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MINUTES

Shire of Wandering Council Meeting 19 February 2026

OUR VISION

Wandering is a community of responsible, resilient and adaptable residents thriving in our scenic, economically diverse environment.

These Minutes of the Council meeting held 19 February 2026 are confirmed as a true and correct record of proceedings without amendment. Confirmed on 19 March 2026 by the Presiding Member, Cr S Little.

Cr Little Presiding Member

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Wandering for any act, omission or statement or intimation occurring during Council or Committee meetings or during formal/informal conversations with staff. The Shire of Wandering disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings or discussions.

Any person or legal entity that act or fails to act in reliance upon any statement does so at the person's or legal entity's own risk.

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

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

Dr. Alistair Pinto
Chief Executive Officer

SHIRE OF WANDERING

Minutes of the Ordinary Meeting of Council held in the Council Chambers on Thursday 19 February 2026.

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1. Declaration of Opening / Announcements of Visitors

The Presiding member opened the meeting at 3.30pm.

2. Attendance / Apologies / Approved Leave of Absence

Councillors

Cr Sheryl Little Shire President (Presiding Officer)
Cr Alan Price Deputy Shire President
Cr Lou Cowan
Cr Gillian Hansen
Cr Dennis Jennings
Cr Peter Latham
Cr Andrew Thompson

Staff

Dr Alistair Pinto Chief Executive Officer
Karl Mickle Operations Manager
Lisa Boddy Executive Assistant

Members of the Public

Nil.

2.1 Apologies

Nil.

2.2 Approved Leave of Absence

Nil.

3. PUBLIC QUESTION TIME

Nil.

4. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil.

5. REQUESTS FOR LEAVE OF ABSENCE

010226 Moved: Cr R Cowan Seconded: Cr P Latham

Council Decision:

That Council approve Cr Hansen taking leave for the Ordinary Council Meeting to be held on 21 May 2026 and the Ordinary Council Meeting to be held on 16 July 2026.

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil

020226 Moved: Cr G Hansen Seconded: Cr R Cowan

Council Decision:

That Council approve Cr Price taking leave for the Ordinary Council Meeting to be held on 19 March 2026.

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil

6. DISCLOSURE OF INTEREST

Nil.

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

7.1 Ordinary Council Meeting Minutes – 11 December 2025

Statutory Environment:

Section 5.22 of the *Local Government Act* provides that minutes of all meetings are to be kept and submitted to the next ordinary meeting of the Council or the committee, as the case requires, for confirmation.

Voting Requirements:

Simple Majority

030226 Moved: Cr G Hansen Seconded: Cr A Thompson

Council Decision:

That the Minutes of the Ordinary Meeting of Council held on 11 December 2025 be confirmed as true and correct.

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil

7.2 Special Council Meeting Minutes – 11 February 2026

To accept the 2024/2025 Annual Report, including the Audited Financial Statements and set a date and time for the Annual Electors Meeting.

Statutory Environment:

Section 5.22 of the *Local Government Act* provides that minutes of all meetings are to be kept and submitted to the next ordinary meeting of the Council or the committee, as the case requires, for confirmation.

Voting Requirements:

Simple Majority

040226 Moved: Cr P Latham Seconded: Cr G Hansen

Council Decision:

That the Minutes of the Special Meeting of Council held on 11 February 2026 be confirmed as true and correct.

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil

8. ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

The State Government have moved their priority for the Wheatbelt Secondary Freight Network road works down the list of priorities.

Motion:

That Council ask the CEO to write to as many contacts as possible to raise our objections and ask for the funding to be reinstated.

050226 Moved: Cr G Hansen Seconded: Cr R Cowan

Council Decision:

That Council ask the CEO to write to as many contacts as possible to raise our objections and ask for the funding to be reinstated.

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil

9. RECEPTION OF MINUTES AND RECOMMENDATIONS OF COMMITTEES

9.1 WALGA Central Country Zone Meeting | 21 November 2025

060226 Moved: Cr P Latham Seconded: Cr R Cowan

Council Decision:

That the minutes of the WALGA Central Country Zone Meeting held on 21 November 2025, be received.

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil



Minutes on a Page 21 November 2025

Host

The Zone received their host presentation from the **Shire of Brookton**.

This is an opportunity for Local Governments within the Zone to make a short presentation on what is occurring in their Local Government.

The presentation included details of the newly elected Council, images and history on the Brookton Railway Station including the plan for conservation, the new West Brookton Fire Station which opened in 2024 and details of the Happy Valley Water.

Speakers

- **Natalie Cook and Wenona Hadingham from PoweringWA**

PoweringWA provided an update on the energy transition in WA and the next steps for the transition.

- **Shelby Robinson and Vivien Gardiner from DFES**

DFES District Management Advisors provided a presentation to the Zone on Emergency Management Districts, the role of the DEMA (District Emergency Management Advisors), LG Emergency Management Responsibilities, Emergency Management Principles and Emergency Management Governance Structure.

Members of Parliament

No members of Parliament were in attendance.

Agency Reports

Agency reports were received from the following:

- Grant Arthur, Director Regional Development from the Wheatbelt Development Commission
- Josh Pomykala, Director Regional Development from Regional Development Australia Wheatbelt

Zone Business

- Elections were conducted for the 2025-2027 positions of Chair, Deputy Chair, State Councillor, Deputy State Councillor and Executive Committee Members. The results are as follows:

Zone Chair	Cr Des Hickey, Shire of Corrigin
Deputy Zone Chair	President Cr Karen Harrington, Shire of West Arthur
State Councillor	President Cr Phil Blight, Shire of Wagin
Deputy State Councillor	President Leigh Ballard, Shire of Narrogin

Shires of:

- Beverley
- Brookton
- Corrigin
- Cuballing
- Dumbleyung
- Kulin
- Lake Grace
- Narrogin
- Pingelly
- Quairading
- Wagin
- Wandering
- West Arthur
- Wickepin
- Williams

Executive Committee * President Cr Jackie McBurney, Shire of Pingelly
** The Zone Chair, Deputy* President Leigh Ballard, Shire of Narrogin
Chair & State Councillor are President Cr Julie Russell, Shire of Wickopin
automatic members of the
Executive Committee

- Business arising from the August 2025 meeting was returned to the Zone for final resolution, this included the following items:
 1. **Audit Fees 2025** – the Executive Officer wrote to the Standing Committee on Estimates and Financial Operations. We are still awaiting a reply;
 2. **To Address Anomalies Arising from Changes to the Audit Function of Local Government in Western Australia** – the Executive Officer wrote to the Hon Hannah Beazley and received a response, both letters were included in the Agenda.
- A Special Executive Committee Meeting was held in October to discuss the **Executive Officer Services Review** – the Executive Committee reviewed Expressions of Interests received for this position and recommended the appointment of WALGA as the Executive Officer for a period of three years. This was endorsed by the Zone with an option for the Executive Committee to recommend re-appointment of WALGA for a further term rather than seeking further expressions of interest.
- **Cost Shift Compliance Project Update** – this item returned to the Zone again to seek endorsement and clarification on letters to be written, and to which Ministers. The Zone endorsed the Executive Officer to write to the Minister for Mines and Petroleum, The Standing Committee on Estimates and Financial Operations and for the report to be circulated with the other Wheatbelt Zones.
- An item was presented from the Avon-Midland Zone titled: **Wheatbelt Regional Crematorium** – this item was seeking endorsement from the Zone in its proposal for the establishment of a regional Crematorium and Chapel.
- **2026 Executive & Zone Meeting Dates** – the dates for the 2026 calendar year were endorsed by the Zone. Zone meetings will be held in Corrigin, Cuballing, Dumbleyung, Kulin and Lake Grace.
- **September Regional State Council Meeting** – an item was presented seeking nominations from Councils who may want to host the September Regional State Council Meeting. Nominations were received from the Shires of Pingelly and Corrigin, and the Zone went to a vote which resulted in a tie. President Cr Rob Harris was tasked with pulling a name out of the hat. Shire of Pingelly were awarded hosts of the September State Council Meeting.
- **Local Government Elections** – the Zone endorsed letters to be sent to the Minister for Local Government, Minister for the Wheatbelt and Shadow Minister for Local Government stating the Zones opposition to compulsory voting and full council elections every four years.
- **Telstra Site Firebreaks** – the Zone endorsed a letter be sent to the Federal Minister for Communications raising the matter of bush fire mitigation in communications facilities in Regional Australia.
- **Regulations Working Group** – the Zone endorsed a letter to be sent to the Minister for Local Government seeking that representation on the Regulations Working Group be extended to include two representations from each Local Government

