/2025

Chq/EFT/ INV	Date	Name	Description	Bank	Inv Amount	Paid Amount
927	06/11/2025	HYDEN TRANSPORT	Cartage of aggregate RRG Lovering Road , Cartage of aggregate SLRIP Hyden Norseman Rd	1	\$12,812.43	
EFT21498	20/11/2025	Dr Alain Mackie T/A Weerakoon Pty Ltd	November 2025 (7 days)	1		(\$11,550.00)
NOVEMBER 25	17/11/2025	Dr Alain Mackie T/A Weerakoon Pty Ltd	DOCTOR'S SERVICES - KONDININ MEDICAL PRACTICE	1	\$11,550.00	
EFT21499	20/11/2025	Mallebee - KW & DH Graham	Gravel for resheeting BushFire Rock Road	1		(\$13,043.25)
37	13/11/2025	Mallebee - KW & DH Graham	Gravel for resheeting BushFire Rock Road	1	\$13,043.25	
EFT21500	20/11/2025	FEGAN BUILDING SURVEYING	Building Surveyor Services 25/26	1		(\$792.00)
1257	17/11/2025	FEGAN BUILDING SURVEYING	Building Surveyor Services 25/26	1	\$792.00	
EFT21501	20/11/2025	ELGAS LIMITED	1x bottle of gas	1		(\$379.54)
1611264510	11/11/2025	ELGAS LIMITED	1x bottle of gas	1	\$189.77	
1611264509	11/11/2025	ELGAS LIMITED	1x Bottle gas Chalet 2	1	\$189.77	
EFT21502	20/11/2025	THE AG SHOP	November Purchases	1		(\$3,075.25)
10021397	20/06/2025	THE AG SHOP	November Purchases	1	\$466.77	
10021622	03/07/2025	THE AG SHOP	November Purchases	1	\$214.48	
10021783	16/07/2025	THE AG SHOP	November Purchases	1	\$1,685.88	
10022372	20/08/2025	THE AG SHOP	November Purchases	1	\$33.57	
10023123	26/09/2025	THE AG SHOP	November Purchases	1	\$265.29	
10024457	12/11/2025	THE AG SHOP	November Purchases	1	\$107.49	
10024480	13/11/2025	THE AG SHOP	November Purchases	1	\$38.24	
10024498	14/11/2025	THE AG SHOP	November Purchases	1	\$183.54	
10024558	18/11/2025	THE AG SHOP	November Purchases	1	\$24.56	
10024593	18/11/2025	THE AG SHOP	November Purchases	1	\$55.43	
EFT21503	20/11/2025	DYNAMIC CLEANING SERVICES & GENERAL BUILDING MAINTENANCE	Gutter Clean Kondinin Depot	1		(\$6,600.00)
1437	01/10/2025	DYNAMIC CLEANING SERVICES & GENERAL BUILDING MAINTENANCE	Gutter Clean: 21 Young Ave, 84 Graham Street, 30 Repacholi Parade, 76 Graham Street, 46 Graham Street, 41 Repacholi, 3 Hinck Street, 51 Jones Street, 28 Repacholi Parade, 35 Smith Loop, 4 Wignell, 94 Graham Street	1	\$2,255.00	
1438	18/11/2025	DYNAMIC CLEANING SERVICES & GENERAL BUILDING MAINTENANCE	Gutter Clean: Kondinin Shire Office, Kondinin Depot, Kondinin Town Hall, Karlgarin Town Hall, Karlgarin Public Toilets, Hyden Rec Centre, Hyden Day Care, Hyden Youth Base, Hyden Netball Shed, Hyden Depot, Wave Rock Shelters, Hyden CRC, Hyden Town Hall	1	\$4,345.00	
EFT21504	20/11/2025	PERITUS TECHNOLOGY	Ticket Machine 25/26	1		(\$338.91)
104392	10/11/2025	PERITUS TECHNOLOGY	Ticket Machine 25/26	1	\$338.91	
EFT21505	20/11/2025	WE WILL DO CLEANING SERVICE	Cleaning Service contract 10/11/2025 - 16/11/2025	1		(\$2,208.25)
74	10/11/2025	WE WILL DO CLEANING SERVICE	Cleaning Service contract 10/11/2025 - 16/11/2025	1	\$2,208.25	
EFT21506	20/11/2025	NEWGROUND WATER SERVICES PTY LTD	Oval Renos Claim 2	1		(\$10,216.80)
1275302	31/10/2025	NEWGROUND WATER SERVICES PTY LTD	Oval Renos Claim 2, Oval Renos Claim 2	1	\$10,216.80	
EFT21507	20/11/2025	CORSIGN	Various Signs For Pederah Road - R2R - 0147	1		(\$286.00)
99935	13/11/2025	CORSIGN	Various Signs For Pederah Road - R2R - 0147	1	\$286.00	
EFT21508	20/11/2025	WA COUNTRY HEALTH SERVICE	Room rent for Hyden Medical (June to Nov 25)	1		(\$3,960.00)
682547	13/11/2025	WA COUNTRY HEALTH SERVICE	Room rent for Hyden Medical (June to Nov 25)	1	\$3,960.00	
EFT21509	20/11/2025	CLOUD COLLECTIONS PTY LTD	Sale of land advertising anand solicitor fees	1		(\$6,446.00)
7758	31/10/2025	CLOUD COLLECTIONS PTY LTD	Sale of land advertising anand solicitor fees	1	\$6,446.00	
EFT21510	20/11/2025	Rural South Coast RAY WHITE	Hyden Office rental invoice - November 2025	1		(\$3,750.00)
6944	13/11/2025	Rural South Coast RAY WHITE	Hyden Office Rent	1	\$1,950.00	
6943	13/11/2025	Rural South Coast RAY WHITE	CEO house rent 7/11/2025 - 04/12/2025	1	\$1,800.00	
EFT21511	20/11/2025	CRISP WIRELESS PTY LTD	KN Office, Hy Office, KN medical, HY medical, KN Depot, 6 hinck	1		(\$634.00)
202501009605	14/11/2025	CRISP WIRELESS PTY LTD	KN Office, Hy Office, KN medical, HY medical, KN Depot, 6 hinck	1	\$634.00	
EFT21512	20/11/2025	Trish's Cleaning Service	Cleaning Services 10/11/2025 - 16/11/2025	1		(\$2,267.26)
1123	10/11/2025	Trish's Cleaning Service	Cleaning Services 10/11/2025 - 16/11/2025	1	\$2,267.26	
EFT21513	20/11/2025	Kondinin Rural Supplies Pty Ltd	Mosquito Control	1		(\$4,455.77)
SEPTEMBER	01/09/2025	Kondinin Rural Supplies Pty Ltd	Plants, Depot Consumables, Spraying Equipment,	1	\$1,070.55	

# List of Accounts Due & Submitted to Council 01/11/2025 to 30/11/2025

Chq/EFT/ INV	Date	Name	Description	Bank	Inv Amount	Paid Amount
OCTOBER 25	01/10/2025	Kondinin Rural Supplies Pty Ltd	Depot Consumables, Gardening Consumables, Mosquito Control	1	\$3,385.22	
EFT21514	20/11/2025	EMP Consulting	Fire Compliance Report for Kondinin Pavilion	1		(\$4,636.50)
3303	12/11/2025	EMP Consulting	Fire Compliance Report for Kondinin Pavilion	1	\$4,636.50	
EFT21515	20/11/2025	Windcave Pty. Limited	Ticket Machine usage 25 october	1		(\$196.70)
3032168	31/10/2025	Windcave Pty. Limited	Ticket Machine usage 25 october	1	\$196.70	
EFT21516	27/11/2025	Abco	Toilet rolls, garbage bags, disinfectant, soap dispensers, glass cleaner, hand towels, urinal cubes	1		(\$1,759.12)
1104154	21/11/2025	Abco	Toilet rolls, garbage bags, disinfectant, soap dispensers, glass cleaner, hand towels, urinal	1	\$1,759.12	
EFT21517	27/11/2025	Team Global Express Pty Ltd	Abco	1		(\$316.81)
0677	16/11/2025	Team Global Express Pty Ltd	Abco, Mal**enwe	1	\$257.18	
0678	23/11/2025	Team Global Express Pty Ltd	Corsign	1	\$59.63	
EFT21518	27/11/2025	AJE Contractors	Water Cart Hire 62hrs	1		(\$22,728.75)
53	03/11/2025	AJE Contractors	Water Cart Hire 43.5hrs (hyden Mt Walker Rd)	1	\$6,938.25	
54	10/11/2025	AJE Contractors	Water Cart Hire 62hrs (Lovering Rd)	1	\$9,889.00	
55	22/11/2025	AJE Contractors	Water cart Hire 37 hrs (Hyden Norseman Rd)	1	\$5,901.50	
EFT21519	27/11/2025	Synergy	198 589 350 KN Pool	1		(\$5,557.76)
2050562376	30/10/2025	Synergy	168280360 Franich Power usage	1	\$178.68	
2062540377	30/10/2025	Synergy	413 766 460 CEO Rental Power usage	1	\$755.46	
198 589 350	24/11/2025	Synergy	198 589 350 KN Pool	1	\$2,428.43	
2066568697	24/11/2025	Synergy	177002250 Hyden Library, 177002250	1	\$2,195.19	
EFT21520	27/11/2025	Landgate	UV Interim Rural Areas	1		(\$145.44)
77058418	25/11/2025	Landgate	UV Interim Rural Areas	1	\$145.44	
EFT21521	27/11/2025	Local Health Authorities Analytical Committee	Annual Analytical Services 25/26	1		(\$414.93)
MA2025-067	09/07/2025	Local Health Authorities Analytical Committee	Annual Analytical Services 25/26,	1	\$414.93	
EFT21522	27/11/2025	Department of Fire & Emergency Services	Quarter 2 ESL 25/26	1		(\$23,522.40)
160363	21/11/2025	Department of Fire & Emergency Services	Quarter 2 ESL 25/26	1	\$23,522.40	
EFT21523	27/11/2025	Metal Artwork Badges	Updated desk plaques for outgoing councillors	1		(\$43.56)
35493	23/11/2025	Metal Artwork Badges	Updated desk plaques for outgoing councillors	1	\$43.56	
EFT21524	27/11/2025	Liberty Rural	DIESEL - KONDININ & HYDEN DEPOTS	1		(\$14,356.00)
FI320001376	21/11/2025	Liberty Rural	DIESEL - KONDININ & HYDEN DEPOTS	1	\$14,356.00	
EFT21525	27/11/2025	Best Office Systems	Printing b&W 2798 colour 2802	1		(\$545.79)
653267	24/11/2025	Best Office Systems	Printing b&W 2798 colour 2802,	1	\$545.79	
EFT21526	27/11/2025	Hyden Community Resource Centre	Water Use at Hyden CRC	1		(\$1,622.90)
37165	20/11/2025	Hyden Community Resource Centre	Water Use at Hyden CRC	1	\$1,400.01	
37166	20/11/2025	Hyden Community Resource Centre	Water Use at Hyden CRC	1	\$222.89	
EFT21527	27/11/2025	Perfect Computer Solutions Pty Ltd	Additional IT works to transfer pharmacy documentation for Kondinin Medical Centre	1		(\$850.00)
30002	25/11/2025	Perfect Computer Solutions Pty Ltd	Additional IT works to transfer pharmacy documentation for Kondinin Medical Centre	1	\$850.00	
EFT21528	27/11/2025	RC EATON	Escort Dozer to Pit near Lovering Road	1		(\$500.00)
496	20/11/2025	RC EATON	Escort Dozer to Pit near Lovering Road	1	\$500.00	
EFT21529	27/11/2025	THE AG SHOP	November Purchases	1		(\$167.63)
10024612	19/11/2025	THE AG SHOP	November Purchases	1	\$81.05	
10024680	21/11/2025	THE AG SHOP	November Purchases	1	\$86.58	
EFT21530	27/11/2025	ASSET VALUATION ADVISORY	Land value for vacant shire propeties at 74 Graham Street, 19 Rankin Street and 49 Radbourne Drive	1		(\$4,180.00)
2473	20/11/2025	ASSET VALUATION ADVISORY	Land value for vacant shire propeties at 74 Graham Street, 19 Rankin Street and 49 Radbourne Drive	1	\$3,300.00	
2474	26/11/2025	ASSET VALUATION ADVISORY	Market Rental Value for 6 Cottle Way, Kondinin	1	\$880.00	
EFT21531	27/11/2025	WE WILL DO CLEANING	Cleaning Services 17/11/2025 -23/11/2025	1		(\$2,147.75)
75	17/11/2025	WE WILL DO CLEANING	Cleaning Services 17/11/2025 -23/11/2025	1	\$2,147.75	
EFT21532	27/11/2025	WA Contract Ranger Services Pty Ltd	Ranger Services 25/26	1		(\$2,246.75)
6708	22/11/2025	WA Contract Ranger Services Pty Ltd	Ranger Services 25/26	1	\$2,246.75	
EFT21533	27/11/2025	WEST COAST ASBESTOS REGISTERS	Removal of Illegally Dumped Asbestos	1		(\$550.00)

# List of Accounts Due & Submitted to Council 01/11/2025 to 30/11/2025

Chq/EFT/ INV	Date	Name	Description	Bank	Inv Amount	Paid Amount
53	23/11/2025	WEST COAST ASBESTOS REGISTERS	Removal of Illegally Dumped Asbestos	1	\$550.00	
EFT21534	27/11/2025	COMPLETE OFFICE SUPPLIES PTY LTD	October 25 order	1		(\$582.15)
14545136	23/10/2025	COMPLETE OFFICE SUPPLIES PTY LTD	October 25 order	1	\$297.33	
14631213	21/11/2025	COMPLETE OFFICE SUPPLIES PTY LTD	November Order 25	1	\$284.82	
EFT21535	27/11/2025	AUSTRALIA POST - GATEWAY	Commisson Kondinin Caravan Park Booking Payments	1		(\$1.56)
1014358597	12/11/2025	AUSTRALIA POST - GATEWAY	Commisson Kondinin Caravan Park Booking Payments	1	\$1.56	
EFT21536	27/11/2025	Trish's Cleaning Service	Cleaning Services 17/11/2025 -23/11/2025	1		(\$2,799.22)
1124	17/11/2025	Trish's Cleaning Service	Cleaning Services 17/11/2025 -23/11/2025	1	\$2,799.22	
EFT21537	27/11/2025	Hyden Delta Agribusiness	Monthly purchases for November and December 2025	1		(\$19.15)
DI5910794	25/11/2025	Hyden Delta Agribusiness	Monthly purchases for November and December 2025	1	\$19.15	
EFT21538	27/11/2025	Fraser & Jenkinson Pty Ltd T/as Print Media Group	PERMIT TO SET FIRES TO BUSH PADS - PACK OF 5 - DFSZZPAD0015	1		(\$85.09)
2237176	26/11/2025	Fraser & Jenkinson Pty Ltd T/as Print Media Group	PERMIT TO SET FIRES TO BUSH PADS - PACK OF 5 - DFSZZPAD0015	1	\$85.09	
EFT21539	27/11/2025	Xav Group Pty Ltd	Hyden Pool Management Contract 25 - 26 season	1		(\$23,408.00)
168	15/11/2025	Xav Group Pty Ltd	Hyden Pool Management Contract 25 - 26 season	1	\$23,408.00	
EFT21540	27/11/2025	Tyres & More Kondinin	4x Tyres supply and Fit	1		(\$3,100.00)
SI0003750	11/11/2025	Tyres & More Kondinin	2 x new tyres for KN 52	1	\$680.00	
SI0004226	24/11/2025	Tyres & More Kondinin	4x Tyres supply and Fit KNO	1	\$2,420.00	
659	12/11/2025	Greg Gleeson	RETURN OF NOMINATION DEPOSIT	2		(\$100.00)
T1	12/11/2025	Greg Gleeson	RETURN OF NOMINATION DEPOSIT	2	\$100.00	
19533	04/11/2025	Kondinin Shire	Payroll deductions	1		(\$275.00)
DEDUCTION	02/11/2025	Kondinin Shire	Payroll deductions	1	\$275.00	
19534	14/11/2025	DAVID PETER SYMCOX	Reimbursement for purchase of plants for Hyden Pool	1		(\$31.68)
REIMBURSEME NT	12/11/2025	DAVID PETER SYMCOX	Reimbursement for purchase of plants for Hyden Pool	1	\$31.68	
19535	18/11/2025	Kondinin Shire	Payroll deductions	1		(\$275.00)
DEDUCTION	16/11/2025	Kondinin Shire	Payroll deductions	1	\$275.00	
19536	26/11/2025	Water Corporation	HYDEN KARLGARIN WATER	1		(\$6,467.61)
KONDININ	26/11/2025	Water Corporation	9007769796 - CARAVAN PARK GRAHAM STREET SERVICE CHARGE & USAGE (kWh); 9025426543 - Nurses 51A, SERVICE CHARGE & USAGE (kWh), 9025426543 - Nurses 51B, SERVICE CHARGE & USAGE (kWh)	1	\$1,187.68	
HYDEN/KARL	26/11/2025	Water Corporation	9007773170 - HYDEN HALL LYNCH ST SERVICE CHARGE & USAGE (kWh); 9007773437 - HYDEN PAVILLION LOT 151 RESERVE SERVICE CHARGE & USAGE (kWh); 9007773496 - HYDEN DAYCARE MCPHERSON ST SERVICE CHARGE & USAGE (kWh); 9007773760 - HYDEN DEPOT CLAYTON ST SERVICE CHARGE & USAGE (kWh); ***9009779787 - STAFF HOUSING HALLIDAY 37 RADBOURNE DR SERVICE CHARGE & USAGE (kWh); 9011086621 - INFORMATION BAY LOT 45 SERVICE CHARGE & USAGE (kWh); ***9013344452 - STAFF HOUSING HEALY 35 SMITH LP SERVICE CHARGE & USAGE (kWh); ***9015228383 - STAFF HOUSING HANN	1	\$4,981.70	
STANDPIPES	26/11/2025	Water Corporation	9014384632 - STANDPIPE LA MELBA STREET SERVICE CHARGE & USAGE (kWh); 9007772688 - STANDPIPE LA FEDERAL STREET RESERVE SERVICE CHARGE & USAGE (kWh); 9024418285 - STANDPIPE LOVERING ROAD RESERVE ADJ LC 2147 SERVICE CHARGE & USAGE (kWh)	1	\$298.23	
DD23298.1	05/11/2025	Transport	HYDEN LICENSING	1		(\$811.50)
HYD05/11/2025	05/11/2025	Transport	HYDEN LICENSING	1	\$811.50	
DD23303.1	06/11/2025	Transport	HYDEN LICENSING	1		(\$2,069.45)
HYD 06/11/2025	06/11/2025	Transport	HYDEN LICENSING	1	\$2,069.45	
DD23314.1	07/11/2025	Transport	HYDEN LICENSING	1		(\$542.75)
HYD 07/11/2025	07/11/2025	Transport	HYDEN LICENSING	1	\$542.75	
DD23318.1	10/11/2025	Transport	HYDEN LICENSING	1		(\$33.30)
HYD10/11/2025	10/11/2025	Transport	HYDEN LICENSING	1	\$33.30	
DD23325.1	11/11/2025	Transport	HYDEN LICENSING	1		(\$3,206.10)
HYD11/11/2025	11/11/2025	Transport	HYDEN LICENSING	1	\$3,206.10	