Band from both Elected Members and Officers as well as representation from remote and regional Western Australia.

State Council Agenda

The Zone supported all items that went to State Council on 3 December 2025.

The full State Council Agenda can be found via the link [Here](#).

State Councillor Report

This meeting was held in Norseman, being the annual regional meeting of State Council

- **Item 8.1 RATING OF RENEWABLE ENERGY FACILITIES**

And

- **Item 8.2 RATING OF MISCELLANEOUS LICENCES**

Were both passed with little descent as seen by most delegates as a logical extension of the rating process.

- **Item 8.3 COMMUNITY INFRASTRUCTURE AND COMMUNITY SPORTING AND RECREATION FACILITIES FUND ADVOCACY POSITIONS**

Was amended to raise the funding to **\$60m** pa for both the CSRFF and the arts

- **Item 8.4 RURAL AND REMOTE HEALTH SERVICES ADVOCACY POSITION**

RESOLUTION

Moved: Phil Blight
Seconded: Eddie Smith

That WALGA replace Advocacy Position 3.2.2 Regional Health Services with the following:

The Western Australian and Australian Governments are responsible for ensuring that all West Australians have equitable access to primary healthcare services, regardless of their location. Local Governments should not have to step in to support the provision of these services for their communities.

WALGA calls on the Western Australian and Australian Governments to address the systemic failures in the provision of rural and remote primary healthcare services, including through:

- a. the development and implementation of adequate, appropriate and sustainable funding models*
- b. incentivising rural and remote healthcare workforce recruitment and retention.*

Local Governments should be reimbursed for costs incurred to support the provision of primary healthcare services until sustainable funding and workforce models are in place.

- **This Zone asked that the Auditor General** might appear before the Standing Committee on Estimates and Financial Operations with regard to the transparency of audits of Local Governments.

Attached is a link to the transcript: [OAGpublicTranscript.pdf](#)

Subsequent to that, CEO Ken Parker and I met with the Auditor General and raised some queries about the session.

Minutes

Minutes from both the November Zone meeting and December State Council meeting can be accessed on the [WALGA website](#).

10. COUNCILLOR REPORTS

10.1 Shire President Report

Various meetings in January due to fires.

10.2 Deputy President Report

Attended WSNF meeting – State funding not guaranteed yet.

11. CORPORATE SERVICES REPORTS

11.1 Financial Report 31 December 2025

File Reference:	N/A
Date:	19 January 2026
Location:	Shire of Wandering
Applicant:	N/A
Author:	Bob Waddell
Authorising Officer:	Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	December 2025 Financial Statements
Voting Requirements:	Simple Majority
Previous Reference:	Nil

Summary of Report:

Consideration of the financial report for the period ending 31 December 2025.

Background:

The financial report is included as an attachment for Council information.

Consultation:

The Chief Executive Officer has been involved in monthly reviews of the operational budget and provides strategic advice to our financial consultant on trends and variances arising from various operational areas.

Statutory Environment:

Section 34 (1) (a) of the *Local Government (Financial Management) Regulations 1996* states that a Local Government is to prepare monthly statement of financial activity including annual budget estimates, monthly budget estimates, actual monthly expenditure, revenue and income, material variances between monthly budget and actual figures and net current assets on a monthly basis.

Policy Implications:

Not applicable.

Financial Implications:

Not applicable.

Strategic Implications:

Improve Our Financial Position

Our Goals	Our Strategies
The Wandering Shire is financially sustainable	<ul style="list-style-type: none"> • Improve accountability and transparency • Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs • Prudently manage our financial resources to ensure value for money • Reduce reliance on operational grants

Risk Implications:

Risk	Low
Financial reports are prepared in accordance with the Local Government Act, Regulations and Accounting Standards.	

Voting Requirements:

Simple Majority

070226 Moved: Cr G Hansen Seconded: Cr P Latham

Council Decision:

That the financial report for the period ending 31 December 2025 as presented be accepted.

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil



SHIRE OF WANDERING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 31 DECEMBER 2025

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

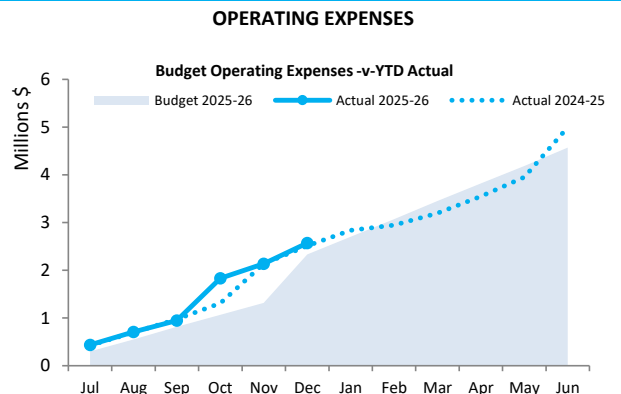
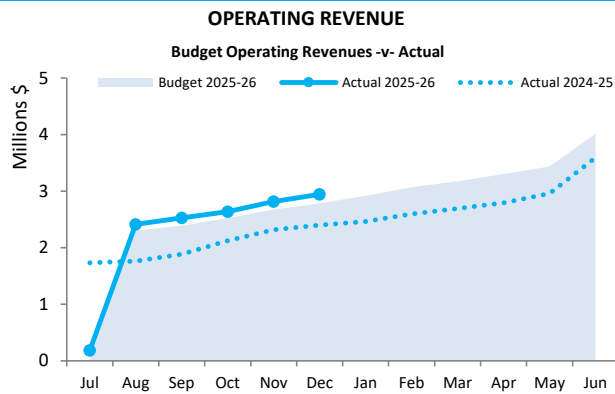
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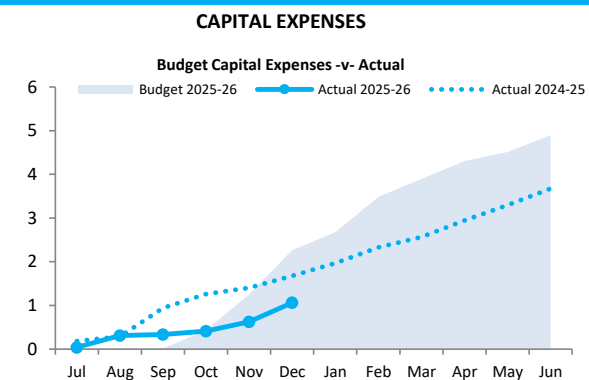
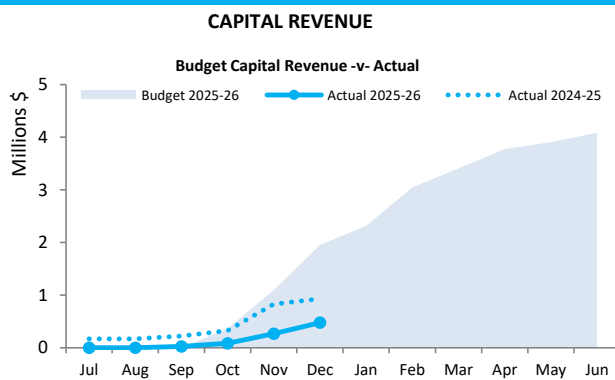
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025**