# List of Accounts Due & Submitted to Council 01/11/2025 to 30/11/2025

Chq/EFT/ INV	Date	Name	Description	Bank	Inv Amount	Paid Amount
DD23329.1	12/11/2025	Transport	HYDEN LICENSING	1		(\$154.10)
HYD12/11/2025	12/11/2025	Transport	HYDEN LICENSING	1	\$154.10	
DD23342.1	14/11/2025	Transport	HYDEN LICENSING	1		(\$91.05)
HYD 14/11/2025	14/11/2025	Transport	HYDEN LICENSING	1	\$91.05	
DD23366.1	20/11/2025	Transport	HYDEN LICENSING	1		(\$78.25)
HYD 20/11/2025	20/11/2025	Transport	HYDEN LICENSING	1	\$78.25	
DD23370.1	21/11/2025	Transport	HYDEN LICENSING	1		(\$1,270.10)
HYD 21/11/2025	21/11/2025	Transport	HYDEN LICENSING	1	\$1,270.10	
DD23383.1	26/11/2025	Transport	HYDEN LICENSING	1		(\$184.55)
HYD 26/11/2025	26/11/2025	Transport	HYDEN LICENSING	1	\$184.55	
DD23410.1	28/11/2025	Transport	HYDEN LICENSING	1		(\$3,084.15)
HYD 28/11/2025	28/11/2025	Transport	HYDEN LICENSING	1	\$3,084.15	
DD23292.1	04/11/2025	Transport	Kondinin Licensing	1		(\$45.05)
KND04/11/2025	04/11/2025	Transport	Kondinin Licensing	1	\$45.05	
DD23296.1	05/11/2025	Transport	Kondinin Licensing	1		(\$199.90)
KND5/11/2025	05/11/2025	Transport	Kondinin Licensing	1	\$199.90	
DD23305.1	06/11/2025	Transport	Kondinin Licensing	1		(\$20.50)
KND6.11.2025	06/11/2025	Transport	Kondinin Licensing	1	\$20.50	
DD23316.1	07/11/2025	Transport	Kondinin Licensing	1		(\$891.90)
KND7.11.2025	07/11/2025	Transport	Kondinin Licensing	1	\$891.90	
DD23322.1	11/11/2025	Transport	Kondinin Licensing	1		(\$91.05)
KND 11/11/2025	11/11/2025	Transport	Kondinin Licensing	1	\$91.05	
DD23331.1	12/11/2025	Transport	Kondinin Licensing	1		(\$168.70)
KND12.11.2025	12/11/2025	Transport	Kondinin Licensing	1	\$168.70	
DD23335.1	13/11/2025	Transport	Kondinin Licensing	1		(\$190.05)
KND13/11/2025	13/11/2025	Transport	Kondinin Licensing	1	\$190.05	
DD23348.1	17/11/2025	Transport	Kondinin Licensing	1		(\$120.50)
KND17.11.2025	17/11/2025	Transport	Kondinin Licensing	1	\$120.50	
DD23359.1	18/11/2025	Transport	Kondinin Licensing	1		(\$150.80)
KND18.11.2025	18/11/2025	Transport	Kondinin Licensing	1	\$150.80	
DD23361.1	19/11/2025	Transport	Kondinin Licensing	1		(\$570.80)
KND 19/11/2025	19/11/2025	Transport	Kondinin Licensing	1	\$570.80	
DD23368.1	21/11/2025	Transport	Kondinin Licensing	1		(\$259.35)
KND21/11/2025	21/11/2025	Transport	Kondinin Licensing	1	\$259.35	
DD23373.1	24/11/2025	Transport	Kondinin Licensing	1		(\$158.00)
KND24.11.25	24/11/2025	Transport	Kondinin Licensing	1	\$158.00	
DD23377.1	25/11/2025	Transport	Kondinin Licensing	1		(\$173.35)
KND25.11.25	25/11/2025	Transport	Kondinin Licensing	1	\$173.35	
DD23380.1	26/11/2025	Transport	Kondinin Licensing	1		(\$32.00)
KND26/11/25	26/11/2025	Transport	Kondinin Licensing	1	\$32.00	
DD23288.1	03/11/2025	National Australia Bank	Credit cards charges for the month of October 2025	1		(\$9,235.85)
ceo's cc	03/11/2025	National Australia Bank	CEO's Credit card charges: Kondinin Medical Centre-A Kemp Pre-employment Medical \$220.00, Kondinin Medical Centre-S Duckworth Pre-employment Medical \$220.00, monthly card fee \$9.00	1	\$449.00	
mcs'cc	03/11/2025	National Australia Bank	MCS' Credit card charges: Dept of Health-Medical Centre Poison License \$87.00, Adobe Acrobat Subs \$232.33, DOT-MDL G Valenta \$48.20, KN04 fuel \$162.03, monthly card fee \$9.00	1	\$538.56	
mpa's cc	03/11/2025	National Australia Bank	MPA's Credit card charges: SiteDOCS workflow Auto system \$3,522.34, Plumbing Cannington Pty Ltd-Auto urn for Karlgarin Bowling Club Building \$1,149.61, CANVA SURRY HILLS-Swimming Pool Passes \$36.00, monthly card fee \$9.00	1	\$4,716.95	
mow's cc	03/11/2025	National Australia Bank	MoW's Credit card charges: SiteDOCS workflow Auto System \$3,522.34 monthly card fee \$9.00	1	\$3,531.34	
DD23285.1	02/11/2025	WA Local Government	Payroll deductions	1		(\$9,343.69)
SUPER	02/11/2025	WA Local Government	Superannuation contributions	1	\$7,958.82	
DEDUCTION	02/11/2025	WA Local Government	Payroll deductions	1	\$548.67	
DEDUCTION	02/11/2025	WA Local Government	Payroll deductions	1	\$20.00	
DEDUCTION	02/11/2025	WA Local Government	Payroll deductions	1	\$138.64	
DEDUCTION	02/11/2025	WA Local Government	Payroll deductions	1	\$308.77	
DEDUCTION	02/11/2025	WA Local Government	Payroll deductions	1	\$100.00	
DEDUCTION	02/11/2025	WA Local Government	Payroll deductions	1	\$80.52	

# List of Accounts Due & Submitted to Council 01/11/2025 to 30/11/2025

Chq/EFT/ INV	Date	Name	Description	Bank	Inv Amount	Paid Amount
DEDUCTION	02/11/2025	WA Local Government	Payroll deductions	1	\$188.27	
DD23285.2	02/11/2025	MERCER SMART SUPER	Superannuation contributions	1		(\$116.55)
SUPER	02/11/2025	MERCER SMART SUPER	Superannuation contributions	1	\$116.55	
DD23285.3	02/11/2025	Australian Super	Superannuation contributions	1		(\$1,294.46)
SUPER	02/11/2025	Australian Super	Superannuation contributions	1	\$1,294.46	
DD23285.4	02/11/2025	cBus Super Administration	Superannuation contributions	1		(\$338.76)
SUPER	02/11/2025	cBus Super Administration	Superannuation contributions	1	\$338.76	
DD23285.5	02/11/2025	Host Plus	Superannuation contributions	1		(\$539.06)
SUPER	02/11/2025	Host Plus	Superannuation contributions	1	\$539.06	
DD23285.6	02/11/2025	MLC Nominees Pty Ltd	Superannuation contributions	1		(\$130.76)
DEDUCTION	02/11/2025	MLC Nominees Pty Ltd	Superannuation contributions	1	\$29.72	
SUPER	02/11/2025	MLC Nominees Pty Ltd	Superannuation contributions	1	\$101.04	
DD23285.7	02/11/2025	Q SUPER	Superannuation contributions	1		(\$267.63)
SUPER	02/11/2025	Q SUPER	Superannuation contributions	1	\$267.63	
DD23285.8	02/11/2025	SPIRIT SUPER	Superannuation contributions	1		(\$109.90)
SUPER	02/11/2025	SPIRIT SUPER	Superannuation contributions	1	\$109.90	
DD23285.9	02/11/2025	THE TRUSTEE FOR	Superannuation contributions	1		(\$196.14)
SUPER	02/11/2025	THE TRUSTEE FOR	Superannuation contributions	1	\$196.14	
DD23288.4	03/11/2025	Westnet Pty Ltd	INTERNET - OCTOBER 2025	1		(\$89.95)
OCTO 25	20/10/2025	Westnet Pty Ltd	INTERNET - OCTOBER 2025	1	\$89.95	
DD23290.1	14/11/2025	Western Australian Treasury	Loan No. 134A Interest payment - SSL Hyden	1		(\$17,508.19)
134A	14/11/2025	Western Australian Treasury	Loan No. 134A Principal payment - SSL Hyden	1	\$17,508.19	
DD23294.1	04/11/2025	Messages On Hold	MESSAGES ON HOLD FOR TELEPHONE SYSTEM - OCT-DEC 25	1		(\$1,286.85)
OCT-DEC 25	04/11/2025	Messages On Hold	MESSAGES ON HOLD FOR TELEPHONE SYSTEM - OCT-DEC 25	1	\$1,286.85	
DD23312.1	06/11/2025	AUSTRALIA POST - GATEWAY	Commisson Kondinin Caravan Park Booking Payments	1		(\$24.54)
FZ-20251106	06/11/2025	AUSTRALIA POST - GATEWAY	Commisson Kondinin Caravan Park Booking Payments	1	\$24.54	
DD23333.1	26/11/2025	AUSTRALIA POST - GATEWAY	REFUND OF CHALET	1		(\$270.00)
CHALET	12/11/2025	AUSTRALIA POST - GATEWAY	REFUND OF CHALET	1	\$270.00	
DD23350.1	17/11/2025	HotDoc ONLINE PTY LTD	MONTHLY ONLINE BOOKING FEE - OCTOBER 2023	1		(\$201.52)
INV-293384	03/11/2025	HotDoc ONLINE PTY LTD	MONTHLY ONLINE BOOKING FEE - OCTOBER 2023	1	\$201.52	
DD23352.1	16/11/2025	WA Local Government	Payroll deductions	1		(\$9,218.47)
SUPER	16/11/2025	WA Local Government	Superannuation contributions	1	\$7,886.16	
DEDUCTION	16/11/2025	WA Local Government	Payroll deductions	1	\$520.02	
DEDUCTION	16/11/2025	WA Local Government	Payroll deductions	1	\$20.00	
DEDUCTION	16/11/2025	WA Local Government	Payroll deductions	1	\$138.64	
DEDUCTION	16/11/2025	WA Local Government	Payroll deductions	1	\$309.36	
DEDUCTION	16/11/2025	WA Local Government	Payroll deductions	1	\$100.00	
DEDUCTION	16/11/2025	WA Local Government	Payroll deductions	1	\$80.52	
DEDUCTION	16/11/2025	WA Local Government	Payroll deductions	1	\$163.77	
DD23352.2	16/11/2025	Australian Super	Superannuation contributions	1		(\$1,419.74)
SUPER	16/11/2025	Australian Super	Superannuation contributions	1	\$1,419.74	
DD23352.3	16/11/2025	cBus Super Administration	Superannuation contributions	1		(\$338.76)
SUPER	16/11/2025	cBus Super Administration	Superannuation contributions	1	\$338.76	
DD23352.4	16/11/2025	Host Plus	Superannuation contributions	1		(\$525.18)
SUPER	16/11/2025	Host Plus	Superannuation contributions	1	\$525.18	
DD23352.5	16/11/2025	MLC Nominees Pty Ltd	Superannuation contributions	1		(\$130.76)
DEDUCTION	16/11/2025	MLC Nominees Pty Ltd	Payroll deductions	1	\$29.72	
SUPER	16/11/2025	MLC Nominees Pty Ltd	Superannuation contributions	1	\$101.04	
DD23352.6	16/11/2025	Q SUPER	Superannuation contributions	1		(\$267.63)
SUPER	16/11/2025	Q SUPER	Superannuation contributions	1	\$267.63	
DD23352.7	16/11/2025	THE TRUSTEE FOR	Superannuation contributions	1		(\$123.94)
SUPER	16/11/2025	THE TRUSTEE FOR	Superannuation contributions	1	\$123.94	
DD23352.8	16/11/2025	GuildSuper	Superannuation contributions	1		(\$248.16)
SUPER	16/11/2025	GuildSuper	Superannuation contributions	1	\$248.16	
DD23352.9	16/11/2025	GESB - SUPER SCHEME	Superannuation contributions	1		(\$305.56)
SUPER	16/11/2025	GESB - SUPER SCHEME	Super. for Amanda Louise Kemp 8381363	1	\$305.56	
DD23375.1	25/11/2025	Australia Post	POSTAGE - KONDININ, HYDEN & MEDICAL CENTRE - OCTOBER 2025	1		(\$391.34)
10413460940	04/11/2025	Australia Post	POSTAGE - KONDININ, HYDEN & MEDICAL CENTRE - OCTOBER 2025	1	\$391.34	
DD23391.1	30/11/2025	WA Local Government	Payroll deductions	1		(\$9,124.83)
SUPER	30/11/2025	WA Local Government	Superannuation contributions	1	\$7,803.57	

**List of Accounts Due & Submitted to Council 01/11/2025 to 30/11/2025**

Chq/EFT/ INV	Date	Name	Description	Bank	Inv Amount	Paid Amount
DEDUCTION	30/11/2025	WA Local Government	Payroll deductions	1	\$511.69	
DEDUCTION	30/11/2025	WA Local Government	Payroll deductions	1	\$20.00	
DEDUCTION	30/11/2025	WA Local Government	Payroll deductions	1	\$138.64	
DEDUCTION	30/11/2025	WA Local Government	Payroll deductions	1	\$309.36	
DEDUCTION	30/11/2025	WA Local Government Superannuation Plan	Payroll deductions	1	\$100.00	
DEDUCTION	30/11/2025	WA Local Government Superannuation Plan	Payroll deductions	1	\$80.52	
DEDUCTION	30/11/2025	WA Local Government Superannuation Plan	Payroll deductions	1	\$161.05	
DD23391.2	30/11/2025	MERCER SMART SUPER	Superannuation contributions	1		(\$104.49)
SUPER	30/11/2025	MERCER SMART SUPER	Superannuation contributions	1	\$104.49	
DD23391.3	30/11/2025	Australian Super	Superannuation contributions	1		(\$1,318.07)
SUPER	30/11/2025	Australian Super	Superannuation contributions	1	\$1,318.07	
DD23391.4	30/11/2025	cBus Super Administration	Superannuation contributions	1		(\$338.76)
SUPER	30/11/2025	cBus Super Administration	Superannuation contributions	1	\$338.76	
DD23391.5	30/11/2025	Host Plus	Superannuation contributions	1		(\$520.95)
SUPER	30/11/2025	Host Plus	Superannuation contributions	1	\$520.95	
DD23391.6	30/11/2025	MLC Nominees Pty Ltd	Superannuation contributions	1		(\$130.76)
DEDUCTION	30/11/2025	MLC Nominees Pty Ltd	Payroll deductions	1	\$29.72	
SUPER	30/11/2025	MLC Nominees Pty Ltd	Superannuation contributions	1	\$101.04	
DD23391.7	30/11/2025	Q SUPER	Superannuation contributions	1		(\$267.62)
SUPER	30/11/2025	Q SUPER	Superannuation contributions	1	\$267.62	
DD23391.8	30/11/2025	SPIRIT SUPER	Superannuation contributions	1		(\$313.57)
SUPER	30/11/2025	SPIRIT SUPER	Superannuation contributions	1	\$313.57	
DD23391.9	30/11/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	1		(\$131.32)
SUPER	30/11/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	1	\$131.32	
DD23285.10	02/11/2025	GuildSuper	Superannuation contributions	1		(\$316.98)
SUPER	02/11/2025	GuildSuper	Superannuation contributions	1	\$316.98	
DD23285.11	02/11/2025	GESB - SUPER SCHEME	Superannuation contributions	1		(\$305.56)
SUPER	02/11/2025	GESB - SUPER SCHEME	Superannuation contributions	1	\$305.56	
DD23285.12	02/11/2025	Prime Super	Superannuation contributions	1		(\$338.76)
SUPER	02/11/2025	Prime Super	Superannuation contributions	1	\$338.76	
DD23352.10	16/11/2025	Prime Super	Superannuation contributions	1		(\$338.76)
SUPER	16/11/2025	Prime Super	Superannuation contributions	1	\$338.76	
DD23352.11	16/11/2025	MERCER SMART SUPER	Superannuation contributions	1		(\$68.32)
SUPER	16/11/2025	MERCER SMART SUPER	Superannuation contributions	1	\$68.32	
DD23391.10	30/11/2025	GuildSuper	Superannuation contributions	1		(\$184.97)
SUPER	30/11/2025	GuildSuper	Superannuation contributions	1	\$184.97	
DD23391.11	30/11/2025	GESB - SUPER SCHEME	Superannuation contributions	1		(\$305.56)
SUPER	30/11/2025	GESB - SUPER SCHEME	Superannuation contributions	1	\$305.56	
DD23391.12	30/11/2025	Prime Super	Superannuation contributions	1		(\$338.76)
SUPER	30/11/2025	Prime Super	Superannuation contributions	1	\$338.76	
DD23288.2	03/11/2025	BankWest	MERCHANT FEES - KONDININ EFTPOS	1		(\$725.07)
MER FEE	03/11/2025	BankWest	HYDEN EFTPOS - MERCHANT FEES	1	\$655.20	
KND EFTP - OCT	03/11/2025	BankWest	MERCHANT FEES - KONDININ EFTPOS	1	\$69.87	
DD23288.3	03/11/2025	TYRO	OCTOBER TYRO FEES	1		(\$130.23)
TYRO - OCT 25	03/11/2025	TYRO	OCTOBER TYRO FEES	1	\$130.23	
DD23344.1	14/11/2025	TYRO	TYRO - HYDEN SWIMMING POOL FEES	1		(\$29.00)
HYDEN POOL	14/11/2025	TYRO	TYRO - HYDEN SWIMMING POOL FEES	1	\$29.00	
DD23386.1	28/11/2025	BankWest	MERCHANT FEE - NOVEMBER 2025	1		(\$129.23)
MER FEE - NOV	28/11/2025	BankWest	MERCHANT FEE - NOVEMBER 2025	1	\$129.23	
DD23386.2	28/11/2025	National Australia Bank	AKF ACCOUNT FEES - NOVEMBER 2025 -	1		(\$67.00)
MER FEE - KND	28/11/2025	National Australia Bank	MERCHANT FEE - KONDININ	1	\$29.00	
AKF FEE - NOV	28/11/2025	National Australia Bank	AKF FEE - NOVEMBER 2025 - MUNICIPAL	1	\$28.00	
AKF TRUST -	28/11/2025	National Australia Bank	AKF ACCOUNT FEES - NOVEMBER 2025 -	1	\$10.00	
PAY	02/11/2025	Payroll Direct	Payroll Direct Debit Of Net Pays	1		(\$70,534.45)
PAY	02/11/2025	Payroll Direct	Payroll Direct Debit Of Net Pays	1	\$70,534.45	
PAY	16/11/2025	Payroll Direct	Payroll Direct Debit Of Net Pays	1		(\$70,585.99)
PAY	16/11/2025	Payroll Direct	Payroll Direct Debit Of Net Pays	1	\$70,585.99	
<b>Total</b>						<b>(\$1,689,949.09)</b>

## **9.2.2 Monthly Financial Report for the period ended 30 November 2025**



## SHIRE OF KONDININ

### MONTHLY FINANCIAL REPORT

(Containing the required Statement of Financial Activity and Statement of Financial Position)

### FOR THE PERIOD ENDED 30 NOVEMBER 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF KONDININ  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

Note	Original Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
Rates	3,817,957	3,817,957	3,790,657	(27,300)	(0.72%)	▼
Grants, subsidies and contributions	15 1,905,396	1,079,758	1,104,809	25,051	2%	▲
Fees and charges	1,292,750	631,620	576,160	(55,460)	(9%)	▼
Service charges	0	0	0	0		
Interest revenue	275,394	74,561	68,898	(5,663)	(8%)	
Other revenue	391,312	197,372	188,039	(9,333)	(5%)	
Profit on asset disposals	9 46,524	0	0	0		
	<b>7,729,333</b>	<b>5,801,268</b>	<b>5,728,563</b>			
<b>Expenditure from operating activities</b>						
Employee costs	(2,429,594)	(994,630)	(856,167)	138,463	14%	▲
Materials and contracts	(3,161,349)	(1,187,872)	(934,973)	252,899	21%	▲
Utility charges	(414,566)	(177,603)	(115,355)	62,248	35%	▲
Depreciation	(10,484,642)	(4,368,605)	(4,345,504)	23,101	1%	▲
Finance costs	(185,352)	(25,103)	(18,617)	6,486	26%	
Insurance	(321,864)	(321,864)	(331,406)	(9,543)	(3%)	
Other expenditure	(227,828)	(100,032)	(100,771)	(739)	(1%)	
Loss on asset disposals	(37,943)	(5,526)	(4,683)	844	15%	
	<b>(17,263,138)</b>	<b>(7,181,235)</b>	<b>(6,707,476)</b>			
Non-cash amounts excluded from operating activities	2 10,476,060	4,374,131	4,350,186	(23,945)	(1%)	
Amount attributable to operating activities	<b>942,255</b>	<b>2,994,163</b>	<b>3,371,273</b>			
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Capital grants, subsidies and contributions	16 3,947,005	2,022,606	2,665,029	642,423	32%	▲
Proceeds from disposal of assets	9 328,000	69,000	63,636	(5,364)	(8%)	
Proceeds from financial assets at amortised cost - self-supporting loans	13 108,410	16,236	16,236	0	0%	
	<b>4,383,415</b>	<b>2,107,842</b>	<b>2,744,901</b>			
<b>Outflows from investing activities</b>						
Purchase of property, plant and equipment	8 (3,955,501)	(1,996,947)	(1,507,987)	488,960	24%	▲
Purchase and construction of infrastructure	8 (5,105,176)	(2,251,998)	(2,769,214)	(517,216)	(23%)	▼
	<b>(9,060,677)</b>	<b>(4,248,945)</b>	<b>(4,277,201)</b>			
Non-cash amounts excluded from investing activities	0	0	0	0		
Amount attributable to investing activities	<b>(4,677,262)</b>	<b>(2,141,103)</b>	<b>(1,532,300)</b>			
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserve accounts	7 1,620,000	535,000	535,000	0	0%	
	<b>1,620,000</b>	<b>535,000</b>	<b>535,000</b>	<b>0</b>	<b>0%</b>	
<b>Outflows from financing activities</b>						
Repayment of borrowings	13 (271,390)	(83,107)	(83,107)	0	0.000%	
Transfer to reserve accounts	7 (289,004)	(109,081)	(109,081)	0	0%	
	<b>(560,394)</b>	<b>(192,188)</b>	<b>(192,188)</b>	<b>0</b>	<b>0%</b>	
Amount attributable to financing activities	<b>1,059,607</b>	<b>342,813</b>	<b>342,812</b>			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
Surplus or deficit at the start of the financial year	2,675,401	2,675,401	2,684,778	9,377	(0.350%)	
Amount attributable to operating activities	942,255	2,994,163	3,371,273	377,110	(12.595%)	▲
Amount attributable to investing activities	(4,677,262)	(2,141,103)	(1,532,300)	608,803	28.434%	▲
Amount attributable to financing activities	1,059,607	342,813	342,812	(1)	0.000%	
Surplus or deficit after imposition of general rates	<b>0</b>	<b>3,871,272</b>	<b>4,866,565</b>	<b>995,293</b>	<b>26%</b>	

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

**SHIRE OF KONDININ**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	NOTE	30 November 2025	30 November 2024
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	9,121,631	9,370,572
Trade and other receivables		799,386	770,800
Other financial assets	11	92,174	88,217
Inventories	11	17,025	28,573
Other assets		745	235,503
<b>TOTAL CURRENT ASSETS</b>		<b>10,030,960</b>	<b>10,493,665</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		59,715	62,961
Other financial assets		803,053	911,463
Investment in associate		41,553	65,977
Property, plant and equipment		33,605,275	31,304,766
Infrastructure		226,022,830	229,072,435
<b>TOTAL NON-CURRENT ASSETS</b>		<b>260,532,425</b>	<b>261,417,602</b>
<b>TOTAL ASSETS</b>		<b>270,563,385</b>	<b>271,911,267</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables		254,863	342,613
Other liabilities	14	278,765	345,342
Borrowings		188,283	180,139
Employee related provisions	14	485,162	501,221
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,207,073</b>	<b>1,369,315</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings		3,418,983	3,690,373
Employee related provisions		87,111	77,616
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,506,094</b>	<b>3,767,989</b>
<b>TOTAL LIABILITIES</b>		<b>4,713,168</b>	<b>5,137,303</b>
<b>NET ASSETS</b>		<b>265,850,217</b>	<b>266,773,963</b>
<b>EQUITY</b>			
Retained surplus		28,130,655	28,947,066
Reserves accounts		4,053,431	4,160,765
Revaluation surplus		233,666,131	233,666,131
<b>TOTAL EQUITY</b>		<b>265,850,217</b>	<b>266,773,963</b>

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

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

**1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**Judgements and estimates**

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- \* estimated fair value of certain financial assets
- \* impairment of financial assets
- \* estimation fair values of land and buildings, infrastructure and investment property
- \* estimation of uncertainties made in relation to lease accounting
- \* estimated useful life of intangible assets

**SIGNIFICANT ACCOUNTING POLICIES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared. All known transactions up to 9 December 2025.

## 2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

Note	Last Year Closing 30 June 2025	This Time Last Year 30 November 2024	Year to Date 30 November 2025
	\$	\$	\$
<b>Current Assets</b>			
Cash and cash equivalents	8,705,958	9,370,572	9,121,631
Trade and other receivables	495,766	770,800	799,386
Other financial assets	108,410	88,217	92,174
Inventories	7,148	28,573	17,025
Other assets	356,720	235,503	745
	9,674,002	10,493,665	10,030,960
<b>Less: Current liabilities</b>			
Trade and other payables	1,637,535	342,613	254,863
Other liabilities	278,765	345,342	278,765
Borrowings	271,390	180,139	188,283
Employee related provisions	485,162	501,221	485,162
	2,672,852	1,369,314	1,207,073
<b>Net current assets</b>	<b>7,001,151</b>	<b>9,124,352</b>	<b>8,823,886</b>
<b>Less: Total adjustments to net current assets</b>	<b>2(c) (4,316,370)</b>	<b>(4,068,843)</b>	<b>(3,957,322)</b>
<b>Closing funding surplus / (deficit)</b>	<b>2,684,778</b>	<b>5,055,508</b>	<b>4,866,565</b>

### (b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure have been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Annual Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(46,524)	0	0
Add: Fair value adjustments to financial assets at fair value through profit or loss	0	0	0
Add: Loss on disposal of assets	37,943	5,526	4,683
Add: Loss on revaluation of Fixed assets	0	0	0
Add: Depreciation	10,484,642	4,368,605	4,345,504
<b>Non cash amounts excluded from operating activities</b>	<b>10,476,061</b>	<b>4,374,131</b>	<b>4,350,186</b>

### (c) Current assets and liabilities excluded from budget deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	30 June 2024 Carried Forward)	This Time Last Year 30-Nov	Year to Date 30-Nov
	\$	\$	\$
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	(4,479,350)	(4,160,765)	(4,053,431)
Less: Financial assets at amortised cost - self supporting loans	(108,410)	(88,217)	(92,174)
Add: Current portion of long-term borrowings	271,390	180,139	188,283
Add: Current portion of employee benefit provisions held in reserve	0	0	0
<b>Total adjustments to net current assets</b>	<b>(4,316,370)</b>	<b>(4,068,843)</b>	<b>(3,957,322)</b>

### CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated, assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Shire's operational cycle.

### 3 EXPLANATION OF MATERIAL VARIANCES

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

Note	Original Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ \$	Var. % %	
<b>Revenue from operating activities</b>						
<b>Rates</b>	3,817,957	3,817,957	3,790,657	(27,300)	(0.72%)	▼
Lower to date due to property revaluation adjustment.				Permanent		
<b>Grants, subsidies and contributions</b>	1,905,396	1,079,758	1,104,809	25,051	2%	▲
Higher fuel rebate claimed to date than estimated.				Timing		
<b>Fees and charges</b>	1,292,750	631,620	576,160	(55,460)	(9%)	▼
Lower Medical Centre income to date due to change practice.				Permanent		
<b>Expenditure from operating activities</b>						
<b>Employee costs</b>	(2,429,594)	(994,630)	(856,167)	138,463	14%	▲
Lower actual employee operating cost due to capital works program at Hyden Norseman Road				Timing		
<b>Materials and contracts</b>	(3,161,349)	(1,187,872)	(934,973)	252,899	21%	▲
Lower debt collection expenses medical centre operating costs and to date.				Timing		
<b>Utility charges</b>	(414,566)	(177,603)	(115,430)	62,173	35%	▲
Estimated utility charges year to date lower than actual.				Timing		
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
<b>Capital grants, subsidies and contributions</b>	3,947,005	2,022,606	2,665,029	642,423	32%	▲
Higher due to Regional Road Safety Program grant (RRSP) East Hyden Bin Road added subsequent to budget adoption..				Permanent		
<b>Outflows from investing activities</b>						
<b>Purchase of property, plant and equipment</b>	(3,955,501)	(1,996,947)	(1,507,987)	488,960	24%	▲
Actual lower than estimated to date construction costs for Staff housing, Kondinin Sports Pavilion and Karlgarin Bowling Club Building.				Timing		
<b>Purchase and construction of infrastructure</b>	(5,105,176)	(2,251,998)	(2,769,214)	(517,216)	(23%)	▼
Higher actual to date SLRIP funded Hyden Norseman Road than anticipated.				Timing		

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

**4 KEY INFORMATION**

**Overview**

Key information - graphical progressive graphs are provided on Note 5.

**Statement of Financial Activity**

Is presented on page 2 and shows a surplus as at 30 November 2025 of \$ 4,866,565

**Items of Significance**

The material variance adopted by the Shire of Kondinin for the 2025/26 year is \$10,000 or 10% whichever is the greater. A full listing and explanation of all items considered of material variance is disclosed in Note 3.

	%	Annual Budget	YTD Budget	YTD Actual
<b>Capital Projects</b>	<b>Completed</b>			
Roadworks	61%	\$ 4,252,205	\$ 2,148,655	\$ 2,587,991
Plant and Equipment	9%	\$ 847,000	\$ 67,000	\$ 77,609
Land and Buildings	40%	\$ 3,608,501	\$ 1,929,947	\$ 1,430,379
Other Infrastructure	23%	\$ 802,971	\$ 103,343	\$ 181,223
<i>(Details on Note 8)</i>				
<b>Grants, Subsidies and Contributions</b>	<b>Collected</b>			
Operating Grants, Subsidies and Contributions	58%	\$ 1,905,396	\$ 1,079,758	\$ 1,104,809
Capital Grants, Subsidies and Contributions	68%	\$ 3,334,180	\$ 2,022,606	\$ 2,665,029
<i>(Details on Notes 15 &amp; 16)</i>		\$ 5,239,576	\$ 3,102,364	\$ 3,769,838
	<b>Levied</b>			
<b>Rates</b> <i>(% collected on Note 10)</i>	99.28%	\$ 3,817,957	\$ 3,817,957	\$ 3,790,657

% Compares current ytd actuals to annual budget

		Last Year 30 Nov 2024	Current Year 30 Nov 2025
<b>Financial Position</b>			
Adjusted Net Current Assets	97%	\$ 9,124,352	\$ 8,823,886
Cash and Equivalent - Unrestricted	97%	\$ 5,209,806	\$ 5,068,200
Cash and Equivalent - Restricted	97%	\$ 4,160,765	\$ 4,053,431
Receivables - Rates	426%	\$ 143,454	\$ 610,525
Receivables - Other	84%	\$ 335,289	\$ 281,779
Payables	54%	\$ 1,345,925	\$ 721,925
<b>Current Ratio =</b>	<b><u>current assets minus restricted assets</u></b>	<b>4.67</b>	<b>5.05</b>
	<b>current liabilities minus liabilities associated with restricted assets</b>		

**Preparation**

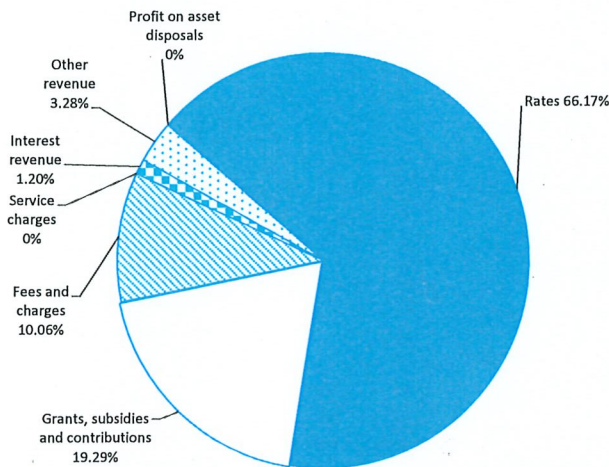
Prepared by: mcs

Reviewed by: ceo

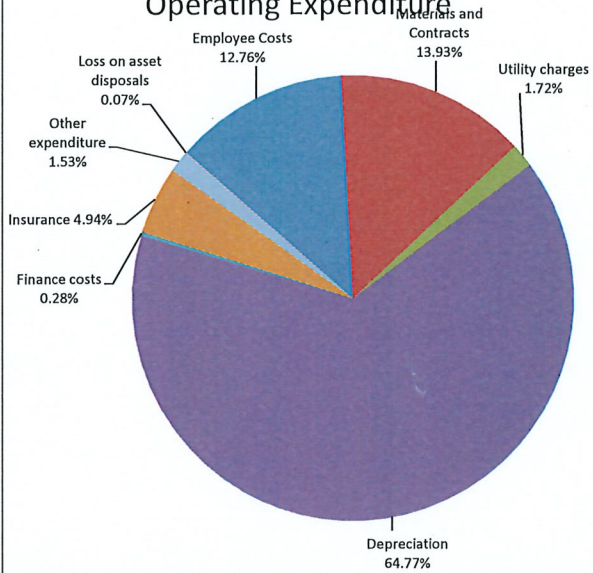
Date prepared: 09/12/2025

5. KEY INFORMATION - GRAPHICAL

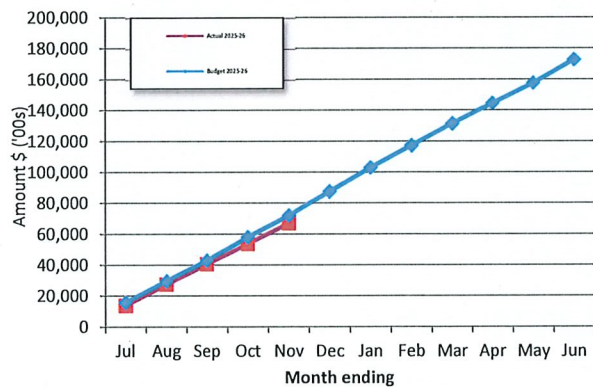
Operating Revenue



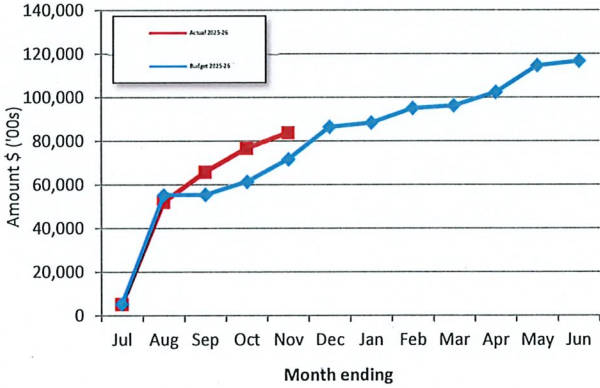
Operating Expenditure



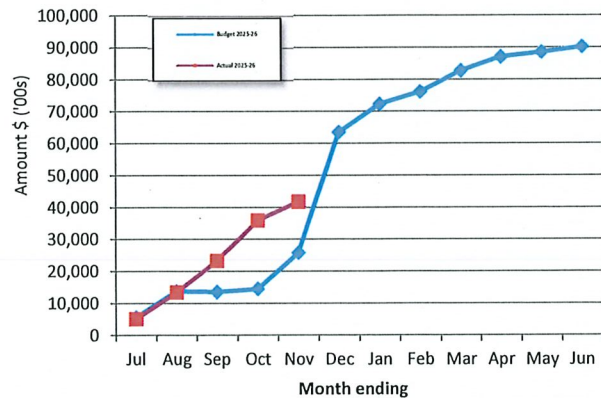
Budget Operating Expenses -v- YTD Actual



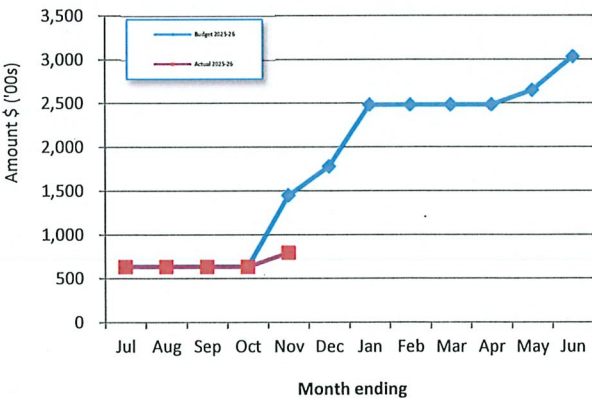
Budget Operating Revenues -v- YTD Actual