SUMMARY INFORMATION - GRAPHS

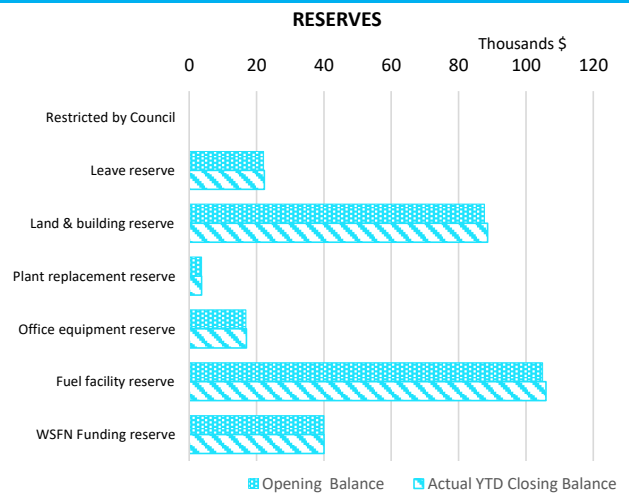
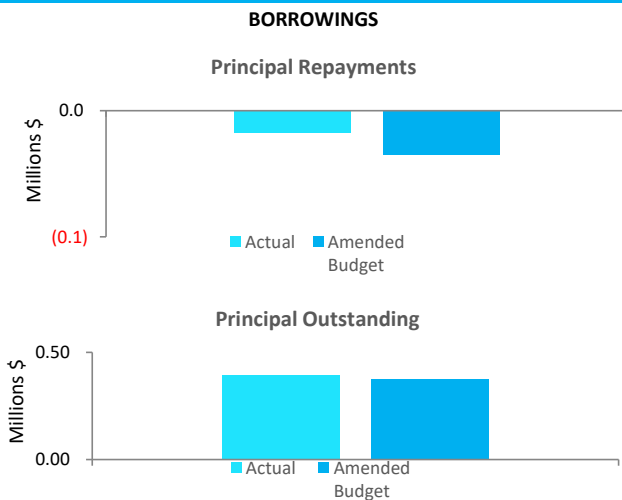
OPERATING ACTIVITIES



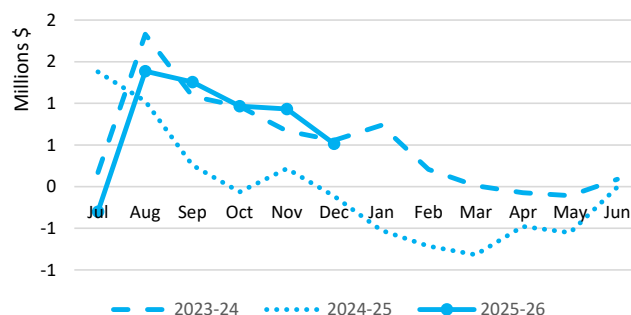
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

BY NATURE

	Ref Note	Adopted Annual Budget (a)	Amended Annual Budget (d)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,051,418	2,051,418	2,051,418	2,051,409	(9)	(0.00%)	
Operating grants, subsidies and contributions	11	691,632	691,632	252,635	370,973	118,338	46.84%	▲
Fees and charges		731,720	731,720	368,004	474,261	106,257	28.87%	▲
Interest revenue		31,500	31,500	15,744	25,093	9,349	59.38%	
Other revenue		352,725	352,725	17,304	12,008	(5,296)	(30.61%)	
Profit on disposal of assets	5	155,402	155,402	77,700	10,448	(67,252)	(86.55%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0	0.00%	
		4,014,397	4,014,397	2,782,805	2,944,192	161,387	5.80%	
Expenditure from operating activities								
Employee costs		(1,391,354)	(1,391,354)	(695,418)	(754,517)	(59,099)	(8.50%)	
Materials and contracts		(1,457,832)	(1,457,832)	(733,528)	(840,876)	(107,348)	(14.63%)	▼
Utility charges		(56,900)	(56,900)	(28,386)	(34,537)	(6,151)	(21.67%)	
Depreciation on non-current assets		(1,475,545)	(1,475,545)	(737,748)	(780,292)	(42,544)	(5.77%)	
Finance costs		(29,496)	(29,496)	(14,736)	(9,724)	5,012	34.01%	
Insurance expenses		(105,025)	(105,025)	(96,814)	(144,824)	(48,010)	(49.59%)	▼
Other expenditure		(54,984)	(54,984)	(27,488)	(4,911)	22,577	82.13%	▲
Loss on disposal of assets	5	0	0	0	0	0	0.00%	
		(4,571,136)	(4,571,136)	(2,334,118)	(2,569,681)	(235,563)	10.09%	
Non-cash amounts excluded from operating activities	1(a)	1,321,107	1,321,107	661,011	770,065	109,054	16.50%	▲
Amount attributable to operating activities		764,367	764,367	1,109,698	1,144,576	34,878	3.14%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	12	3,642,725	3,642,725	1,821,353	436,526	(1,384,827)	(76.03%)	▼
Proceeds from disposal of assets	5	264,000	264,000	132,000	41,509	(90,491)	(68.55%)	▼
		3,906,725	3,906,725	1,953,353	478,036	(1,475,317)	(75.53%)	▼
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	6	(4,531,964)	(4,531,964)	(2,246,957)	(1,059,774)	1,187,183	52.84%	▲
		(4,531,964)	(4,531,964)	(2,246,957)	(1,059,774)	1,187,183	(52.84%)	
Amount attributable to investing activities		(625,239)	(625,239)	(293,604)	(581,739)	(288,135)	98.14%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	7	0	0	0	0	0	0.00%	
Transfer from reserves	9	180,000	180,000	0	0	0	0.00%	
		180,000	180,000	0	0	0	0.00%	
Outflows from financing activities								
Repayment of borrowings	7	(34,779)	(34,779)	(17,388)	(17,225)	163	0.94%	
Payments for principal portion of lease liabilities	8	(43,751)	(43,751)	(21,870)	(23,383)	(1,513)	(6.92%)	
Transfer to reserves	9	(330,086)	(330,086)	0	(2,355)	(2,355)	0.00%	
		(408,616)	(408,616)	(39,258)	(42,964)	(3,706)	9.44%	
Amount attributable to financing activities		(228,616)	(228,616)	(39,258)	(42,964)	(3,706)	9.44%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	89,488	89,488	89,488	(3,823)	(93,311)	(104.27%)	▼
Amount attributable to operating activities		764,367	764,367	1,109,698	1,144,576	34,878	3.14%	
Amount attributable to investing activities		(625,239)	(625,239)	(293,604)	(581,739)	(288,135)	98.14%	
Amount attributable to financing activities		(228,616)	(228,616)	(39,258)	(42,964)	(3,706)	9.44%	
Surplus or deficit at the end of the financial year	1(c)	0	0	866,324	516,050	(350,274)	(40.43%)	▼