Budget Capital Expenses -v- Actual



Budget Capital Revenue -v- Actual



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

6 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
(a) Cash Deposits								
Petty Cash & Float	Cash and cash equivalents	1,200	0	1,200		N/A	Nil	On Hand
Municipal Bank Account	Cash and cash equivalents	4,259,504	0	4,259,504		NAB	Variable	Cheque Acc
Overnight Cash Deposit Facility	Cash and cash equivalents	6,759	0	6,759		WATC	3.55%	At Call
Trust Bank Account	Cash and cash equivalents	0	0	0	35,462	NAB	Variable	Cheque Acc.
(b) Term Deposits								
Plant Replacement Reserve	Financial assets at amortised cost	0	817,033	817,033		NAB	4.15%	10-Dec-25
Housing Reserve	Financial assets at amortised cost	0	775,443	775,443		NAB	4.15%	04-Mar-26
Employee Liability Reserve	Financial assets at amortised cost	0	479,674	479,674		NAB	4.10%	16-Jun-26
Tourism Development Reserve	Financial assets at amortised cost	0	134,616	134,616		NAB	4.15%	10-Dec-25
Water Infrastructure Reserve	Financial assets at amortised cost	0	9,591	9,591		NAB	4.15%	05-May-26
Community Bus Reserve	Financial assets at amortised cost	0	58,933	58,933		NAB	4.20%	21-May-26
Radio Reserve	Financial assets at amortised cost	0	28,914	28,914		NAB	4.20%	21-May-26
Landfill Reserve	Financial assets at amortised cost	0	144,321	144,321		NAB	4.15%	05-May-26
SJA Capital Upgrade Reserve	Financial assets at amortised cost	0	215,885	215,885		NAB	4.12%	09-Jun-26
Medical Services Reserve	Financial assets at amortised cost	0	8,692	8,692		NAB	4.10%	02-Jun-26
Recreation Facilities Reserve	Financial assets at amortised cost	0	306,926	306,926		NAB	4.10%	16-Jun-26
Roads Reserve	Financial assets at amortised cost	0	40,028	40,028		NAB	4.12%	09-Jun-26
Discovery Centre Reserve	Financial assets at amortised cost	0	945,833	945,833		NAB	4.10%	16-Jun-26
Office Equipment Reserve	Financial assets at amortised cost	0	87,544	87,544		NAB	4.15%	05-May-26
(c) Investments								
Term Deposit	Cash and cash equivalents	746,826	0	746,826		NAB	4.08%	08-Dec-25
Hyden LCDC Fund	Financial assets at amortised cost	0	54,193	54,193		NAB	4.10%	16-Jun-26
<b>Total</b>		<b>5,014,290</b>	<b>4,107,624</b>	<b>9,121,914</b>	<b>35,462</b>			
Comprising								
Cash and cash equivalents		5,014,290	1,070,191	6,084,481	35,462			
Financial assets at amortised cost		0	3,037,433	3,037,433	0			
		<b>5,014,290</b>	<b>4,107,624</b>	<b>9,121,914</b>	<b>35,462</b>			

KEY INFORMATION

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

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

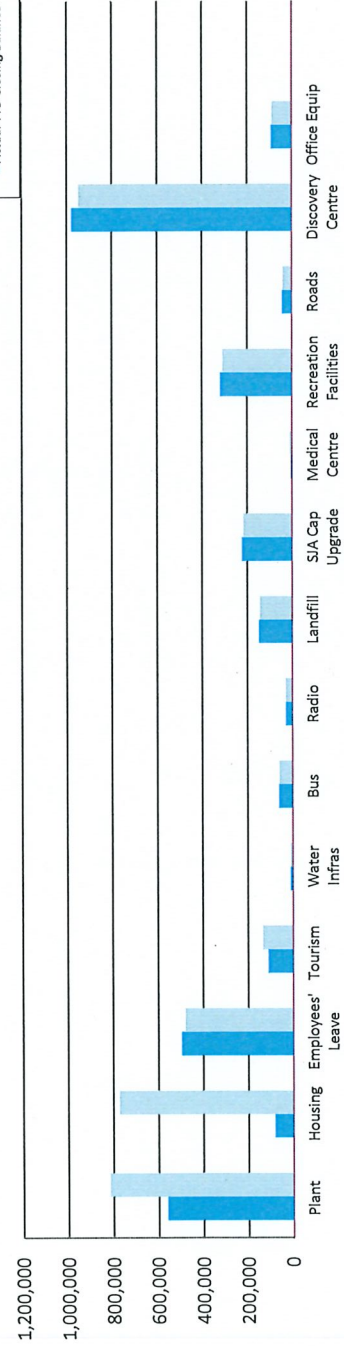
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

7 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Original Budget Transfers In (+)	Original Budget Transfers Out (-)	Budget Closing Balance	Amended Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
Plant	\$ 808,264	\$ 30,730	\$ 0	\$ (280,000)	\$ 558,994	0	\$ 808,264	\$ 8,769	\$ 0	\$ 0	\$ 817,033
Housing	759,072	22,710	0	(700,000)	81,782	0	759,072	16,371	0	0	775,443
Employees' Leave	514,159	21,679	0	(40,000)	495,838	0	514,159	5,515	0	(40,000)	479,674
Tourism	182,634	6,916	20,610	(100,000)	110,160	0	182,634	1,981	0	(50,000)	134,616
Water Infras	58,312	2,650	0	(50,000)	10,962	0	58,312	(48,721)	0	0	9,591
Bus	58,301	2,362	0	0	60,663	0	58,301	632	0	0	58,933
Radio	28,604	1,159	0	0	29,763	0	28,604	310	0	0	28,914
Landfill	141,223	6,418	0	0	147,641	0	141,223	3,098	0	0	144,321
SJA Cap Upgrade	164,107	8,779	50,000	0	222,886	0	164,107	1,779	50,000	0	215,885
Medical Centre	67,963	830	0	(65,000)	3,793	0	67,963	729	0	(60,000)	8,692
Recreation Facilities	437,236	15,033	0	(135,000)	317,269	0	437,236	4,690	0	(135,000)	306,926
Roads	267,164	4,148	0	(230,000)	41,312	0	267,164	2,864	0	(230,000)	40,028
Discovery Centre	935,795	41,910	0	0	977,705	0	935,795	10,037	0	0	945,833
Office Equip	56,516	3,070	50,000	(20,000)	89,586	0	56,516	51,028	0	(20,000)	87,544
	4,479,350	168,394	120,610	(1,620,000)	3,148,354	0	4,479,350	59,081	50,000	(535,000)	4,053,431

Note 7 - Year To Date Reserve Balance to End of Year Estimate



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

INVESTING ACTIVITIES

8 CAPITAL ACQUISITIONS



Level of completion indicator, please see table at the end of this note for further detail.

Level of completion indicator, please see table at the end of this note for further detail.												
%	Assets	Account	Original Budget	YTD Budget	YTD Actual	YTD Variance	Source of Funding					
							Grants & Contributions	Cash Backed Reserves	Sale of Assets	Contribution & Loans	Total	
			\$	\$	\$	\$						
Land and Buildings												

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

INVESTING ACTIVITIES

8 CAPITAL ACQUISITIONS



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

Level of completion indicator, please see table at the end of this note for further detail.

%	Account	Original Budget	YTD Budget	YTD Actual	YTD Variance	Source of Funding			
						Grants & Contributions	Cash Backed Reserves	Sale of Assets	Council Contribution & Loans
	Assets								Total
	Transport Total	565,000	0	11,275	(11,275)	0	280,000	100,000	185,000
	Other Property & Services								565,000
0.99	Toyota Prado (KNO) replacement	67,000	67,000	66,334	666	-	-	64,000	3,000
	Other Prop & Services Total	67,000	67,000	66,334	666	0	0	64,000	3,000
0.09	Plant, Equip. & Vehicles Total	847,000	67,000	77,609	(10,609)	0	280,000	328,000	239,000
	Plant, Equip. & Vehicles Total	847,000	67,000	77,609	(10,609)	0	280,000	328,000	847,000
	Roads (Construction/Resheeting)								
	Transport								
0.00	Allen Rocks Road - RCC005	118,746	0	0	0	-	30,000		88,746
0.00	King Rocks Road - RCC018	37,245	0	0	0	-	-		37,245
0.90	Forbes Road - RCC021	68,005	0	61,287	(61,287)	-	30,000		38,005
0.00	Reservoir East Road - RCC045	99,070	0	0	0	-	50,000		49,070
0.00	Karigarin Lake Road - RCC056	70,000	0	0	0	-	70,000		70,000
0.00	Cashmore Road - RCC080	76,220	0	0	0	-	50,000		26,220
0.00	Lake Carmody Road - RCC084	62,745	0	0	0	-	-		62,745
0.00	King Rocks West Road - RCC100	60,840	0	0	0	-	-		60,840
0.00	Lake O'Connor Road - RCC142	66,200	0	0	0	-	-		66,200
1.11	Hyden Mt Walker Road - RRG002	100,460	50,000	111,865	(61,865)	66,973	-		33,487
0.50	Lovering Road - RRG004	532,310	350,000	265,056	84,944	354,873	-		177,437
0.87	Hyden Norseman Road - SLR032	2,078,765	1,515,000	1,804,153	(289,153)	1,398,765	-		680,000
0.00	Billericay Road - R2R020	128,775	0	0	0	128,775	-		-
0.00	Whyte Road - R2R035	83,850	0	0	0	83,850	-		-
0.86	Bushfire Rock Road - R2R086	131,440	131,440	113,516	17,924	131,440	-		-
0.00	Unity/Federal Street - R2R119	13,270	0	0	0	13,270	-		-
0.13	Radbourne - R2R133	17,542	0	2,342	(2,342)	17,542	-		-
0.19	Mouritz Street - R2R134	12,190	0	2,302	(2,302)	12,190	-		-

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

INVESTING ACTIVITIES

8 CAPITAL ACQUISITIONS



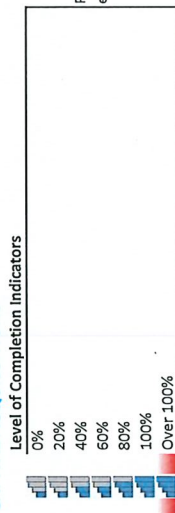
Level of completion indicator, please see table at the end of this note for further detail.

%	Assets	Account	Original Budget	YTD Budget	YTD Actual	YTD Variance	Source of Funding				Total
							Grants & Contributions	Cash Backed Reserves	Sale of Assets	Council Contribution & Loans	
0.11		Smith Loop - R2R135	20,762	0	2,318	(2,318)	20,762	-	-	-	20,762
0.37		Pederah West Road - R2R137	102,215	102,215	37,983	64,232	102,215	-	-	-	102,215
0.49		Nth Lake Grace-Karlgarin Road - R2R147	300,206	0	146,555	(146,555)	300,206	-	-	-	300,206
0.00		Shared Pathway (Hyden)	12,960	0	0	0	6,480	-	-	6,480	12,960
0.00		Shared Pathway (Kondinin)	10,000	0	0	0	5,000	-	-	5,000	10,000
0.00		Coronation Park Laneway	19,129	0	0	0	-	-	-	19,129	19,129
0.78		Footpath (Hyden)	52,220	0	40,614	(40,614)	-	-	-	52,220	52,220
0.01		Kondinin Airstrip	448,030	0	5,000	(5,000)	274,340	-	-	173,690	448,030
Transport Total			4,723,195	2,148,655	2,592,991	(444,336)	2,916,681	230,000	0	1,576,514	4,723,195
0.55		Roadworks Total	4,723,195	2,148,655	2,592,991	(444,336)	2,916,681	230,000	0	1,576,514	4,723,195
Public Facilities / Other Infrastructure											
Health											
0.00		Medical Centre Car Park (Extend Seal)	15,846	0	0	0	-	-	-	15,846	15,846
Other Health Total			15,846	0	0	0	0	0	0	15,846	15,846
Depot											
0.46		Plant Shed (Hyden) - C/F	27,000	0	12,367	(12,367)	-	-	-	27,000	27,000
Transport Depot Total			27,000	0	12,367	(12,367)	0	0	0	27,000	27,000
Parks & Gardens											
0.00		Hyden War Memorial Garden Improvements	29,210	0	0	0	-	-	-	29,210	29,210
Parks & Gardens Total			29,210	0	0	0	0	0	0	29,210	29,210

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

INVESTING ACTIVITIES

8 CAPITAL ACQUISITIONS



Level of completion indicator, please see table at the end of this note for further detail.

Level of completion indicator, please see table at the end of this note for further detail.

			Account	Original Budget	YTD Budget	YTD Actual	YTD Variance	Source of Funding			
								Grants & Contributions	Cash Backed Reserves	Sale of Assets	Council Contribution & Loans
%	Assets										
		Economic Services									
0.00	<div><div></div><div></div></div>	Wave Rock Tourist Precinct Improvement - W RTP	13283	50,000	0	0	0	-	50,000	-	
0.00	<div><div></div><div></div></div>	Karlgarin Corten Stainless Steel Signage (ESK03)	13284	5,343	5,343	0	5,343	-	-	5,343	
0.00	<div><div></div><div></div></div>	Kondinin Entry Signs (ESKS)	13284	66,582	0	0	0	-	-	66,582	
0.87	<div><div></div><div></div></div>	Gen Set & Water Tank (CBH & Karl..Club)	13685	188,000	98,000	163,856	(65,856)	131,678	50,000	6,322	
		Economic Services Total		309,925	103,343	163,856	(60,513)	131,678	100,000	0	
0.46	<div><div></div><div></div></div>	Public Facilities Total		381,981	103,343	176,223	(72,880)	131,678	100,000	0	
0.47	<div><div></div><div></div></div>	Capital Expenditure Total		9,060,677	4,248,945	4,277,201	(28,256)	3,947,004	1,445,000	328,000	
		Summary Acquisitions		Annual Budget	YTD Budget	YTD Actual	YTD Variance	Grants	Cash Backed Reserves	Sale of Assets	
										Council Contribution - Operations	
										Total	
		Property, Plant and Equipment									
0.46	<div><div></div><div></div></div>	Land and Buildings		3,108,501	1,929,947	1,430,378.87	499,568	898,645	835,000	0	
0.09	<div><div></div><div></div></div>	Plant and Equipment		847,000	67,000	77,608.50	(10,609)	0	280,000	328,000	
		Infrastructure									
0.61	<div><div></div><div></div></div>	Roadworks		4,252,205	2,148,655	2,587,991	(439,336)	2,630,861	230,000	0	
0.21	<div><div></div><div></div></div>	Other Infrastructure		852,971	103,343	181,223	(77,880)	417,498	100,000	0	
		Capital Expenditure Total		9,060,677	4,248,945	4,277,201.19	(28,256)	3,947,004	1,445,000	328,000	

## SHIRE OF KONDININ

## SUPPLEMENTARY INFORMATION

FOR THE PERIOD ENDED 30 NOVEMBER 2025

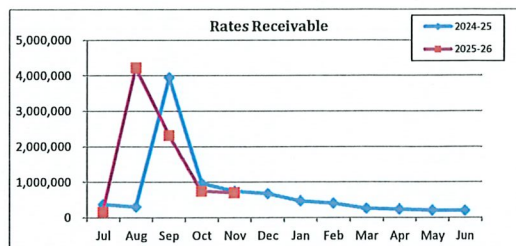
## OPERATING ACTIVITIES

## 9 DISPOSAL OF ASSETS

Asset Number	Asset Description	Net Book			Budget			Actual		
		Value	Proceeds	Profit (loss)	Value	Proceeds	Profit	Value	Proceeds	Profit (loss)
PLANT & EQUIPMENT										
Governance										
25001	Toyota Prado (OKN)	69,653	65,000	0 (4,653)	0	0	0	0	0	0
25004	Subaru Outback (KN04)	29,562	33,000	3,438 0	0	0	0	0	0	0
25052	Subaru Outback (KN52)	29,514	33,000	3,486 0	0	0	0	0	0	0
Other Health										
25054	Subaru Outback (KN54)	35,417	33,000	0 (2,417)	0	0	0	0	0	0
Road Plant										
19006	2020 Toyota Hilux (All Purpose) - KN49	0	15,000	15,000 0	0	0	0	0	0	0
23002	2018 Toyota Hilux (Grader) - KN55	13,328	15,000	1,672 0	0	0	0	0	0	0
23003	2018 Toyota Hilux (Grader Hyden) - KN61	13,730	15,000	1,270 0	0	0	0	0	0	0
275A	2015 Isuzu - Tray Top - Mtce Truck - KN57	3,341	25,000	21,659 0	0	0	0	0	0	0
151603	2015 Bomag - Multi Roller - KN72	55,220	30,000	0 (25,220)	0	0	0	0	0	0
Other Property & Services										
25010	Toyota Prado (KN0)	69,653	64,000	0 (5,653)	68,319	63,636	(4,683)	68,319	63,636	(4,683)
		319,418	328,000	46,523 (37,943)	68,319	63,636	(4,683)	68,319	63,636	(4,683)
		BUDGET			ACTUAL					
		2025/2026			2025/2026					
		46,523			(4,683)					
		(37,943)			0					
		8,581			(4,683)					
Summary										
Profit on Asset Disposals										
Loss on Asset Disposals										

# 10 RECEIVABLES

Rates receivable	Current	30-Jun-25
Opening Arrears Previous Years	\$ 259,659	\$ 444,897
Rates Levied this year	3,951,493	3,881,317
Less Collections to date	(3,454,430)	(4,066,555)
Equals Current Outstanding	756,721	259,659
<b>Net Rates Collectable</b>	<b>756,721</b>	<b>259,659</b>
% Collected	82%	94%



Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
Receivables- general	\$ (1,583)	\$ 13,470	\$ 13,660	\$ 0	\$ 14,627	40,174
Percentage	(3.94%)	33.53%	34.00%	0.00%	36.41%	
<b>Balance per Trial Balance</b>						
Sundry receivables						40,174
GST receivable						80,989
ESL and pensioners related receivables						67,698
<b>Total Receivables General Outstanding</b>						<b>188,861</b>

## KEY INFORMATION

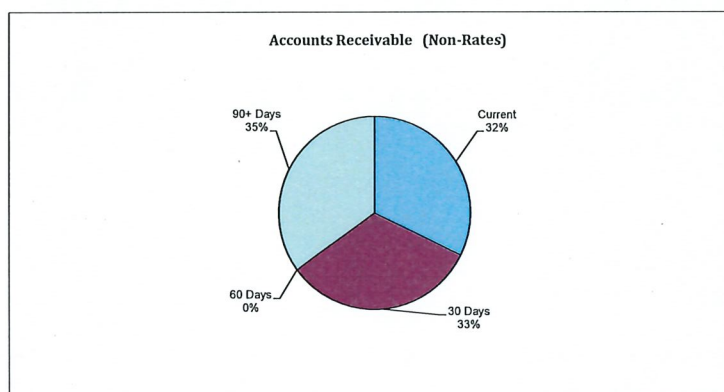
Trade and other receivables include amounts due from ratepayers for unpaid rates and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

## Classification and subsequent measurement

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

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



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

**11 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 November 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	108,410	0	(16,236)	92,174
Inventory				
Fuel and materials	7,148	217,818	(207,941)	17,025
Contract assets				
Contract assets	342,633	0	(342,633)	0
<b>Total other current assets</b>	<b>458,191</b>	<b>217,818</b>	<b>(566,811)</b>	<b>109,199</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**Contract assets**