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		0	0	0	0	0	0.00%	
General Purpose Funding - Rates	6	2,051,418	2,051,418	2,051,418	2,051,409	(9)	(0.00%)	
General Purpose Funding - Other		396,054	396,054	104,842	179,718	74,876	71.42%	▲
Law, Order and Public Safety		81,528	81,528	42,757	9,635	(33,123)	(77.47%)	▼
Health		1,000	1,000	746	311	(435)	(58.29%)	
Education and Welfare		0	0	0	0	0	0.00%	
Housing		33,480	33,480	16,734	18,854	2,120	12.67%	
Community Amenities		57,370	57,370	28,650	54,052	25,402	88.66%	▲
Recreation and Culture		3,000	3,000	1,494	2,022	528	35.33%	
Transport		246,902	246,902	123,450	95,436	(28,014)	(22.69%)	▼
Economic Services		789,420	789,420	394,660	518,554	123,894	31.39%	▲
Other Property and Services		354,225	354,225	18,054	14,200	(3,854)	(21.35%)	▼
		4,014,397	4,014,397	2,782,805	2,944,192	161,387	5.80%	
Expenditure from operating activities								
Governance		(302,732)	(302,732)	(160,444)	(166,183)	(5,739)	(3.58%)	
General Purpose Funding		(104,631)	(104,631)	(52,302)	(50,039)	2,263	4.33%	
Law, Order and Public Safety		(215,684)	(215,684)	(113,228)	(90,009)	23,219	20.51%	▲
Health		(17,286)	(17,286)	(8,634)	(12,948)	(4,314)	(49.97%)	▼
Education and Welfare		(6,453)	(6,453)	(3,210)	(4,089)	(879)	(27.37%)	▼
Housing		(52,643)	(52,643)	(26,232)	(30,418)	(4,186)	(15.96%)	▼
Community Amenities		(290,594)	(290,594)	(146,116)	(154,019)	(7,903)	(5.41%)	▼
Recreation and Culture		(332,828)	(332,828)	(171,837)	(194,182)	(22,345)	(13.00%)	▼
Transport		(2,181,392)	(2,181,392)	(1,091,678)	(959,251)	132,427	12.13%	▲
Economic Services		(995,718)	(995,718)	(498,424)	(654,652)	(156,228)	(31.34%)	▼
Other Property and Services		(71,175)	(71,175)	(62,013)	(253,892)	(191,879)	(309.42%)	▼
		(4,571,136)	(4,571,136)	(2,334,118)	(2,569,681)	(235,563)	(10.09%)	▼
Non-cash amounts excluded from operating activities	1(a)	1,321,107	1,321,107	661,011	770,065	109,054	16.50%	▲
Amount attributable to operating activities		764,367	764,367	1,109,698	1,144,576	34,878	3.14%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	12	3,642,725	3,642,725	1,821,353	436,526	(1,384,827)	(76.03%)	▼
Proceeds from Disposal of Assets	5	264,000	264,000	132,000	41,509	(90,491)	(68.55%)	▼
		3,906,725	3,906,725	1,953,353	478,036	(1,475,317)	(75.53%)	▼
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	6	(4,531,964)	(4,531,964)	(2,246,957)	(1,059,774)	1,187,183	52.84%	▲
Amount attributable to investing activities		(625,239)	(625,239)	(293,604)	(581,739)	(288,135)	98.14%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Debentures	7	0	0	0	0	0	0.00%	
Transfer from Reserves	9	180,000	180,000	0	0	0	0.00%	
		180,000	180,000	0	0	0	0.00%	
Outflows from financing activities								
Payments for principal portion of lease liabilities	8	(43,751)	(43,751)	(21,870)	(23,383)	(1,513)	(6.92%)	
Repayment of Debentures	7	(34,779)	(34,779)	(17,388)	(17,225)	163	0.94%	
Transfer to Reserves	9	(330,086)	(330,086)	0	(2,355)	(2,355)	0.00%	
		(408,616)	(408,616)	(39,258)	(42,964)	(3,706)	(9.44%)	
Amount attributable to financing activities		(228,616)	(228,616)	(39,258)	(42,964)	(3,706)	9.44%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1	89,488	89,488	89,488	(3,823)	(93,311)	(104.27%)	▼
Amount attributable to operating activities		764,367	764,367	1,109,698	1,144,576	34,878	3.14%	
Amount attributable to investing activities		(625,239)	(625,239)	(293,604)	(581,739)	(288,135)	98.14%	
Amount attributable to financing activities		(228,616)	(228,616)	(39,258)	(42,964)	(3,706)	9.44%	
Surplus or deficit at the end of the financial year	1	0	0	866,324	516,050	(350,274)	(40.43%)	▼

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

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

SHIRE OF WANDERING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 DECEMBER 2025

	30 June 2025	31 December 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	876,141	2,029,107
Trade and other receivables	105,828	402,541
Inventories	70,753	49,130
Other assets	51,482	406
TOTAL CURRENT ASSETS	1,460,018	2,689,487
NON-CURRENT ASSETS		
Trade and other receivables	22,828	22,828
Other financial assets	19,905	19,905
Inventories	145,291	149,971
Property, plant and equipment	9,006,192	8,934,636
Infrastructure	88,802,599	89,140,315
Right-of-use assets	144,630	122,211
TOTAL NON-CURRENT ASSETS	98,141,445	98,389,867
TOTAL ASSETS	99,601,463	101,079,353
CURRENT LIABILITIES		
Trade and other payables	315,166	229,044
Other liabilities	664,382	1,457,966
Lease liabilities	43,751	20,368
Borrowings	34,853	17,628
Employee related provisions	231,100	231,100
TOTAL CURRENT LIABILITIES	1,289,252	1,956,105
NON-CURRENT LIABILITIES		
Lease liabilities	107,501	107,501
Borrowings	378,154	378,154
Employee related provisions	49,724	49,724
TOTAL NON-CURRENT LIABILITIES	535,379	535,379
TOTAL LIABILITIES	1,824,631	2,491,485
NET ASSETS	97,776,832	98,587,869
EQUITY		
Retained surplus	22,633,556	23,442,238
Reserve accounts	275,290	277,645
Revaluation surplus	74,867,986	74,867,986
TOTAL EQUITY	97,776,832	98,587,869

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	5	(155,402)	(155,402)	(77,700)	(10,448)
Less: Movement in liabilities associated with restricted cash		963	963	963	221
Add: Depreciation on assets		1,475,546	1,475,545	737,748	780,292
Total non-cash items excluded from operating activities		1,321,107	1,321,107	661,011	770,065

(b) Adjustments to net current assets in the Statement of Financial Activity

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.