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

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

12 PAYABLES

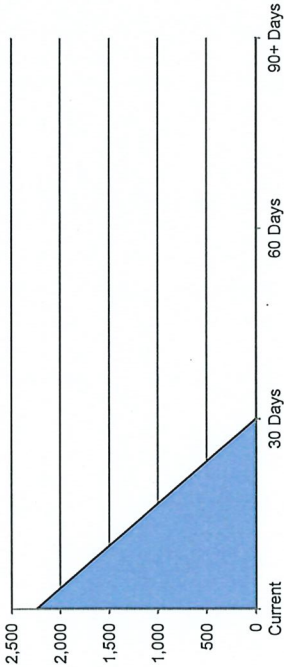
Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
Payables - general	0	2,244	0	0	0	2,244
Percentage	0%	100.00%	0.00%	0.00%	0.00%	
Balance per Trial Balance						2,244
Sundry creditors						252,619
Other payables						254,863
Total payables general outstanding						

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

Aged Payables



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

13 BORROWINGS

Repayments - Borrowings

Information on Borrowings Particulars	Maturity Date	Principal 1-Jul-25	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Original Budget	Amended Budget	Original Budget	Amended Budget	Original Budget	Amended Budget
				\$	\$	\$	\$	\$	\$
Housing									
Loan #143 - WACHS Housing (20)	06/44	873,567	0	27,828	0	845,739	0	873,567	51,129
Community Amenities									
Loan #139 - Hyden Sewerage (20)	03/34	375,923	0	33,605	0	342,318	0	359,340	21,376
Loan #142 - Townsite Drainage (20)	10/38	1,276,487	0	74,533	0	1,201,954	0	1,239,560	54,217
Recreation & Culture									
Loan #136 - Kondinin Pool Redevelopment (20)	01/33	252,934	0	27,015	0	225,919	0	239,574	11,917
		2,778,911	0	162,980	0	2,615,930	0	2,712,040	138,639
Self supporting Loans									
Health									
Loan #141 - Kondinin Community Recr Committee***	06/34	827,776	0	75,691	0	752,085	0	827,776	44,017
Recreation & Culture									
Loan #134A Hyden Progress Association*** (10)	11/27	83,686	0	32,719	0	50,967	0	67,450	2,695
		911,462	0	108,410	0	803,052	0	895,226	46,713
Totals		3,690,373	0	271,390	0	3,418,982	0	3,607,266	185,352
Current borrowings		271,390						188,283	
Non-current borrowings		3,418,983						3,418,983	
		3,690,373						3,607,266	

All loan repayments were financed by general purpose revenue.  
Self Supporting loan are financed by repayments from third parties.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

14 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from (to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 November 2025 \$
Other current liabilities						
Other liabilities						
- Capital grant/contributions liabilities		278,765	0	0	0	278,765
Total other liabilities		278,765	0	0	0	278,765
Employee benefit provisions						
Annual leave		245,375	0	0	0	245,375
Long service leave		239,787	0	0	0	239,787
		485,162	0	0	0	485,162
Total other current liabilities		763,927	0	0	0	763,927

Amounts shown above include GST (where applicable)

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipate future wage and salary levels, durations of service and employee departures and are discounted at rates determind 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 presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlementfor at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

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

Capital grant/contribution liabilities

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

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

15 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability				Grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As Revenue)	Current Liability 31 July 2025	Original Annual Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>							
<b>General Purpose Funding</b>							
Grants Commission - General	0	0	0	0	1,006,950	503,475	503,475
Grants Commission - Road Funds	0	0	0	0	502,767	251,384	251,384
<b>Law, Order and Public Safety</b>							
DFES - LGGS Operating	0	0	0	0	16,560	8,280	9,750
ESL Administration Fee	0	0	0	0	4,000	4,000	4,400
<b>Transport</b>							
MRWA - Anywhere Road - Mtce	0	0	0	0	291,119	291,119	291,119
MRWA - Street Lighting Subsidy	0	0	0	0	4,000	0	0
<b>Economic Services</b>							
Sponsorships - Gourmet in the Garden	0	0	0	0	0	0	3,818
Stronger Communities Grant	0	0	0	0	0	0	4,075
<b>Other Property &amp; Services</b>							
ATO - Diesel Fuel Rebate/Subsidies	0	0	0	0	80,000	21,500	36,788
<b>TOTALS</b>	0	0	0	0	1,905,396	1,079,758	1,104,809

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

INVESTING ACTIVITIES

16 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Unspent grant, subsidies and contributions liability					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As Revenue)	Current Liability 31 July 2025	Original Annual Budget Revenue	YTD Budget	YTD Actual Revenue
		\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>							
Department of Sports and Recreation	0	0	0	0	268,645	0	192,430
Kondinin Community Recreation Committee Contribution	0	0	0	0	400,000	0	0
Karlgarin Bowling Club Contribution	0	0	0	0	80,000	80,000	0
Karlgarin Progress Assn Contribution	0	0	0	0	150,000	150,000	0
<b>Transport</b>							
RRG Grants - Capital Projects	0	0	0	0	421,847	337,480	329,462
DOT Grant - Shared Pathway (Hyden)	0	0	0	0	6,480	1,500	1,500
DOT Grant - Shared Pathway (Kondinin)	0	0	0	0	5,000	1,000	1,000
Grant - WSFN (Kondinin-Narembeen Rd)	0	0	0	0	0	0	29,536
Grant - Safer Local Road and Infrastructure Program	0	0	0	0	1,398,765	918,765	1,120,000
Grant - Regional Road Safety Program	0	0	0	0	0	0	846,492
R2R Grants - Capital Projects	0	0	0	0	810,250	533,861	131,440
RADS Grant	0	0	0	0	224,340	0	0
Shire of Kulin Contribution	0	0	0	0	50,000	0	0
<b>Economic Services</b>							
Community Water Supply Grant	0	0	0	0	131,678	0	13,169
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,947,005</b>	<b>2,022,606</b>	<b>2,665,029</b>

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

**17 TRUST FUND**

Funds held at balance date over which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 01 Jul 2024	Amount Received	Amount Paid	Closing Balance 30 Nov 2025
	\$	\$	\$	\$
Election Deposits	100	600	(600)	100
Staff Christmas Funds	13,010	12,140	(2,225)	22,925
Housing Bonds	5,756	496	(560)	5,692
Other Bonds	0	200	(200)	0
Miscellaneous Funds	1,750	4,995	0	6,745
	<b>20,616</b>	<b>18,431</b>	<b>(3,585)</b>	<b>35,462</b>

18 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<b>Budget Adoption</b>		Opening Surplus(Deficit)	\$	\$	\$	\$
13283	Wave Rock Precinct Improvement	4651	Capital Expenses		50,000		0
11103	Hyden CWA Hall Garden Improvement	4651	Operating Expenses			(20,000)	50,000
12170	Hyden Concrete Footpath Upgrade	4651	Capital Expenses			(20,000)	30,000
13250	Kondinin Bush Trail Wayfinding	4651	Operating Expenses			(10,000)	10,000
							0
Closing Funding Surplus (Deficit)				0	50,000	(50,000)	0

**9.2.3 Shire of Kondinin – Audited Annual Financial Report  
2024-2025**

**Shire of Kondinin – Independent Audit Report – 2024-  
2025**

**Shire of Kondinin – Draft Annual Report – 2024-2025**



## SHIRE OF KONDININ

### FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

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The Shire of Kondinin conducts the operations of a local government with the following community vision:

*The Shire of Kondinin is dedicated to provide the community services and facilities to meet the needs of the community members and enable them to enjoy a pleasant and healthy way of life.*

Principal Place of Business:  
11 Gordon Street  
KONDININ WA 6367

SHIRE OF KONDININ

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Kondinin has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

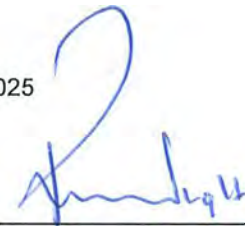
Signed on the

3<sup>RD</sup>

day of

DECEMBER

2025



CEO

Bruce Wright

Name of CEO

**SHIRE OF KONDININ**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	NOTE	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Revenue</b>				
Rates	2(a), 26(a)	3,726,232	3,690,386	3,575,612
Grants, subsidies and contributions	2(a)	2,325,194	726,580	3,035,406
Fees and charges	2(a)	1,100,697	1,187,100	1,413,014
Interest revenue	2(a)	302,758	326,611	328,161
Other revenue	2(a)	682,185	256,893	333,646
		8,137,066	6,187,570	8,685,839
<b>Expenses</b>				
Employee costs	2(b)	( 2,375,167)	(2,409,525)	( 2,211,401)
Materials and contracts		( 2,570,569)	(3,167,743)	( 2,192,976)
Utility charges		( 390,233)	(380,000)	( 374,987)
Depreciation	8(a),9(a)	( 10,094,607)	(9,791,833)	( 9,699,050)
Finance costs		( 198,654)	(201,634)	( 106,679)
Insurance		( 302,794)	(307,069)	( 282,800)
Other expenditure	2(b)	( 221,100)	(272,861)	( 283,290)
		( 16,153,125)	(16,530,665)	(15,151,183)
		(8,016,058)	(10,343,095)	(6,465,344)
Capital grants, subsidies and contributions	2(a)	4,016,191	3,816,845	4,296,128
Profit on asset disposals		70,202	42,613	122,517
Loss on asset disposals		( 9,472)	(15,125)	0
Share of result in associate	23	( 24,424)	0	23,778
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	1,261
		4,049,835	3,844,333	4,443,684
<b>Net Result for the period</b>		<b>(3,966,224)</b>	<b>(6,498,762)</b>	<b>(2,021,660)</b>
<b>Other comprehensive income for the period</b>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(3,966,224)</b>	<b>(6,498,762)</b>	<b>(2,021,660)</b>

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

SHIRE OF KONDININ  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2025

	NOTE	2025 \$	2024 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	8,726,574	10,052,744
Trade and other receivables	5	495,766	309,557
Other financial assets	4(a)	108,410	103,970
Inventories	6	7,148	26,481
Other assets	7	77,954	66,009
<b>TOTAL CURRENT ASSETS</b>		<b>9,415,853</b>	<b>10,558,761</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	0	581
Other financial assets	4(b)	862,768	973,841
Investment in associate	23	41,553	65,977
Property, plant and equipment	8(a)	32,829,643	31,624,887
Infrastructure	9(a)	226,935,082	230,311,609
<b>TOTAL NON-CURRENT ASSETS</b>		<b>260,669,046</b>	<b>262,976,895</b>
<b>TOTAL ASSETS</b>		<b>270,084,898</b>	<b>273,535,656</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	1,658,151	755,736
Capital grant/contributions liabilities	13	0	120,356
Borrowings	14	271,390	260,029
Employee related provisions	15	485,162	501,221
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,414,703</b>	<b>1,637,342</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14	3,418,983	3,690,373
Employee related provisions	15	87,111	77,616
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,506,094</b>	<b>3,767,989</b>
<b>TOTAL LIABILITIES</b>		<b>5,920,797</b>	<b>5,405,331</b>
<b>NET ASSETS</b>		<b>264,164,101</b>	<b>268,130,325</b>
<b>EQUITY</b>			
Retained surplus		26,018,619	30,808,538
Reserves accounts	29	4,479,351	3,655,656
Revaluation surplus	16	233,666,131	233,666,131
<b>TOTAL EQUITY</b>		<b>264,164,101</b>	<b>268,130,325</b>

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

SHIRE OF KONDININ  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2023</b>		33,084,815	3,401,039	233,666,131	270,151,985
Comprehensive income for the period					
Net Result for the period		(2,021,660)	0	0	(2,021,660)
Total comprehensive income for the period		(2,021,660)	0	0	(2,021,660)
Transfer from reserve accounts	29	320,000	(320,000)	0	0
Transfer to reserve accounts	29	(574,617)	574,617	0	0
<b>Balance as at 30 June 2024</b>		30,808,538	3,655,656	233,666,131	268,130,325
Comprehensive income for the period					
Net Result for the period		(3,966,224)	0	0	(3,966,224)
Total comprehensive income for the period		(3,966,224)	0	0	(3,966,224)
Transfer from reserve accounts	29	75,000	(75,000)	0	0
Transfer to reserve accounts	29	(898,695)	898,695	0	0
<b>Balance as at 30 June 2025</b>		26,018,619	4,479,351	233,666,131	264,164,101

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

**SHIRE OF KONDININ**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	NOTE	2025 Actual \$	2024 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		3,688,927	3,618,020
Grants, subsidies and contributions		2,325,194	2,531,094
Fees and charges		1,067,955	1,449,227
Interest revenue		302,758	328,161
Goods and services tax received		590,653	502,631
Other revenue		336,220	333,647
		8,311,707	8,762,780
<b>Payments</b>			
Employee costs		(2,363,134)	(2,242,337)
Materials and contracts		(1,897,512)	(2,149,944)
Utility charges		(390,233)	(374,987)
Finance costs		(198,654)	(106,679)
Insurance paid		(302,794)	(282,800)
Goods and services tax paid		(719,204)	(455,157)
Other expenditure		(218,986)	(281,271)
		(6,090,515)	(5,893,175)
<b>Net cash provided by operating activities</b>		2,221,191	2,869,605
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment		(2,720,543)	(1,300,562)
Payments for construction of infrastructure	9(a)	(5,191,769)	(5,970,754)
Proceeds from capital grants, subsidies and contributions		4,124,838	4,296,128
Proceeds from financial assets at amortised cost - self supporting loans	28(a)	103,971	41,577
Proceeds from sale of property, plant & equipment		396,171	346,939
<b>Net cash (used in) investment activities</b>		(3,287,332)	(2,586,672)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	28(a)	(260,029)	(165,909)
Payments to community group - self supporting loans		0	(900,000)
Proceeds from new borrowings	28(a)	0	1,800,000
<b>Net cash from/(used in) financing activities</b>		(260,029)	734,091
<b>Net increase/(decrease) in cash held</b>		(1,326,170)	1,017,024
Cash at beginning of year		10,052,744	9,035,720
<b>Cash and cash equivalents at the end of the year</b>	3	<b>8,726,574</b>	<b>10,052,744</b>

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

**SHIRE OF KONDININ**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	NOTE	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	26(a)	3,668,865	3,635,386	3,521,338
Rates excluding general rates	26(a)	57,367	55,000	54,275
Grants, subsidies and contributions	2(a)	2,325,194	726,580	3,035,406
Fees and charges	2(a)	1,100,697	1,187,100	1,413,014
Interest revenue	2(a)	302,758	326,611	328,161
Other revenue		682,185	256,893	333,646
Profit on asset disposals		70,202	42,614	122,517
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	1,261
Share of net profit of associates accounted for using the equity method	23(c)	(24,424)	0	23,778
		8,180,181	6,230,184	8,833,396
<b>Expenditure from operating activities</b>				
Employee costs		(2,375,167)	(2,409,525)	(2,211,401)
Materials and contracts		(2,570,569)	(3,167,743)	(2,192,976)
Utility charges		(390,233)	(380,000)	(374,987)
Depreciation		(10,094,607)	(9,791,833)	(9,699,050)
Finance costs		(198,654)	(201,634)	(106,679)
Insurance		(302,794)	(307,069)	(282,800)
Other expenditure		(221,100)	(272,861)	(283,290)
Movement in non-current asset		(18,500)	0	0
Loss on asset disposals		(9,472)	(15,125)	0
		(16,181,096)	(16,545,790)	(15,151,183)
Non-cash amounts excluded from operating activities	27(a)	9,743,575	9,764,344	9,532,585
<b>Amount attributable to operating activities</b>		1,742,660	(551,262)	3,214,798
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		4,016,191	3,816,845	4,296,128
Proceeds from disposal of assets		396,171	373,000	346,940
Proceeds from financial assets at amortised cost - self supporting loans	28(a)	103,971	103,970	41,577
		4,516,333	4,293,815	4,684,645
<b>Outflows from investing activities</b>				
Acquisition of property, plant and equipment		(2,720,543)	(4,516,133)	(1,300,562)
Acquisition of infrastructure	9(a)	(5,191,769)	(4,229,079)	(5,970,754)
		(7,912,312)	(8,745,212)	(7,271,316)
<b>Amount attributable to investing activities</b>		(3,395,979)	(4,451,397)	(2,586,671)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings		0	0	1,800,000
Transfers from reserve accounts	29	75,000	735,000	320,000
		75,000	735,000	2,120,000
<b>Outflows from financing activities</b>				
Repayment of borrowings	28(a)	(260,029)	(260,030)	(165,909)
Payment to Community Group - Self supporting loan		0	0	(900,000)
Transfers to reserve accounts	29	(898,695)	(894,135)	(574,617)
		(1,158,724)	(1,154,164)	(1,640,526)
<b>Amount attributable to financing activities</b>		(1,083,724)	(419,164)	479,474
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	27(b)	5,421,822	5,421,822	4,314,221
Amount attributable to operating activities		1,742,660	(551,262)	3,214,798
Amount attributable to investing activities		(3,395,979)	(4,451,397)	(2,586,671)
Amount attributable to financing activities		(1,083,724)	(419,164)	479,474
<b>Surplus/(deficit) after imposition of general rates</b>	27(b)	2,684,779	(0)	5,421,822

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

**SHIRE OF KONDININ**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
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**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**1. BASIS OF PREPARATION**

The financial report of the Shire of Kondinin which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

**Local Government Act 1995 requirements**

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

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

The *Local Government (Financial Management) Regulations 1996* provide that

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local governments controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 25

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. There is no trust monies in the financial report.

**Initial application of accounting standards**

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2023-3 Amendments to Australian Accounting Standards
  - Disclosure off Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements: Tier 2 Disclosures
- AASB 2023-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendments may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards -
  - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
  - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
  - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
  - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
  - Annual Improvements Volume 11

These amendments are not expected to have any material impact on the financial report on initial application.

Shire of Kondinin  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

## 2. REVENUE AND EXPENSES

### (a) Revenue

#### Contracts with customers

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
Grants, subsidies and contributions	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
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - 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
Fees and charges - sale of stock	Fuel, sand and gravel	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

#### Revenue Recognition

Rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

#### For the year ended 30 June 2025

Nature	Contract with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,726,232	0	3,726,232
Grants, subsidies and contributions	17,560	0	0	2,307,634	2,325,194
Fees and charges	866,205	0	234,492	0	1,100,697
Interest revenue	0	0	29,967	272,791	302,758
Other revenue	334,092	0	0	348,093	682,185
Capital grants, subsidies and contributions	0	4,016,191	0	0	4,016,191
<b>Total</b>	<b>1,217,857</b>	<b>4,016,191</b>	<b>3,990,691</b>	<b>2,928,518</b>	<b>12,153,257</b>

#### For the year ended 30 June 2024

Nature	Contract with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,575,612	0	3,575,612
Grants, subsidies and contributions	67,552	0	0	2,967,854	3,035,406
Fees and charges	1,191,679	0	221,335	0	1,413,014
Interest revenue	0	0	37,440	290,721	328,161
Other revenue	322,984	0	0	10,662	333,646
Capital grants, subsidies and contributions	0	4,296,128	0	0	4,296,128
<b>Total</b>	<b>1,582,215</b>	<b>4,296,128</b>	<b>3,834,388</b>	<b>3,269,237</b>	<b>12,981,968</b>

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Interest revenue**

	Note	2025 Actual \$	2024 Actual \$
Interest on reserve account funds		189,172	194,374
Trade and other receivables overdue interest	26(b)	29,967	37,441
Other interest earnings		83,619	96,347
		302,758	328,161

**Fees and charges relating to rates receivable**

Charges on instalment plan	26(b)	1,710	1,500
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The 2025 original budget estimate in relation to:  
Charges on instalment plan was \$1,000.

**(b) Expenses**

**Auditors remuneration**

Audit of the Annual Financial Report		53,375	50,000
Other services - grant acquittals		6,000	6,000
		59,375	56,000

**Employee Costs**

Employee benefit costs		2,065,464	1,934,804
Other employee costs		309,703	276,597
		2,375,167	2,211,401

**Other expenditure**

Impairment losses on rates and statutory receivables		12,039	116,033
Impairment losses on receivables from contracts with customers		4,510	0
Sundry expenses		204,551	167,257
		221,100	283,290

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. CASH AND CASH EQUIVALENTS**

Cash at bank and on hand  
Term deposits  
**Total cash and cash equivalents**

Held as

- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Note	2025	2024
	\$	\$
	3,949,398	4,682,610
	4,777,176	5,370,134
	<b>8,726,574</b>	<b>10,052,744</b>
	4,247,223	5,376,733
17	<b>4,479,351</b>	<b>4,676,011</b>
	<b>8,726,574</b>	<b>10,052,744</b>

**Restricted financial assets**

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

**4. OTHER FINANCIAL ASSETS**

**(a) Current assets**

**Other financial assets at amortised cost**

Self supporting loans receivable

Held as

- Unrestricted other financial assets at amortised cost

**(b) Non-current assets**

Other financial assets at amortised cost

Financial assets at fair value through profit and loss

**Financial assets at amortised cost**

Self supporting loans receivable

**Financial assets at fair value through profit or loss**

Units in Local Government House Trust - opening balance

Movement attributable to fair value decrement

Units in Local Government House Trust - closing balance

	2025	2024
	\$	\$
	108,410	103,970
	<b>108,410</b>	<b>103,970</b>
	108,410	103,970
	<b>108,410</b>	<b>103,970</b>
	803,053	911,463
	59,715	62,378
	<b>862,768</b>	<b>973,841</b>
	803,053	911,463
	<b>803,053</b>	<b>911,463</b>
	62,378	61,117
	(2,663)	1,261
	<b>59,715</b>	<b>62,378</b>

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 28(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

**MATERIAL ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 25(i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

**Financial assets at fair value through profit or loss**

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**5. TRADE AND OTHER RECEIVABLES**

**Current**

	2025 \$	2024 \$
Rates and statutory receivables	193,064	350,612
Trade receivables	123,620	90,593
GST receivable	207,492	78,941
Allowance for credit losses of rates and statutory receivables	(23,900)	(206,364)
Allowance for credit losses of trade receivables	(4,510)	(4,224)
	<b>495,766</b>	<b>309,557</b>

**Non-current**

Rates and statutory receivables	0	581
	<b>0</b>	<b>581</b>

**Disclosure of opening and closing balances related to contract with customers**

Information about receivables from contract with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Note	30 June 2025 Actual \$	30 June 2024 Actual \$	1 July 2023 Actual \$
Trade and other receivables from contracts with customers	123,620	90,593	89,278
Contract assets	7 63,868	0	0
Allowances for credit losses of trade receivables	5 (4,510)	(4,224)	(4,224)
Total trade and other receivables from contracts with customers	<b>182,978</b>	<b>86,369</b>	<b>85,054</b>

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

**Trade receivables**

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

**Other Receivables**

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

**Measurement**

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

**Classification and subsequent measurement**

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

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

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.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. INVENTORIES**

**Current**

Fuel and materials

2025	2024
\$	\$
7,148	26,481
7,148	26,481
26,481	12,264
(424,411)	(453,421)
405,078	467,638
7,148	26,481

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Additions to inventory

Balance at end of year

**MATERIAL ACCOUNTING POLICIES**

**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.

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

7. OTHER ASSETS

Other assets - current

Prepayments  
Accrued income  
Contract assets

2025	2024
\$	\$
2,593	55,592
11,493	10,417
63,868	0
77,954	66,009

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year:

	Assets not subject to operating lease			Total Property			Plant and Equipment			Total property, plant and equipment
	Note	Buildings		Land	Buildings	Work in progress	Total property	Plant and Equipment		
		\$	\$					\$	\$	
Balance at 1 July 2023		1,152,000	27,591,001	1,152,000	27,591,001	0	28,743,001	224,365	3,034,345	32,001,710
Additions		25,108	201,228	25,108	201,228	5,295	231,631	14,820	1,054,111	1,300,562
Disposals		0	0	0	0	0	0	0	(224,422)	(224,422)
Depreciation		0	(861,523)	0	(861,523)	0	(861,523)	(33,896)	(557,545)	(1,452,964)
Balance at 30 June 2024		1,177,108	26,930,706	1,177,108	26,930,706	5,295	28,113,110	205,288	3,306,489	31,624,887
Comprises:										
Gross balance amount at 30 June 2024		1,177,108	27,811,949	1,177,108	27,811,949	5,295	28,994,352	351,136	5,018,735	34,364,224
Accumulated depreciation at 30 June 2024		0	(881,242)	0	(881,242)	0	(881,242)	(145,848)	(1,712,246)	(2,739,337)
Balance at 30 June 2024		1,177,108	26,930,707	1,177,108	26,930,707	5,295	28,113,110	205,288	3,306,489	31,624,887
Additions*		64,000	1,189,463	64,000	1,189,463	697,920	1,951,383	38,515	1,076,610	3,066,508
Disposals		0	0	0	0	0	0	0	(335,441)	(335,441)
Depreciation		0	(866,093)	0	(866,093)	0	(866,093)	(27,811)	(632,407)	(1,526,311)
Balance at 30 June 2025		1,241,108	27,254,077	1,241,108	27,254,077	703,215	29,198,400	215,992	3,415,251	32,829,643
Comprises:										
Gross balance amount at 30 June 2025		1,241,108	29,001,412	1,241,108	29,001,412	703,215	30,945,735	389,651	5,523,651	36,859,038
Accumulated depreciation at 30 June 2025		0	(1,747,335)	0	(1,747,335)	0	(1,747,335)	(173,659)	(2,108,400)	(4,029,394)
Balance at 30 June 2025		1,241,108	27,254,077	1,241,108	27,254,077	703,215	29,198,400	215,992	3,415,251	32,829,643

\*During the year land (\$ 64,000) and buildings (\$ 281,985) were repossessed and transferred to the Shire for non-payment of outstanding rates mandated by the Local Government Act 1995 and passed by council resolution.

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset Class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date								
Land and buildings								
Land - market value		1,241,108	1,177,108	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2023	Price per square metre
Total land	8(a)	1,241,108	1,177,108					
Buildings - non-specialised		8,507,920	6,973,314	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2023	Price per square metre
Buildings - specialised		18,746,157	19,957,393	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Total buildings	8(a)	27,254,077	26,930,707					

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**9. INFRASTRUCTURE**

**(a) Movements in Balances**

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks & ovals	Infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>	219,489,919	1,070,513	3,348,209	807,800	7,870,500	232,586,941
Additions	5,336,851	51,587	127,246	281,461	173,609	5,970,754
Depreciation (expense)	(7,733,446)	(55,667)	(96,612)	(30,193)	(330,168)	(8,246,086)
<b>Balance at 30 June 2024</b>	217,093,324	1,066,433	3,378,843	1,059,068	7,713,941	230,311,609
<b>Comprises:</b>						
Gross balance at 30 June 2024	224,826,770	1,122,099	3,475,455	1,089,261	8,044,109	238,557,694
Accumulated depreciation at 30 June 2024	(7,733,446)	(55,666)	(96,612)	(30,193)	(330,168)	(8,246,085)
<b>Balance at 30 June 2024</b>	217,093,324	1,066,433	3,378,843	1,059,068	7,713,941	230,311,609
Additions	4,574,026	16,096	0	49,221	552,426	5,191,769
Depreciation	(8,034,050)	(57,421)	(99,769)	(39,694)	(337,362)	(8,568,297)
<b>Balance at 30 June 2025</b>	213,633,300	1,025,108	3,279,074	1,068,595	7,929,005	226,935,082
<b>Comprises:</b>						
Gross balance at 30 June 2025	229,400,796	1,138,195	3,475,455	1,138,482	8,596,535	243,749,463
Accumulated depreciation at 30 June 2025	(15,767,496)	(113,087)	(196,381)	(69,887)	(667,530)	(16,814,381)
<b>Balance at 30 June 2025</b>	213,633,300	1,025,108	3,279,074	1,068,595	7,929,005	226,935,082

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**9. INFRASTRUCTURE (Continued)**

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - drainage	3	Cost approach using current replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - parks and ovals	3	Cost approach using current replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - other	3	Cost approach using current replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

<b>Asset Class</b>	<b>Useful life</b>
Buildings	20 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	4 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement seal	35 to 55 years
seal	
- bituminous seal	15 to 25 years
- asphalt surfaces	30 to 45 years
Gravel roads	
formation	not depreciated
pavement	8 to 10 years
Footpaths - slab	20 to 50 years
Sewerage - piping	40 to 80 years
Water supply piping and drainage systems	60 to 80 years
Parks and ovals	10 to 40 years
Other infrastructure	8 to 50 years

**Revision of useful lives of property, plant and equipment and infrastructure assets**

The assets residual value and useful life of assets were reviewed and no change in the depreciation rate are required.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**10. FIXED ASSETS (Continued)**

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

**Revaluation**

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur at every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

**Depreciation**

The depreciable amount of all property, plant and equipment and infrastructure, 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.

**Depreciation on revaluation**

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Impairment**

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

**Gains or losses on disposal**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**11. LEASES**

**(a) Right-of-Use Assets - NIL**

**(b) Lessor - Property, Plant and Equipment Subject to Lease**

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year  
1 to 2 years  
2 to 3 years  
3 to 4 years  
4 to 5 years  
> 5 years

	2025 Actual	2024 Actual
	\$	\$
	147,608	83,380
	147,675	83,380
	147,675	83,380
	147,675	83,380
	147,675	83,380
	738,375	416,900
	1,476,683	833,800
	93,232	83,997

**Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease**

Rental income

The Shire leases houses to staff, Department of Education (for School Principal) and WACHS (for Hospital staff) with rentals payable fortnightly. These leases are classified as operating lease as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The Shire houses are not considered investment property as they are leased for use in the supply of services to the community.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters into new operating leases and therefore will not immediately realise any reduction in the residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

**MATERIAL ACCOUNTING POLICIES**

**The Shire as Lessor**

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Prepaid rates  
 Accrued payroll liabilities  
 ATO liabilities  
 Bonds and deposits held  
 Accrued expenses

2025	2024
\$	\$
1,144,334	451,360
36,163	48,553
30,206	33,784
95,046	72,870
24,926	23,390
327,476	125,779
1,658,151	755,736

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

**Statutory liabilities**

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG, GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

**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 usually 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.

**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 income for the prepaid rates that have not been refunded.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**13. OTHER LIABILITIES**

**Current**

Capital grant/contributions liabilities

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance

Additions

Revenue from contracts with customers included as a contract liability at the start of the period

**Expected satisfaction of capital grant/contribution liabilities**

Less than 1 year

1 to 2 years

2 to 3 years

3 to 4 years

4 to 5 years

> 5 years

	2025	2024
	\$	\$
Capital grant/contributions liabilities	0	120,356
	0	120,356
Opening balance	120,356	624,668
Additions	1,610,000	2,540,718
Revenue from contracts with customers included as a contract liability at the start of the period	(1,730,356)	(3,045,030)
	0	120,356
Less than 1 year	0	120,356
1 to 2 years	0	0
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	0	0
	0	120,356

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

**MATERIAL ACCOUNTING POLICIES**

**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.

**Capital grant/contribution liabilities**

Capital grant/contribution liabilities represent the Shire's obligation to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

**SHIRE OF KONDININ**  
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**14. BORROWINGS**

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		271,390	3,418,983	3,690,373	260,029	3,690,373	3,950,402
<b>Total secured borrowings</b>	<b>28(a)</b>	<b>271,390</b>	<b>3,418,983</b>	<b>3,690,373</b>	<b>260,029</b>	<b>3,690,373</b>	<b>3,950,402</b>

**Secured liabilities and assets pledged as security**

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Kondinin.

The Shire of Kondinin has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 years.

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Details of individual borrowings required by regulations are provided at Note 28(a).

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**15. EMPLOYEE RELATED PROVISIONS**

**(a) Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

Annual leave

Long service leave

**Employee related other provisions**

Employment on-costs

**Total current employee related provisions**

**Non-current provisions**

**Employee benefit provisions**

Long service leave

**Employee related other provisions**

Employment on-costs

**Total non-current employee related provisions**

**Total employee related provisions**

	2025 Actual	2024 Actual
	\$	\$
	213,370	264,079
	208,510	173,669
	421,880	437,747
	63,282	63,473
	63,282	63,473
	485,162	501,221
	75,749	67,787
	75,749	67,787
	11,362	9,829
	11,362	9,829
	87,111	77,616
	572,273	578,836

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on cost for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

**MATERIAL ACCOUNTING POLICIES**

**Employee benefits**

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

**Short-term employee benefits**

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

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

**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 its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**16. REVALUATION SURPLUS**

	<b>2025 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2025 Closing Balance</b>	<b>2024 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2024 Closing Balance</b>
	\$	\$	\$	\$	\$	\$
Revaluation surplus -Land - freehold land	144,159	0	144,159	144,159	0	144,159
Revaluation surplus -Buildings.	54,533,009	0	54,533,009	54,533,009	0	54,533,009
Revaluation surplus -Furniture and equipment	40,444	0	40,444	40,444	0	40,444
Revaluation surplus -Plant and equipment	1,897,724	0	1,897,724	1,897,724	0	1,897,724
Revaluation surplus -Infrastructure - roads	169,595,014	0	169,595,014	169,595,014	0	169,595,014
Revaluation surplus -Infrastructure - drainage	2,005,554	0	2,005,554	2,005,554	0	2,005,554
Revaluation surplus -Infrastructure - Parks and ovals	190,044	0	190,044	190,044	0	190,044
Revaluation surplus -Infrastructure - other	5,260,186	0	5,260,186	5,260,186	0	5,260,186
	<b>233,666,131</b>	<b>0</b>	<b>233,666,131</b>	<b>233,666,131</b>	<b>0</b>	<b>233,666,131</b>

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**17. RESTRICTIONS OVER FINANCIAL ASSETS**

**Restrictions**

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

Cash and cash equivalents

Note	2025 Actual \$	2024 Actual \$
3	4,479,351	4,676,011
29	4,479,351	3,655,655
13	0	120,356
28(c)	0	900,000
	4,479,351	4,676,011

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts

Capital grant liabilities

Unspent loans

**Total restricted financial assets**

**18. Undrawn Borrowing Facilities**

**Credit Standby arrangements**

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

**Total amount of credit unused**

250,000	250,000
0	0
25,000	20,000
( 1,747)	( 2,330)
273,253	267,670

**Loan facilities**

Loan facilities - current

Loan facilities - non-current

**Total facilities in use at balance date**

271,390	260,029
3,418,983	3,690,373
3,690,373	3,950,402

**Unused loan facilities at balance date**

NIL	900,000
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**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**19. CONTINGENT LIABILITIES**

- (a) The Shire of Kondinin has no contingent liability as at 30 June 2025.

The liability has been recorded as part of the net assets of the RoeROC investment in associates in note 23.

- (b) Septic Pond - Wave Rock

As cited in the EHO Report on 23rd April 2024, the Liquid Effluent Pond off Wave Rock Road in Hyden became non-compliant.

Whereas the Shire of Kondinin is afforded the management of Reserve 28833 via a Management Order to use the Reserve for the purpose of Wildlife Park and Recreation and with the power to licence or lease the reserve for a period of 40 years from the date of the lease, the lease area does not include the septic pond when it was leased to the third parties.

Until Council determine that the Shire of Kondinin is partly responsible for the remediation costs of the pond, the Shire is unable to recognise a contingent liability.

**20. CAPITAL COMMITMENTS**

**(a) Capital Expenditure Commitments**

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

2025	2024
\$	\$
2,031,036	0
0	0
2,031,036	0

The current year capital expenditure commitments represent the signed contract with the following:

1. Stallion Homes for the construction of a Single dwelling at No. 39 (Lot 252) Replacholi Parade, Kondinin, and
2. A Corp for upgrade of the Kondinin Sports Pavilion.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**21. RELATED PARTY TRANSACTIONS**

**(a) Elected Members Remuneration**

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	<b>Note</b>	<b>2025 Actual</b>	<b>2025 Budget</b>	<b>2024 Actual</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
President's annual allowance		12,000	12,000	12,000
Presidents's meeting attendance fees		4,280	5,340	6,020
President's annual allowance for ICT expenses		650	600	543
President's travel and accommodation expenses		676	3,000	2,767
		<b>17,606</b>	<b>20,940</b>	<b>21,330</b>
Deputy President's annual allowance		0	0	0
Deputy Presidents's meeting attendance fees		3,850	4,080	3,280
Deputy President's annual allowance for ICT expenses		650	600	543
Deputy President's travel and accommodation expenses		629	1,000	392
		<b>5,129</b>	<b>5,680</b>	<b>4,215</b>
All other members's meeting attendance fees		19,600	24,320	25,500
All other member's annual allowance for ICT expenses		3,902	3,200	3,256
All other member's travel and accommodation expenses		5,506	7,300	8,853
		<b>29,007</b>	<b>34,820</b>	<b>37,609</b>
	<b>21(b)</b>	<b>51,742</b>	<b>61,440</b>	<b>63,154</b>

**(b) Key Management Personnel (KMP) Compensation**

The total of remuneration paid to KMP of the Shire during the year are as follows:

		<b>2025 Actual</b>	<b>2024 Actual</b>
		<b>\$</b>	<b>\$</b>
Short-term employee benefits		649,350	610,364
Post-employment benefits		90,795	83,742
Other long-term benefits		166,297	188,904
Council member costs	<b>21(a)</b>	<b>51,742</b>	<b>63,154</b>
		<b>958,184</b>	<b>946,164</b>

*Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found in the table above.

*Post-employment benefits*

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent annual leave and long service benefits accruing during the year.

*Council member costs*

These amounts represent payment of members fees, expenses, allowances and reimbursements during the year.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**21. RELATED PARTY TRANSACTIONS (continued)**

**(c) Transactions with related parties**

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

Purchase of goods  
Purchase of services  
Materials and contracts to Roe EHS

2025 Actual	2024 Actual
\$	\$
8,959	9,031
0	25,156
57,047	45,848

**Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel and are detailed in Notes 21(a) and 21(b).

*ii. Other Related Parties*

During the previous year, a company controlled by a related party of a council member, was awarded a contracting services on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process. The contract involved earth moving for roadworks in the Shire, and amounted to \$25,156.

The previous and current years' purchase of goods were provided by a company controlled by a related party, a council member.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

*iii. Entities subject to significant influence by the Shire*

There were no such entities requiring disclosure during the current or previous year.