		Adopted Budget Opening 30 June 2025	Amended Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 December 2025
Adjustments to net current assets					
Less: Reserves - restricted cash	9	(275,290)	(275,290)	(275,290)	(277,645)
Add: Borrowings	7	34,779	34,779	34,853	17,628
Add: Lease liabilities	8	43,751	43,751	43,751	20,368
Add: Current portion of employee benefit provisions held in reserve		22,097	22,097	22,097	22,318
Total adjustments to net current assets		(174,663)	(174,663)	(174,589)	(217,331)

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

Current assets					
Cash and cash equivalents	3	876,141	876,141	876,141	2,029,107
Rates receivables	4	26,007	26,007	26,007	306,810
Receivables	4	67,370	67,370	79,821	95,731
Other current assets	5	478,049	478,049	478,049	257,839
Less: Current liabilities					
Payables	6	(203,362)	(203,362)	(315,166)	(229,044)
Borrowings	7	(34,779)	(34,779)	(34,853)	(17,628)
Contract and Capital Grant/Contribution liabilities	10	(670,424)	(670,424)	(664,382)	(1,457,966)
Lease liabilities	8	(43,751)	(43,751)	(43,751)	(20,368)
Provisions	10	(231,100)	(231,100)	(231,100)	(231,100)
Less: Total adjustments to net current assets	1(b)	(174,663)	(174,663)	(174,589)	(217,331)
Closing funding surplus / (deficit)		89,488	89,488	(3,823)	516,050

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 Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

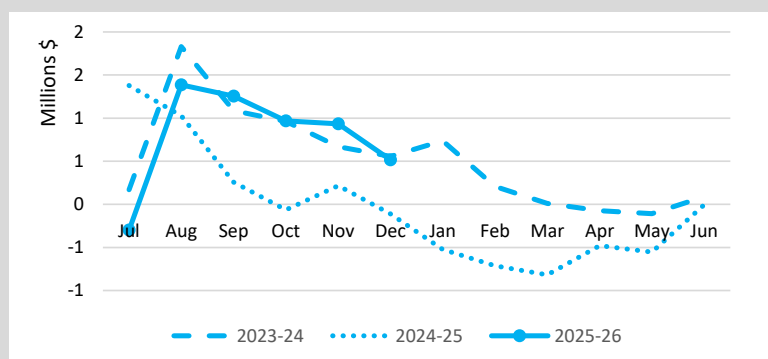
Adjusted Net Current Assets	Note	Last Years Closing	This Time Last Year	Year to Date
		30/06/2025	31/12/2024	Actual 31/12/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	600,851	742,582	1,751,462
Cash Restricted - Reserves	3	275,290	444,142	277,645
Cash Restricted - Bonds & Deposits	3	0	0	0
Receivables - Rates	4	26,007	113,502	306,810
Receivables - Other	4	79,821	73,772	95,731
Other Assets Other Than Inventories	5	407,295	125,147	208,709
Inventories	5	70,753	59,769	49,130
		1,460,018	1,558,914	2,689,487
Less: Current Liabilities				
Payables	6	(307,481)	(20,115)	(221,659)
Contract and Capital Grant/Contribution Liabilities	10	(664,382)	(1,027,548)	(1,457,966)
Bonds & Deposits	6	(7,685)	(6,985)	(7,385)
Loan Liability	7	(34,853)	(3,204)	(17,628)
Lease Liability	8	(43,751)	(18,963)	(20,368)
Provisions	10	(231,100)	(194,857)	(231,100)
		(1,289,252)	(1,271,672)	(1,956,105)
Less: Cash Reserves	9	(275,290)	(444,142)	(277,645)
Add Back: Component of Leave Liability not Required to be funded		22,097	21,873	22,318
Add Back: Loan Liability		34,853	3,204	17,628
Add Back: Lease Liability		43,751	18,963	20,368
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		(3,823)	(112,862)	516,050

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus(Deficit)
\$.52 M

Last Year YTD
Surplus(Deficit)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Surplus or deficit at the start of the financial year	\$ (93,311)	% (104.27%)				Budgeted closing position estimate higher than actual at year end.
Revenue from operating activities						
Operating grants, subsidies and contributions	118,338	46.84%	▲	The Financial Assistance Grants, MRWA Direct grant and CRC operational grant funding received ahead of budget.		
Fees and charges	106,257	28.87%	▲	Refuse collection fees, caravan park income and fuel sales ahead of budget phasing.		
Profit on disposal of assets	(67,252)	(86.55%)	▼			Some asset disposals have not yet eventuated but have been budgeted for.
Expenditure from operating activities						
Materials and contracts	(107,348)	(14.63%)	▼			Various material and contract costs are running ahead of budget at this point in time.
Insurance expenses	(48,010)	(49.59%)	▼			Insurance premiums have been paid ahead of budget phasing.
Other expenditure	22,577	82.13%	▲	Payments to Members currently behind budget.		
Non-cash amounts excluded from operating activities	109,054	16.50%	▲	Non-cash profit on disposal has not realised yet.		
Investing activities						
Proceeds from capital grants, subsidies and contributions	(1,384,827)	(76.03%)	▼			Recognition of revenue which is tied to capital projects is currently behind budget phasing.
Proceeds from disposal of assets	(90,491)	(68.55%)	▼			Some asset disposals have not yet eventuated but have been budgeted for.
Payments for inventories, property, plant and equipment	1,187,183	52.84%	▲	Expenditure on capital expenditure projects is occurring behind budget phasing. Refer to Note 6 for further details.		

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES
NOTE 4
RATE REVENUE

General rate revenue	Budget						YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$
Gross rental value										
GRV Residential	0.15320	34	406,640	62,297	0	62,297	62,297	0	0	62,297
GRV Special Use	0.15320	2	127,920	19,597	0	19,597	19,597	0	0	19,597
GRV Rural Residential	0.15320	57	771,170	118,143	0	118,143	118,143	0	0	118,143
GRV Industrial	0.15320	2	35,360	5,417	0	5,417	5,417	0	0	5,417
UV Rural, Rural Residential and Mining Tenements					0	0	0	0	0	0
Non Rateable					0	0	0	0	0	0
Unimproved value										
UV Rural, Rural Residential and Mining Tenements	0.00516	133	298,629,000	1,540,329	0	1,540,329	1,540,328	0	0	1,540,328
Non Rateable										
Non Rateable	0.00000	0	0	0	0	0	0	0	0	0
Sub-Total		228	299,970,090	1,745,783	0	1,745,783	1,745,783	0	0	1,745,783
Minimum payment	Minimum \$									
Gross rental value										
GRV Residential	1,600	46	247,768	73,600	0	73,600	73,600	0	0	73,600
GRV Special Use	1,600	2	14,133	3,200	0	3,200	3,200	0	0	3,200
GRV Rural Residential	1,600	45	200,504	72,000	0	72,000	72,000	0	0	72,000
Unimproved value										
UV Rural, Rural Residential and Mining Tenements	1,600	95	18,438,335	152,000	0	152,000	152,000	0	0	152,000
Sub-total		188	18,900,740	300,800	0	300,800	300,800	0	0	300,800
		416	318,870,830	2,046,583	0	2,046,583	2,046,583	0	0	2,046,583
Discount						0				0
Concession						0				0
Amount from general rates						2,046,583				2,046,583
Rates Written Off		0	0	0	0	0	0	0	0	(10)
Ex-gratia rates		0	0	0	0	4,835	4,835	0	0	4,835
Total		416				2,051,418				2,051,409

KEY INFORMATION

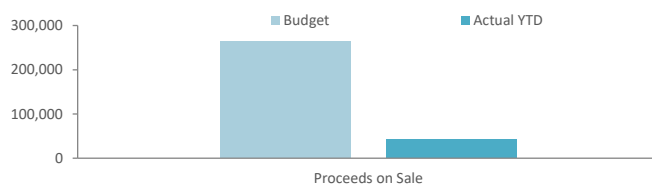
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES
NOTE 5
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
		0	0	0	0	0	0	0	0
647	2016 Isuzu Crew Cab Truck - WD.6	6,585	55,000	48,415	0	0	0	0	0
693	2024 Isuzu MU-X 4X4 LSU Auto 3.0L (OM) WD001	17,393	51,500	34,107	0	0	0	0	0
692	2024 Isuzu MU-X 4X4 SUV Wagon Auto 3.0L (CEO) OWD	20,079	54,000	33,921	0	0	0	0	0
	Isuzu MU-X 0 WD (Second Changeover)	43,500	54,000	10,500	0	0	0	0	0
695	2024 Isuzu D-MAX RG1 C/CAB SX Auto 3.0L (WS)	21,042	49,500	28,458	0	31,061	41,509	10,448	0
		108,598	264,000	155,402	0	31,061	41,509	10,448	0