*iv. Associated entity accounted for under the equity method*

The Shire is involved in associated arrangements with ROE Regional Organisation of Council (ROC)  
See details of transactions in note 23.

*v. Joint arrangement*

The Shire is involved in joint arrangement with ROE Environment health Scheme (ROE EHS) - see details in Note 22.

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

22. JOINT ARRANGEMENTS

Share of joint operations

The Shire of Kondinin together with the Shires of Corrigin, Kulin, Narembeen and Lake Grace formed the Roe Environmental Health Scheme (Roe EHS). The Roe EHS was formed to manage the provision of environmental health service.

The Shire has 25.08% interest in Roe Environmental Health Services (Roe EHS).

The Shire's interest in the revenue and expenses have been included in the respective line items of the financial statements.

Statement of Comprehensive Income

	2025 Actual	2024 Actual
	\$	\$
Materials and contracts	(57,047)	(45,848)
Loss for the period	(57,047)	(45,848)

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Asset, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**23. INVESTMENT IN ASSOCIATES**

**(a) Investment in associates**

Set out in the table below are the associates of the Shire. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest		2025	2024
	2025	2024	Actual	Actual
Roe Regional Organisation of Council (RoeROC)	25.00%	25.00%	\$ 41,553	\$ 65,977
<b>Total equity-accounted investments</b>			<b>41,553</b>	<b>65,977</b>

**(b) Share of investment in associates**

The RoeROC was formed to manage the provision of a waste facility and to provide environmental health services across the four member Shires. The Shire of Kondinin has a 25% interest in the net assets of the RoeROC.

The Shire of Kondinin's share of RoeROC's net assets as at 30 June 2025 are based on the records for the RoeROC kept by the Shire of Corrigin, as follows:

**Summarised statement of comprehensive income**

Note	2025	2024
	Actual	Actual
	\$	\$
Revenue	22,069	32,000
Expenditure	(48,084)	(55,744)
Depreciation	(4,124)	(28,770)
Loss from continuing operations	(30,139)	(52,514)
Loss on disposal of non-current assets	(10,800)	0
Finance costs	(82,772)	0
Other comprehensive income	0	161,200
<b>Total comprehensive income for the period</b>	<b>(123,711)</b>	<b>108,686</b>

**Summarised statement of financial position**

Non-current assets	1,084,398	1,099,322
<b>Total assets</b>	<b>1,084,398</b>	<b>1,099,322</b>
Other current liabilities	241,122	247,252
<b>Total current liabilities</b>	<b>241,122</b>	<b>247,252</b>
Other non-current liabilities	677,062	588,161
<b>Total non-current liabilities</b>	<b>677,062</b>	<b>588,161</b>
<b>Total liabilities</b>	<b>918,184</b>	<b>835,413</b>

**Net assets**

**Reconciliation to carrying amounts**

Opening net assets 1 July	263,909	168,796
Change in members contributions	26,016	(13,533)
Profit/(Loss) for the period	(123,711)	(52,514)
Other comprehensive income	0	161,160
<b>Closing net assets 1 July</b>	<b>166,214</b>	<b>263,909</b>

**Carrying amount at 1 July**

	65,977	42,199
-Share of associates net profit/(loss) for the period	23(c) (30,928)	(13,128)
-Share of associates other comprehensive income	23(c) 0	40,300
Gross distribution of equity by associates	23(c) 6,504	(3,394)
<b>Carrying amount at 30 June (Refer to Note 23(a))</b>	<b>41,553</b>	<b>65,977</b>

**MATERIAL ACCOUNTING POLICIES**

**Investments in associates**

An associate is an entity over which the Shire has significant influence, that is it has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

**(c) Share of associates net profit/(loss) for the period**

Share of investment in RoeRoc (refer Note 23(b))

2025	2024
Actual	Actual
\$	\$
(24,424)	23,778
<b>(24,424)</b>	<b>23,778</b>

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**24. EVENTS OCCURRING AFTER THE END OF REPORTING PERIOD**

There were no events occurring after the end of the reporting period.

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**25. OTHER MATERIAL ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) 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.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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



**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**27. DETERMINATION OF SURPLUS OR DEFICIT**

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

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Fair value adjustments to financial assets at fair value through profit or loss  
Add: Fair value adjustments to investment in associate  
Add: Loss on disposal of assets  
Add: Depreciation  
Non-cash movements in non-current assets and liabilities:  
Repossession of land and buildings  
Pensioner deferred rates  
Employee benefit provisions  
Other disposals

**Non cash amounts excluded from operating activities**

**(b) Surplus/(deficit) after imposition of general rates**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Reserve accounts  
Less: Financial assets at amortised cost - self supporting loans  
Add: Current liabilities not expected to be cleared at the end of the year  
- Current portion of borrowings  
- Employee benefit provisions

**Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

Total current assets  
Less: Total current liabilities  
Less: Total adjustments to net current assets

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

Note	2024/25 (30 June 2025 Carried Forward) \$	2024/25 Budget (30 June 2025 Carried Forward) \$	2023/24 (30 June 2024 Carried Forward) \$
	(70,202)	(42,614)	(122,517)
4(b)	2,663	0	(1,261)
23(c)	24,424	0	(23,778)
	9,472	15,125	0
	10,094,607	9,791,833	9,699,050
8(a)	(345,965)	0	0
5	581	0	206
	9,495	0	(19,115)
	18,500	0	0
	9,743,575	9,764,344	9,532,585
29	(4,479,351)	(3,814,791)	(3,655,656)
4(a)	(108,410)	(103,970)	(103,970)
	271,390	271,390	260,029
	0	133,021	0
	(4,316,371)	(3,514,350)	(3,499,597)
	9,415,853	5,551,933	10,558,761
	(2,414,703)	(2,037,583)	(1,637,342)
	(4,316,371)	(3,514,350)	(3,499,597)
	2,684,779	0	5,421,822

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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28. BORROWINGS AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New Loans During 2023-24	Principal at 30 June 2024	Principal Repayments During 2023-24	Principal at 30 June 2025	New Loans During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$
WACHS Housing		0	900,000	900,000	0	873,567	0	(26,433)	873,567
Hyden Sewerage		438,099	0	407,821	(30,278)	375,923	0	(31,898)	375,923
Townsite Drainage		1,417,842	0	1,348,351	(69,291)	1,276,487	0	(71,864)	1,276,486
Kondinin Swimming Pool		303,561	0	278,797	(24,763)	252,934	0	(25,864)	252,933
<b>Total</b>		<b>2,159,302</b>	<b>900,000</b>	<b>2,934,969</b>	<b>(124,332)</b>	<b>2,778,911</b>	<b>0</b>	<b>(156,060)</b>	<b>2,778,909</b>
<b>Self Supporting Loans</b>									
Kondinin Community Rec Com'tee		10,774	0	0	(10,774)	0	0	0	0
Kondinin Community Rec Com'tee		0	900,000	900,000	0	827,776	0	(72,224)	827,776
Hyden Progress Association		146,236	0	115,433	(30,803)	83,686	0	(31,746)	83,686
<b>Total Self Supporting Loans</b>		<b>157,010</b>	<b>900,000</b>	<b>1,015,433</b>	<b>(41,577)</b>	<b>911,462</b>	<b>0</b>	<b>(103,970)</b>	<b>911,462</b>
<b>Total Borrowings</b>		<b>2,316,312</b>	<b>1,800,000</b>	<b>3,950,402</b>	<b>(165,909)</b>	<b>3,690,373</b>	<b>0</b>	<b>(260,030)</b>	<b>3,690,371</b>

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
					\$	\$	\$
WACHS Housing	143	WATC*	5.21%	28/06/2044	(52,531)	(52,439)	(437)
Hyden Sewerage	139	WATC*	5.28%	22/03/2034	(23,381)	(24,977)	(25,219)
Townsite Drainage	142	WATC*	3.68%	11/10/2038	(57,563)	(59,419)	(60,678)
Kondinin Swimming Pool	136	WATC*	4.40%	14/01/2033	(13,317)	(13,278)	(14,672)
<b>Total</b>					<b>(146,792)</b>	<b>(150,113)</b>	<b>(101,006)</b>
<b>Self Supporting Loans Finance Cost Payments</b>							
Kondinin Community Rec Com'tee	131A	WATC*	4.20%	25/05/2024	0	0	(403)
Kondinin Community Rec Com'tee	141	WATC*	4.74%	28/06/2034	(47,996)	(47,745)	(236)
Hyden Progress Association	134A	WATC*	3.04%	14/11/2027	(3,867)	(3,777)	(5,035)
<b>Total Self Supporting Loans Finance Cost Payments</b>					<b>(51,863)</b>	<b>(51,522)</b>	<b>(5,673)</b>
<b>Total Finance Cost Payments</b>					<b>(198,655)</b>	<b>(201,635)</b>	<b>(106,679)</b>

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

28. BORROWINGS AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2024/25 - NIL

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 24	Borrowed During Year	Expended During Year	Unspent Balance 30 June 25
WACHS Housing	WATC*	28/06/2024	\$ 900,000	\$ 0	\$ (900,000)	\$ 0
			900,000	0	(900,000)	0

\* WA Treasury Corporation

(d) Lease Liabilities - NIL

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**29. RESERVE ACCOUNTS**

**Restricted by council**

	2025 Opening Balance	2025 Actual to	2025 Actual Transfer (from)	2025 Actual Closing Balance	2025 Budget Opening Balance	2025 Budget Transfer to	2025 Budget Transfer (from)	2025 Budget Closing Balance	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance
(a) Plant Reserve	575,443	232,822	0	808,265	575,443	229,060	0	804,503	783,063	42,380	(250,000)	575,443
(b) Housing Reserve	530,445	228,627	0	759,072	530,445	226,787	(500,000)	257,232	503,000	27,445	0	530,445
(c) Employee Leave Reserve	452,096	62,063	0	514,159	452,096	62,831	0	514,927	429,760	22,336	0	452,096
(d) Tourism Development Reserve	155,383	27,252	0	182,635	155,383	27,370	(50,000)	132,753	157,255	48,128	(50,000)	155,383
(e) Water Infrastructure Reserve	55,766	2,545	0	58,311	55,766	2,816	0	58,582	53,094	2,672	0	55,766
(f) Community Bus Reserve	55,536	2,765	0	58,301	55,536	2,805	0	58,341	52,458	3,078	0	55,536
(g) Radio Reserve	27,247	1,356	0	28,603	27,247	1,376	0	28,624	25,737	1,510	0	27,247
(h) Landfill Reserve	135,059	6,163	0	141,222	135,059	6,821	0	141,880	37,438	97,621	0	135,059
(i) SJA Capital Upgrade Reserve	107,895	56,212	0	164,107	107,895	55,449	0	163,344	53,278	54,617	0	107,895
(j) Medical Services Reserve	64,735	3,228	0	67,963	64,735	3,269	0	68,004	80,637	4,098	(20,000)	64,735
(k) Hyden Recreation Centre Reserve	418,050	19,186	0	437,236	418,050	21,112	(110,000)	329,162	397,451	20,599	0	418,050
(l) Roads Reserve	326,729	15,435	(75,000)	267,164	326,729	16,500	(75,000)	268,229	311,051	15,678	0	326,729
(m) Hyden Discovery Centre Reserve	697,222	238,574	0	935,796	697,222	235,210	0	932,432	485,353	231,869	0	697,222
(n) Office Equipment Reserve	54,050	2,466	0	56,516	54,050	2,729	0	56,780	51,463	2,587	0	54,050
	<b>3,655,656</b>	<b>898,695</b>	<b>(75,000)</b>	<b>4,479,351</b>	<b>3,655,656</b>	<b>894,135</b>	<b>(735,000)</b>	<b>3,814,791</b>	<b>3,401,039</b>	<b>574,617</b>	<b>(320,000)</b>	<b>3,655,656</b>

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

<b>Name of reserve account</b>	<b>Purpose of the reserve account</b>
<b>Restricted by council</b>	
(a) Plant Reserve	Future expenditure for replacement of plant.
(b) Housing Reserve	To be used for the construction of new housing.
(c) Employee Leave Reserve	To be used to pay annual and long service leave liabilities.
(d) Tourism Development Reserve	To be used to ensure that the Wave Rock area is kept at a good standard.
(e) Water Infrastructure Reserve	For the purchase of water pumps and installation of standpipe controllers and storage tanks.
(f) Community Bus Reserve	To be used for the replacement of the community bus.
(g) Radio Reserve	To account for service charges raised.
(h) Landfill Reserve	Expenditure for future waste management the rehabilitation, redevelopment of Bendering refuse site.
(i) SJA Capital Upgrade Reserve	Contribution for sub-centre capital upgrades in Kondinin and Hyden
(j) Medical Services Reserve	To be used for the operational costs of Kondinin Medical Centre.
(k) Hyden Recreation Centre Reserve	To be used for the construction of recreation facilities at Hyden.
(l) Roads Reserve	To fund the Shire roadworks to supplement road grants received.
(m) Hyden Discovery Centre Reserve	To fund for the construction of discovery centre building located in Hyden.
(n) Office Equipment Reserve	To fund for the replacement of old office computers.



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2025 Shire of Kondinin

To the Council of the Shire of Kondinin

#### Opinion

I have audited the financial report of the Shire of Kondinin (Shire) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

## **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

## **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## **My independence and quality management relating to the report on the financial report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Kondinin for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Liang Wong  
Acting Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
5 December 2025

# SHIRE OF KONDININ



## ANNUAL REPORT 2024 - 2025

# *A heritage of red soil riches....*



## Acknowledgement of Country

*The Shire of Kondinin acknowledges the traditional custodians of country throughout our Shire. We pay our respects to their elders and leaders, past, present and emerging.*



## OUR VISION

*“To have a thriving and Sustainable future”*

## OUR MISSION

*We will achieve our vision by:*

- ◆ *Providing leadership in the community,*
- ◆ *Having a positive outlook,*
- ◆ *Bringing the community together,*
- ◆ *Providing and facilitating appropriate facilities and services,*
- ◆ *Being forward looking, and*
- ◆ *Having pride in our Shire.*

## OUR VALUES

- *Respect*
- *Inclusiveness*
- *Fairness & Equity*

# OUR SHIRE

The Shire of Kondinin is part of Western Australia’s Wheatbelt and the Golden Outback tourism region. The Shire stretches over 7,000 square kilometres in a narrow, east-west band approximately 300km east of Perth. The Shire’s towns of Kondinin, Karlgarin and Hyden are home to about 900 residents.

The Shire’s economy is based on a mix of broadacre agriculture, livestock, mining and tourism. The Wheatbelt Region has an annual economic output of approximately \$18.023 billion, of which, the Shire contributes between approximately \$150m-\$220m.

Grain growing is the dominant land use and includes wheat, barley, canola, lupins, peas and hay. The Shire’s towns are receival points for Cooperative Bulk Handling (CBH).

The Shire hosts active exploration for gold and lithium and is known for high grade nickel sulphide deposits. Active extractive operations are found in the eastern sector of the Shire.

The Shire is nationally and internationally recognized for it’s unique granite landscapes that include: Wave Rock (Katter Kich), Mulka’s Cave & Hippo’s Yawn, The Humps Nature Reserve and Yeerakine Rock & JS Roe Heritage Trail.

To the east of the Shire, the Kings Rock Wind Farm is currently under development by Synergy approximately 35 kilometres north-east of Hyden. The project comprises 17 wind turbines, each with a tower height of approximately 115 metres and will be fitted with 80 metre blades. The wind farm is scheduled to become operational in 2027.

# Shire Presidents Report

Councillor Kent Mouritz

I am proud to present the 2024–2025 Annual Report - a reflection of a year defined by steady progress, community partnerships, and a shared commitment to shaping a vibrant future for our region.

Guided by our values of respect, inclusiveness, fairness and equity, we continue to place people at the heart of every decision we make. These values are not simply statements; they are the foundation upon which we deliver services, support our residents, and plan for the needs of generations to come.

Throughout the year, our work has been driven by the priorities set out in the Strategic Community Plan, ensuring that every project, investment, and initiative aligns with our community's long-term aspirations. Across the four pillars of Community, Economy, Environment and Civic Leadership, we have focused on strengthening local resilience, enhancing liveability, and creating opportunities that allow our towns and people to thrive.

In the Community pillar, we continued to invest in facilities, programs and partnerships that build connection, wellbeing and a strong sense of place. Under the Economy pillar, we worked to support local businesses, encourage growth, and maintain the essential infrastructure that underpins a thriving regional economy. Our Environment pillar guided actions to protect, manage and restore the landscapes that make the Shire of Kondinin unique, ensuring sustainability remains central to our planning and delivery. Through Civic Leadership, we upheld our commitment to transparent governance, responsible financial management, and meaningful engagement with our residents.

This year's achievements reflect a collective effort — from our Council and staff to our community groups, volunteers and local partners. Together, we are building momentum.

As we look ahead, we remain dedicated to delivering fair, inclusive and responsive services, supporting economic vitality, safeguarding our environment, and leading with integrity and accountability.

Cr Kent Mouritz  
Shire President

## The President's Highlights 2024-2025

### ***Road Resealing Program***

East Hyden Bin Road - 4km

Mt Walker Road - 1km

Pederah West, North Lake Grace

Karlgarin - 3.4km

### ***Road Gravel Sheetting - 31km***

Bendering East Road, Whyte Road,

Karlgarin South, Young Road,

King Rocks West, Billericay Road,

Karlgarin East Road, Roe Road,

Pederah East Road, Medcalf Road.

### ***Playing Fields***

Installation of main lines & laterals

Automated irrigation system - Hyden

Hockey oval.

### ***Capital Projects***

Grouped dwellings - 51 Rankin

Street, Kondinin

Stage 1 Upgrades - Kondinin Pavillion

### ***Community Events***

ANZAC Day Ceremonies, Gourmet in

the Garden, Hyden Mural, Hyden Me-

morial Garden upgrades, Town

Swimming Programs

# Chief Executive Officer Report

The 2024-2025 Annual Report reflects the hard work and achievements of the Shire of Kondinin, lead by our Elected Members, Chief Executive Officer, Mr. David Burton and the Shire staff.

Local government is where “vision meets the street” and progress and achievement is measured by service delivery, amenity and creating public value. This Annual Report reflects strong financial management, the delivery of fit for purpose facilities and the provision of amenity for our communities.

I believe that strong communities are built not by promises, but the everyday actions that bring them to life; it is important to recognize the volunteer emergency services teams, community groups, sporting teams, not for profits, community farmers, business operators and our entire community for their contribution to making our Shire a better place to live.

As we enter the new financial year, the Shire is well positioned to build on the progress and foundations established over the 2024-2025 financial year. This period marks an important transition from consolidation to forward momentum, enabling us to focus on strengthening organisational capability, improving service delivery, and delivering meaningful outcomes for our community.