The Shire has no assets budgeted for disposal in 2023/24.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS**

	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions					
	\$	\$	\$	\$	\$
Land held for resale - cost	50,000	50,000	0	4,680	4,680
Buildings	9,000	9,000	4,494	0	(4,494)
Furniture and equipment	22,000	22,000	16,998	7,500	(9,498)
Plant and equipment	409,000	409,000	204,500	154,774	(49,726)
Infrastructure - roads	2,884,651	2,884,651	1,442,311	892,820	(549,491)
Infrastructure - bridges	1,151,411	1,151,411	575,708	0	(575,708)
Infrastructure - footpaths	5,902	5,902	2,946	0	(2,946)
Payments for Capital Acquisitions	4,531,964	4,531,964	2,246,957	1,059,774	(1,187,183)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	3,642,725	3,642,725	1,821,353	436,526	(1,384,827)
Other (disposals & C/Fwd)	264,000	264,000	132,000	41,509	(90,491)
Cash backed reserves					
Plant replacement reserve	145,000	145,000	0	0	0
WSFN Funding reserve	35,000	35,000	0	0	0
Contribution - operations	445,239	445,239	293,604	581,739	288,135
Capital funding total	4,531,964	4,531,964	2,246,957	1,059,774	(1,187,183)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

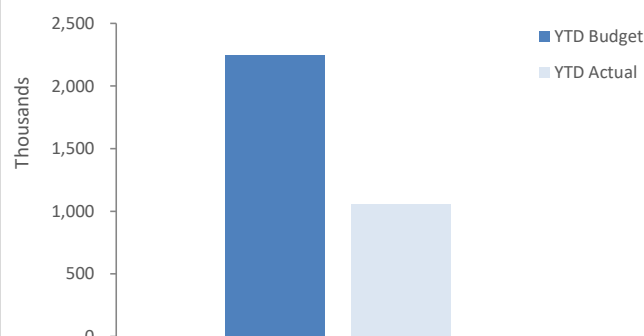
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

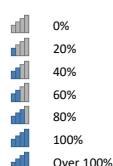
Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

Payments for Capital Acquisitions



Capital expenditure total
Level of completion indicators



Percentage Year to Date Actual to Annual 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 Number	Job Number	Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Balance				\$	\$	\$	\$	\$
Land Held for Resale								
Other Property & Services								
E14761		511	Land Held for Resale - Industrial Estate & Lot 801	(50,000)	(50,000)	0	(4,680)	(4,680)
Total - Other Property & Services				(50,000)	(50,000)	0	(4,680)	(4,680)
Total - Land Held for Resale				(50,000)	(50,000)	0	(4,680)	(4,680)
Buildings								
Economic Services								
E13260		521	Purchase Buildings-Tourism	(9,000)	(9,000)	(4,494)	0	4,494
Total - Economic Services				(9,000)	(9,000)	(4,494)	0	4,494
Total - Buildings				(9,000)	(9,000)	(4,494)	0	4,494
Plant & Equipment								
Transport								
E12360		525	Purchase Plant & Equipment-Plant	(409,000)	(409,000)	(204,500)	(154,774)	49,726
Total - Transport				(409,000)	(409,000)	(204,500)	(154,774)	49,726
Total - Plant & Equipment				(409,000)	(409,000)	(204,500)	(154,774)	49,726
Furniture & Equipment								
Economic Services								
E13450		523	CRC - Purchase Furniture & Equipment*	(10,000)	(10,000)	(4,998)	(7,500)	(2,502)
Total - Economic Services				(10,000)	(10,000)	(4,998)	(7,500)	(2,502)
Other Property & Services								
E14560		523	Purchase Furniture & Equipment-Administration	(12,000)	(12,000)	(12,000)	0	12,000
Total - Other Property & Services				(12,000)	(12,000)	(12,000)	0	12,000
Total - Furniture & Equipment				(22,000)	(22,000)	(16,998)	(7,500)	9,498
Infrastructure - Roads								
Transport								
E12102	RRG007	541	RRG - York William Rd Final Seal SLK 0.00-3.00(10mm CRM)	(220,500)	(220,500)	(110,246)	(7,358)	102,888
E12102	RRG241	541	York Williams Road- SLK21.75-26.71 Bitumen Seal	0	0	0	0	0
E12102	RRG242	541	RRG - York Williams Road Reconstruct from SKL 3.00.6.00	(676,960)	(676,960)	(338,477)	(487,717)	(149,240)
E12103	RTR56	541	R2R - North Bannister Wandering and Wandering Pingelly road Seal Repairs	(86,447)	(86,447)	(43,222)	0	43,222
E12105	WSFN241	541	North Bannister Wandering Road-Upgrade and Overlay Pavement SLK9.10 to SLK13.37	(297,672)	(297,672)	(148,832)	(334,094)	(185,262)
E12105	WSFN0055	541	WSFN - Wandering Bannister Rd SLK 9.10-13.60 (4.5km)	(1,603,072)	(1,603,072)	(801,534)	(63,652)	737,882
Total - Transport				(2,884,651)	(2,884,651)	(1,442,311)	(892,820)	549,491
Total - Infrastructure - Roads				(2,884,651)	(2,884,651)	(1,442,311)	(892,820)	549,491
Infrastructure - Footpaths								
Transport								
E12140	BN03	543	Bike Network - Cheetaning St Shared Path (Design)	(5,902)	(5,902)	(2,946)	0	2,946
Total - Transport				(5,902)	(5,902)	(2,946)	0	2,946
Total - Infrastructure - Footpaths				(5,902)	(5,902)	(2,946)	0	2,946
Infrastructure - Bridges								
Transport								
E12120	BR0424	550	Bridge replacment 0424A Wandering Pingelly RD	(1,151,411)	(1,151,411)	(575,708)	0	575,708
Total - Transport				(1,151,411)	(1,151,411)	(575,708)	0	575,708
Total - Infrastructure - Bridges				(1,151,411)	(1,151,411)	(575,708)	0	575,708
Grand Total				(4,531,964)	(4,531,964)	(2,246,957)	(1,059,774)	1,187,183

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**FINANCING ACTIVITIES
NOTE 7
BORROWINGS**

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments			
			1 July 2025	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Other property and services															
	Industrial Estate Development	10	63,008	0	0	0	(3,312)	(6,626)	(6,626)	59,695	56,382	56,382	(1,390)	(2,795)	(2,795)
	Industrial Estate Development	11	350,000	0	0	0	(13,913)	(28,153)	(28,153)	336,087	321,847	321,847	(4,175)	(16,106)	(16,106)
Total			413,008	0	0	0	(17,225)	(34,779)	(34,779)	395,782	378,229	378,229	(5,566)	(18,901)	(18,901)
	Current borrowings		34,853							17,628					
	Non-current borrowings		378,154							378,154					
			413,008							395,782					

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026.

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**FINANCING ACTIVITIES
NOTE 8
LEASE LIABILITIES**

Repayments - leases

Information on leases			New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.	1 July 2025	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport														
JCB Excavator	1	151,252	0	0	0	(23,383)	(43,751)	(43,751)	127,869	107,501	107,501	(4,158)	(7,095)	(7,095)
Total		151,252	0	0	0	(23,383)	(43,751)	(43,751)	127,869	107,501	107,501	(4,158)	(7,095)	(7,095)
Current lease liabilities		43,751							20,368					
Non-current lease liabilities		107,501							107,501					
		151,252							127,869					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**OPERATING ACTIVITIES
NOTE 9
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave reserve	22,096.97	963.00	221.18	0.00	0.00	0.00	0.00	23,059.97	22,318.15
Land & building reserve	87,729.28	3,824.00	878.12	0.00	0.00	0.00	0.00	91,553.28	88,607.40
Plant replacement reserve	3,662.28	160.00	36.66	318,086.00	0.00	(145,000.00)	0.00	176,908.28	3,698.94
Office equipment reserve	16,859.57	735.00	168.75	0.00	0.00	0.00	0.00	17,594.57	17,028.32
Fuel facility reserve	104,941.97	4,574.00	1,050.43	0.00	0.00	0.00	0.00	109,515.97	105,992.40
WSFN Funding reserve	40,000.00	1,744.00	0.00	0.00	0.00	(35,000.00)	0.00	6,744.00	40,000.00
	275,290.07	12,000.00	2,355.14	318,086.00	0.00	(180,000.00)	0.00	425,376.07	277,645.21

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**NOTE 10
BUDGET AMENDMENTS**

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						
			Opening Surplus(Deficit)			0	0
				0	0	0	0

11.2 Financial Report 31 January 2026

File Reference:	N/A
Date:	19 January 2026
Location:	Shire of Wandering
Applicant:	N/A
Author:	Bob Waddell
Authorising Officer:	Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	December 2025 Financial Statements
Voting Requirements:	Simple Majority
Previous Reference:	Nil

Summary of Report:

Consideration of the financial report for the period ending 31 January 2026.

Background:

The financial report is included as an attachment for Council information.

Consultation:

The Chief Executive Officer has been involved in monthly reviews of the operational budget and provides strategic advice to our financial consultant on trends and variances arising from various operational areas.

Statutory Environment:

Section 34 (1) (a) of the *Local Government (Financial Management) Regulations 1996* states that a Local Government is to prepare monthly statement of financial activity including annual budget estimates, monthly budget estimates, actual monthly expenditure, revenue and income, material variances between monthly budget and actual figures and net current assets on a monthly basis.

Policy Implications:

Not applicable.

Financial Implications:

Not applicable.

Strategic Implications:

Improve Our Financial Position

Our Goals	Our Strategies
The Wandering Shire is financially sustainable	<ul style="list-style-type: none"> • Improve accountability and transparency • Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs • Prudently manage our financial resources to ensure value for money • Reduce reliance on operational grants

Risk Implications:

Risk	Low
Financial reports are prepared in accordance with the Local Government Act, Regulations and Accounting Standards.	

Voting Requirements:

Simple Majority

080226 Moved: Cr A Thompson Seconded: Cr A Price

Council Decision:

That the financial report for the period ending 31 January 2026 as presented be accepted.

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil



SHIRE OF WANDERING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 31 JANUARY 2026

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

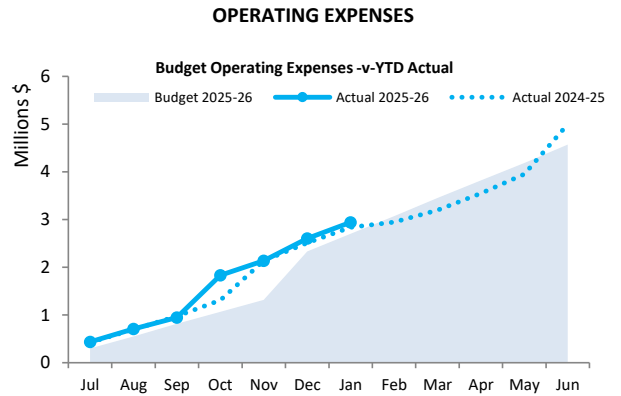
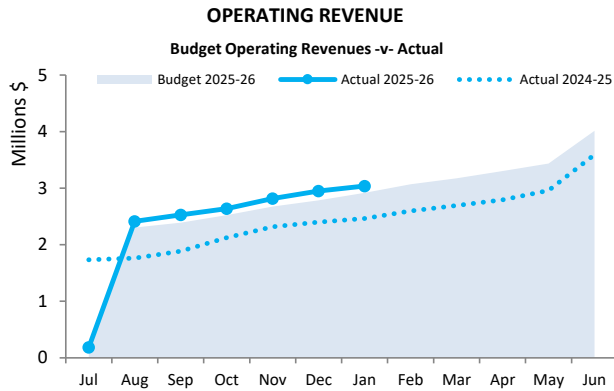
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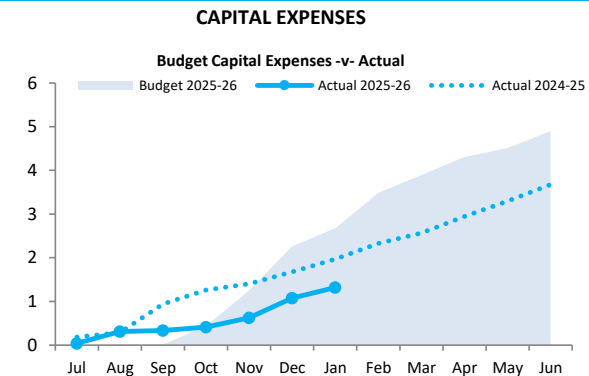
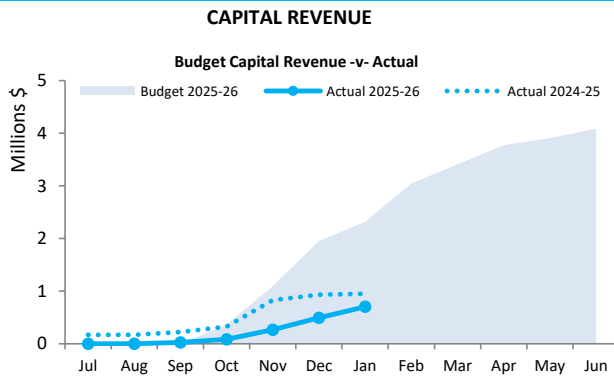
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026**

SUMMARY INFORMATION - GRAPHS

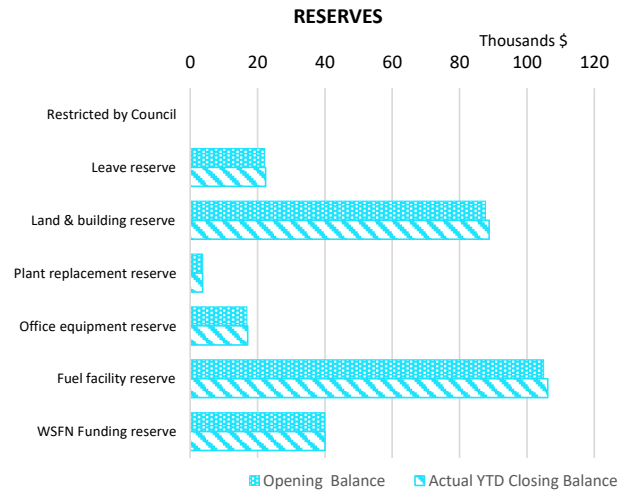
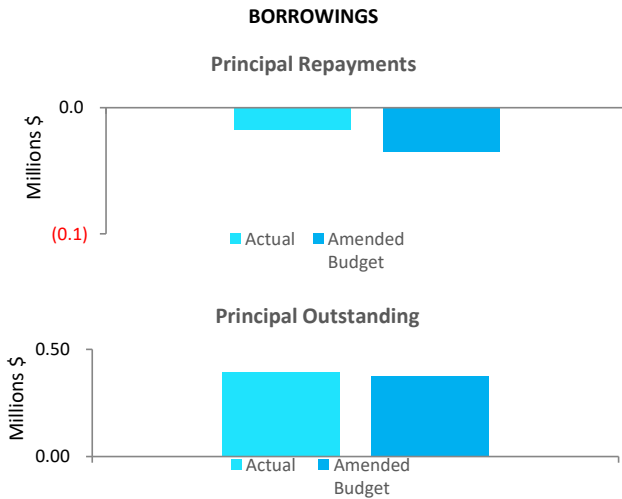
OPERATING ACTIVITIES