Bruce Wright  
Chief Executive Officer

As we enter the new financial year, the Shire is well positioned to build on the p  
and foundations established over the past 12 months. This period marks an im-  
portant transition from consolidation to forward momentum, enabling us to focus



# Elected Members



Councillor Kent Mouritz  
Shire President

Term expires 2025



Councillor Bruce Browning

Term expires 2025



Councillor Murray James

Term expires 2027



Councillor Kerrie Green

Term expires 2025

Councillor Bev Gangell  
Deputy Shire President

Term expires 2027



Councillor Brett Smith

Term expires 2025



Councillor Darren Pool

Term expires 2027



Councillor Paul Green

Term expires 2025



**Note:** Local Government Act 1995 amendments required the Shire of Kondinin to reduce the number of Councillors from nine (9) to seven (7) over the 2023 and 2025 elections. During the financial year 2024-2025, Council consisted of eight (8) Councillors. The legislated reduction will be completed during 2025-2026, at which point, seven (7) Councillors will form the Kondinin Shire Council.

# Strategic Community Plan - 2024-2025

The Local Government (Administration) Regulations 1996 require that local governments must develop and implement a Strategic Community Plan (SCP) that sets out the long-term vision, aspirations, values, and priorities of the community, and guides the local government’s planning, decision-making, and resource allocation over a minimum 10-year period.

The Shire of Kondinin Strategic Community Plan 2022-2032 defines the Shires Strategic priorities and the intended outcomes.

- Our Strategic Pillars**
- Community

Economy

Environment

Civic Leadership

1. COMMUNITY		
Strategic Priority	We Know We Are Succeeding When	How Did We Do?
1.1 Community members have the opportunity to be active, engaged and connected	We hold well attended local events and activities	
	We collaborate with CRC’s and local organisations to deliver community programs and activities	
	Positive engagement and co-design of projects with young people occurs	This remains an ongoing priority across financial years.
	We are showcasing local artists and attracting cultural events to our communities	
1.2 Facilitate and advocate for quality health services, health facilities and programs in the Shire	Local health facilities, visiting allied health and volunteer health services are retained	A medical services tender was released and outcomes will be in place during 2025-2026.
	Seniors have access to local support services and social programs	
	Achieve and update the Aged Friendly Community Plan	Both items are included for Strategic Review during 2025-2026 for inclusion in a revised Council Plan.
	Achieve and update the Disability Access and Inclusion Program	
1.3 Celebrate our pioneers, community members and protect our heritage	Cemetery access and aesthetics are improved	
	Shire owned heritage buildings and places of interest are maintained and managed appropriately	
1.4 Recreational and social spaces encourage active and healthy lifestyles	Achievement of the Sport and Recreation Facilities Plan	
	Parks, nature reserves and community spaces are green, tidy, accessible and activated	
1.5 Support local volunteer organisations	Clubs and service organisations feel supported	
	Community Grant Scheme is well subscribed	
1.6 Support emergency services planning, risk mitigation, response and recovery	We collaboratively plan service delivery and respond to emergency situations (LEMC)	
	St Johns Sub Centres are well resourced and fit for purpose	
	Resourced bush fire brigades and support to meet compliance and encourage participation	
	Local police service is retained	

# Strategic Priority 1 - COMMUNITY

## Active, Engaged and Connected Communities

During 2024-2025 we celebrated a strong, balanced schedule of Shire run or sponsored community events that included:

*Anzac Day – Kondinin*

*Anzac Day – Hyden*

*Wave Rock Weekender*

*Gourmet in the Garden*

*Mural in Hyden*

*Memorial Garden upgrade in Hyden*

*Kondinin Triathlon*

*Kondinin Christmas Markets*

*Shire Community Grants Program*

*Hyden Swimming Club After School Program*

*Kondinin Swimming Club After School Program*

*Early Morning Swimming and Breakfasts*

## Protecting our Heritage

The Shire's Municipal Heritage Inventory (MHI) was first prepared and adopted in 1998 and had not been reviewed since inception. During 2025, the team facilitated the inaugural review of our Heritage Survey and the adoption of a Heritage List was completed in May 2025. We now have a revised Local Heritage Survey and a Local Heritage List comprising 26 locations.



# Strategic Priority 2 - ECONOMY

The Shire of Kondinin holds a position with various regional groups including: WALGA, Main roads, Roe Tourism, Bio Diversity and Roe ROC. The Shire is an active participant in regional networks and continues to advocate for local industry, key worker housing, aged care, telecommunications and grant streams to enhance our livability throughout the Shire.

## 2. ECONOMY

Strategic Priority	We Know We Are Succeeding When	How Did We Do?
2.1 Support the diverse industry across the Shire	Townsite entrances, Shire verges and aesthetics are tidy, green and welcoming	
	We support and advocate for the agricultural industry in our Shire	
	Coordinated communication and promotion of business, employment and lifestyle opportunities occurs	
	Passive spaces in central business districts are activated	
	Business activity increases in industrial areas	2025-2026 strategic priority area to open land availability
	Improved telecommunications (including data) service across the Shire and reduced number of blackspots	Ongoing advocacy through WALGA, Roe ROC and MP's
2.2 Safe and efficient transport network enables economic growth	Achievement of our Road Construction program	
	Collaboration and demonstrated progress towards the sealing of Hyden-Norseman Rd	
	Current footpaths are maintained and expansion across the townsites occurs	
	We actively participate in Roe Tourism to receive local benefit	
2.3 Coordinated planning and promotion of the visitor and tourist experience	RVs can access townsites and park close to amenities and businesses	
	Visitors receive timely and up to date information on experiences, attractions and amenities	
	Complete the Hyden Visitor Centre with additional funding	2025-2026 strategic priority. Grant applications & advocacy
2.4 Housing meets existing and future community needs for families and workers	Shire housing stock is well maintained and expanded upon	
	We advocate for improved State Government and Public Housing stock	
2.5 We facilitate and support learning and education programs and services	Apprentices and trainees are part of the Shire workforce	2025-2026 strategic priority to open employment pathways for local youth and residents
	The Hyden childcare service is retained	
	Primary Schools are retained	



# Strategic Priority 2 - ECONOMY

## Supporting Industry, Transport Networks, Access

During 2024-2025 a significant portfolio of capital works projects was delivered throughout the Shire, driving local industry, transport networks and access to the Shire. The Shire was successful in securing funding from multiple grant streams. Highlights include:

- ◆ Construction of two (2 x 2) grouped dwellings at 51 Rankin Street, Kondinin for Western Australian Country Health Services (WACHS) staff
- ◆ In collaboration with the Kondinin Community Recreation Council who completed identical two (2 x 2) grouped dwellings at 53 Rankin Street, Kondinin for WACHS staff.
- ◆ 20km seal of a section of the Hyden Norseman Road through the Federal Government's Remote Roads Pilot Upgrade Program.
- ◆ Completion of Stage 1 Upgrades to the Kondinin Pavilion through funding from the Federal Government's Local Roads and Community Infrastructure Program.

### Road resealing:

- ◆ East Hyden Bin Road - 4Km
- ◆ Mt Walker Road - 1km
- ◆ Pederah West North Lake Grace Karlgarin - 3.4km

### Gravel Sheetting: 31 kms

- ◆ Bendering East Road                      Whyte Road
- ◆ Billericay Road                              Young Road
- ◆ Karlgarin South                              Roe Road
- ◆ King Rocks West                            Pederah East Road
- ◆ Karlgarin East Road                        Medcalf Road

### Secured grant funding for 2025-2026:

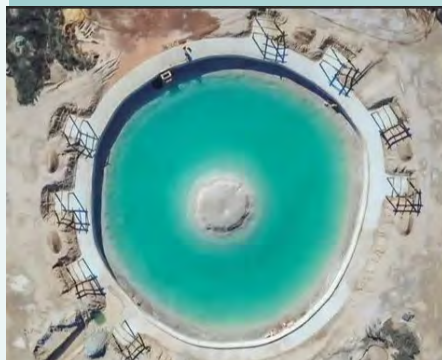
- ◆ Sealing of Kondinin Airstrip (Regional Airports Development Scheme) State Government
- ◆ Shared Pathway upgrade from Hyden CRC to Radbourne Drive (Western Australia Bike Network) – State Government
- ◆ Shared Pathway from Kondinin Town Site to Kondinin Lake Road (Western Australia Bike Network) – State Government
- ◆ Shelter for BBQ at Coronation Park (Stronger Communities Program) – Federal Government
- ◆ Upgrades to capture and direct water from Kondinin CBH to Kondinin
- ◆ Shire Dams (Community Water Supply Program) – State Government
- ◆ Installation of rain water tank at Karlgarin Bowling Club
- ◆ Sealing of 17km of Hyden Norseman Road – (Safer Local Roads and Infrastructure Program) – Federal Government



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# Strategic Priority 3 - ENVIRONMENT

## 3. ENVIROMENT

Strategic Priority	We Know We Are Succeeding When	How Did We Do?
3.1 Maintain a high standard of environmental health and waste services	Participation in the Roe EHO Scheme ensures our compliance and local businesses with environmental health legislation	Full compliance
	Community is educated about waste avoidance, reduction and reuse	EHO Education
	Transfer stations are accessible, safe and tidy	
3.2 We conserve and protect our natural environment	Community participates in the management of invasive species	Reports actioned

### WASTE MANAGEMENT

- \* Kondinin and Hyden Landfills - statutory returns and reports completed on time and with full compliance.
- \* Implementation of WA Legislation Waste Avoidance and Resource Recovery (e-waste) Regulations 2024

### SWIMMING POOLS – WATER QUALITY

- \* Kondinin Aquatic Centre, Hyden Aquatic Pool, Wave Rock Caravan Park Pool, and, Hyden Hotel Pool are sampled monthly from October 2024 to March 2025 as per the Code of Practice for Aquatic Facilities and the Health (Aquatic Facilities) Regulations 2007.
- \* Major works refurbishment were undertaken at the Hyden Pool toilets during the reporting period.

### SWIMMING POOLS – FENCING

- \* Annual Report submitted to the Department of Mining and Industry Regulation.

### FOOD

- \* 24 inspections of registered Food Businesses in Kondinin and Hyden
- \* One Mobile Food Van Registration and associated Street Trading Permit
- \* Maintained Food Business Register
- \* Implementation of new Food Standard 3.2.2A requirement for all Food Premises to complete Food Safety Supervisor Training
- \* Memorandum of Understanding with Department of Health for central register of Mobile Food Vans
- \* Compilation of the Food Act 2008 and the Public Health Act 2016 reports required annually by the Department of Health Food Unit

### PUBLIC BUILDINGS

- \* 10 inspections of public buildings located in Kondinin and Hyden



# Strategic Priority 4 - CIVIC LEADERSHIP

## 4. CIVIC LEADERSHIP

Strategic Priority	We Know We Are Succeeding When	How Did We Do?
4.1 Skilled, capable and transparent team	We are inclusive and our communities feel heard	
	We engage with the community on key projects and we provide regular, transparent communication	
	Elected members are trained and feel supported	
	The capability of our organisation is continually improved	
	We celebrate our community successes	
4.2 We are a compliant and resourced Local Government	External audits and reviews confirm compliance with relevant Local Government legislation	
	Financial sustainability in achieving community aspirations	
	Strategic Resource Plan - ratios	

Civic leadership remained a central focus for Council throughout the year, with an emphasis on transparent decision-making, community engagement and responsible governance. Council continued to uphold the values of openness and accountability required under the Local Government Act 1995, ensuring that decisions reflected both legislative obligations and the aspirations of our community.

Elected members engaged actively with residents, local organisations and regional partners to better understand community priorities and inform long-term planning. This commitment to inclusive leadership strengthened public confidence in Council's strategic direction and reinforced our role as stewards of the district's future.

Council also demonstrated strong civic leadership through its focus on organisational integrity, continuous improvement and the delivery of high-quality services. Investment in training and development for elected members ensured they were well equipped to navigate emerging challenges and opportunities, including reforms to the local government sector. By fostering a culture of collaboration, professionalism and ethical leadership, Council continued to provide clear guidance to the administration and deliver positive outcomes for the community.



# Statutory Statements

## COMPLAINTS

There were no complaints recorded in the Register of Complaints during the 2024-2025 financial year.

## DISABILITY ACCESS AND INCLUSION PLAN (DAIP)

In accordance with the Disability Services Act 1993, all Western Australian Local Governments are required to have a Disability Access and Inclusion Plan (DAIP) to improve access to their services for people with disability. The Shire lodged the 2023-2028 DAIP (as revised) during June 2025. The Shire DAIP meets the requirements of the Disability Services Act 1993.

## FREEDOM OF INFORMATION

In complying with the freedom of Information Act 1992, the Shire of Kondinin is required to prepare and publish an information statement. The information statement is the subject of annual review and is available on the Shire's website. During the Financial Year 2024-2025, no Freedom of Information Applications were received.

## NATIONAL COMPETITION POLICY

The National Competition Policy was introduced by the Commonwealth Government in 1995, to promote competition for the benefit of business, consumers and the economy by removing unnecessary protection of monopolies of markets where competition can be enhanced. It affects local governments because factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors. The Shire is required to comply with certain policies contained within the National Competition Policy Statement, and report on the progress in connection with the National Competitive Neutrality Principles and review of Local Laws. During the financial year the Shire met its obligations under the National Competition Policy. The Shire continues to monitor Council policies and local laws for anticompetitive practices. The Shire does not operate significant business activities which compete or could compete with private business sector business.

## RECORD KEEPING

In accordance with the provisions of the State Records Act 2000, the Shire of Kondinin is required to develop and maintain an approved record keeping plan. The plan must be reviewed every five years. The Shire's Record Keeping Plan is scheduled for review during 2025-2026.

## PUBLIC INTEREST DISCLOSURES

During the 2023/2024 period, no public interest disclosures were lodged

# Compliance Statements

## EMPLOYEE REMUNERATION

In accordance with the provisions of regulation 19B of the Local Government (Administration) Regulations 1996 , the Shire of Kondinin is required to disclose in increments of \$10,000, the number of employees with an annual salary package of \$130,000 or more.

Salary Band	Number of Employees
\$130,000 - \$140,000	1
\$140,001- \$150,000	
\$150,001- \$160,000	
\$160,001 - \$170,000	1
\$170,001- \$180,000	

## CHIEF EXECUTIVE OFFICER REMUNERATION

The Shire of Kondinin’s Chief Executive Officer was paid a total remuneration package of \$210,368 in the 2024-2025 financial year. The total remuneration package is comprised of base salary, superannuation, housing, personal use of a fully maintained motor vehicle, allowances, fringe benefits tax and memberships.

# Statutory Statements

## ATTENDANCE AT COUNCIL AND COMMITTEE MEETINGS

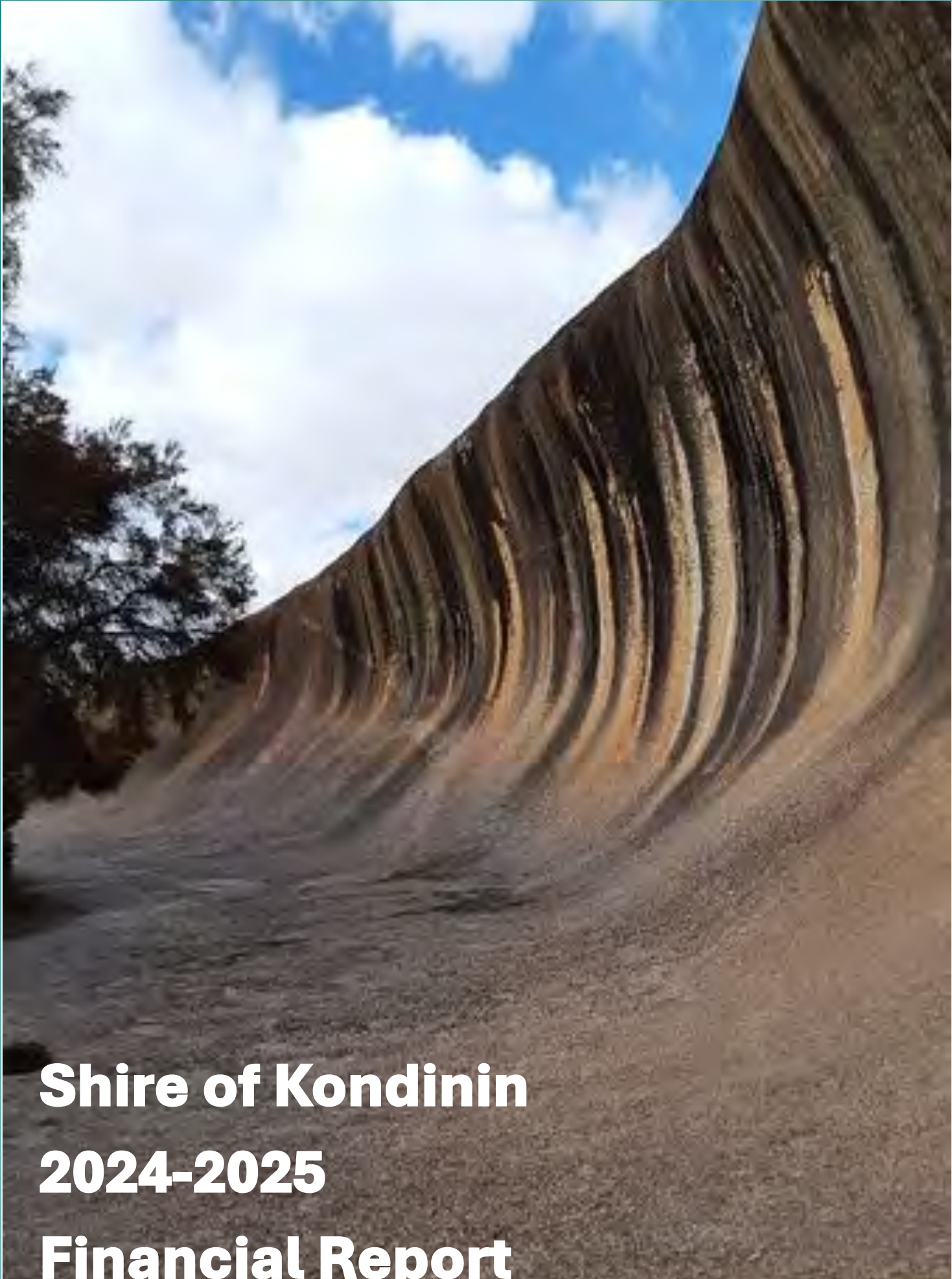
Council and Committee Meetings attended by Elected Members during 2024-2025 is represented by the following table:

Elected Member	Ordinary Council Meeting	Special Council Meeting	Audit & Risk Committee Meeting	Works Committee	Housing & Building Committee
Cr Mouritz	10	2	1	1	
Cr Gangell	10	3	1		2
Cr Browning	10	4		1	2
Cr K Green	10	3			1
Cr P Green	11	4	1	1	
Cr James	11	3		1	
Cr Pool	11	3			2
Cr Smith	10	3	1	1	

## COUNCILLOR REMUNERATION

Councillor remuneration for attendance fees is represented by the following table:

Elected Member	President Allowance	Sitting Fees	Total
Cr Mouritz	\$12,000	\$5,754.24	\$17,754.24
Cr Gangell		\$4,978.80	\$4,978.80
Cr Browning		\$5,977.60	\$5,977.60
Cr K Green		\$4,002.80	\$4,002.80
Cr P Green		\$4,429.68	\$4,429.68
Cr James		\$4,730.88	\$4,730.88
Cr Pool		\$4,656.40	\$4,656.40
Cr Smith		\$5,372.32	\$5,732.32



# **Shire of Kondinin 2024-2025 Financial Report**