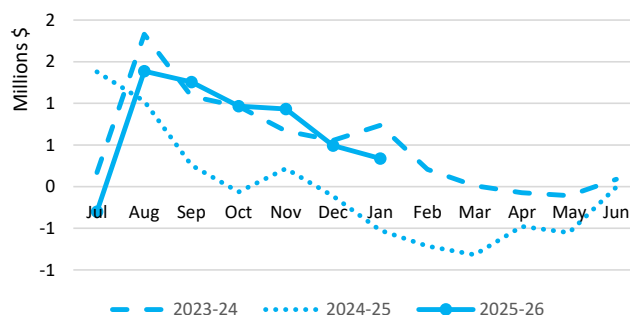
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**
BY NATURE

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	YTD Budget (b) \$	YTD Actual (c) \$	Variance \$ (c) - (b)	Variance % ((c) - (b))/((b))	Var. ▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,051,418	2,051,418	2,051,418	2,051,409	(9)	(0.00%)	
Operating grants, subsidies and contributions	11	691,632	691,632	310,013	382,684	72,671	23.44%	▲
Fees and charges		731,720	731,720	428,613	535,766	107,153	25.00%	▲
Interest revenue		31,500	31,500	18,368	30,017	11,649	63.42%	▲
Other revenue		352,725	352,725	20,188	27,781	7,593	37.61%	
Profit on disposal of assets	5	155,402	155,402	90,650	10,448	(80,202)	(88.47%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0	0.00%	
		4,014,397	4,014,397	2,919,250	3,038,105	118,855	4.07%	
Expenditure from operating activities								
Employee costs		(1,391,354)	(1,391,354)	(811,321)	(878,329)	(67,008)	(8.26%)	
Materials and contracts		(1,457,832)	(1,457,832)	(854,116)	(950,113)	(95,997)	(11.24%)	▼
Utility charges		(56,900)	(56,900)	(33,117)	(37,398)	(4,281)	(12.93%)	
Depreciation on non-current assets		(1,475,545)	(1,475,545)	(860,228)	(914,120)	(53,892)	(6.26%)	
Finance costs		(29,496)	(29,496)	(17,192)	(10,308)	6,884	40.04%	
Insurance expenses		(105,025)	(105,025)	(98,169)	(114,157)	(15,988)	(16.29%)	▼
Other expenditure		(54,984)	(54,984)	(28,129)	(37,111)	(8,982)	(31.93%)	
Loss on disposal of assets	5	0	0	0	0	0	0.00%	
		(4,571,136)	(4,571,136)	(2,702,272)	(2,941,536)	(239,264)	8.85%	
Non-cash amounts excluded from operating activities	1(a)	1,321,107	1,321,107	770,541	903,933	133,392	17.31%	▲
Amount attributable to operating activities		764,367	764,367	987,519	1,000,503	12,984	1.31%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	12	3,642,725	3,642,725	2,185,622	661,986	(1,523,636)	(69.71%)	▼
Proceeds from disposal of assets	5	264,000	264,000	132,000	41,509	(90,491)	(68.55%)	▼
		3,906,725	3,906,725	2,317,622	703,495	(1,614,127)	(69.65%)	▼
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	6	(4,531,964)	(4,531,964)	(2,652,728)	(1,315,847)	1,336,881	50.40%	▲
		(4,531,964)	(4,531,964)	(2,652,728)	(1,315,847)	1,336,881	(50.40%)	
Amount attributable to investing activities		(625,239)	(625,239)	(335,106)	(612,352)	(277,246)	82.73%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	7	0	0	0	0	0	0.00%	
Transfer from reserves	9	180,000	180,000	0	0	0	0.00%	
		180,000	180,000	0	0	0	0.00%	
Outflows from financing activities								
Repayment of borrowings	7	(34,779)	(34,779)	(20,286)	(17,225)	3,061	15.09%	
Payments for principal portion of lease liabilities	8	(43,751)	(43,751)	(25,515)	(26,761)	(1,246)	(4.88%)	
Transfer to reserves	9	(330,086)	(330,086)	0	(2,789)	(2,789)	0.00%	
		(408,616)	(408,616)	(45,801)	(46,775)	(974)	2.13%	
Amount attributable to financing activities		(228,616)	(228,616)	(45,801)	(46,775)	(974)	2.13%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	89,488	89,488	89,488	(3,823)	(93,311)	(104.27%)	▼
Amount attributable to operating activities		764,367	764,367	987,519	1,000,503	12,984	1.31%	
Amount attributable to investing activities		(625,239)	(625,239)	(335,106)	(612,352)	(277,246)	82.73%	
Amount attributable to financing activities		(228,616)	(228,616)	(45,801)	(46,775)	(974)	2.13%	
Surplus or deficit at the end of the financial year	1(c)	0	0	696,100	337,553	(358,547)	(51.51%)	▼

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		0	0	0	0	0	0.00%	
General Purpose Funding - Rates	6	2,051,418	2,051,418	2,051,418	2,051,409	(9)	(0.00%)	
General Purpose Funding - Other		396,054	396,054	107,982	185,215	77,233	71.52%	▲
Law, Order and Public Safety		81,528	81,528	56,989	20,560	(36,430)	(63.92%)	▼
Health		1,000	1,000	787	429	(358)	(45.47%)	
Education and Welfare		0	0	0	0	0	0.00%	
Housing		33,480	33,480	19,523	18,854	(669)	(3.43%)	
Community Amenities		57,370	57,370	33,425	55,267	21,842	65.35%	▲
Recreation and Culture		3,000	3,000	1,743	2,075	332	19.08%	
Transport		246,902	246,902	145,550	95,436	(50,114)	(34.43%)	▼
Economic Services		789,420	789,420	480,770	578,888	98,118	20.41%	▲
Other Property and Services		354,225	354,225	21,063	29,973	8,910	42.30%	▲
		4,014,397	4,014,397	2,919,250	3,038,105	118,855	4.07%	
Expenditure from operating activities								
Governance		(302,732)	(302,732)	(180,206)	(198,542)	(18,336)	(10.18%)	▼
General Purpose Funding		(104,631)	(104,631)	(61,019)	(54,141)	6,878	11.27%	
Law, Order and Public Safety		(215,684)	(215,684)	(130,267)	(117,573)	12,694	9.74%	
Health		(17,286)	(17,286)	(10,073)	(12,506)	(2,433)	(24.15%)	
Education and Welfare		(6,453)	(6,453)	(3,745)	(4,274)	(529)	(14.13%)	
Housing		(52,643)	(52,643)	(30,604)	(40,807)	(10,203)	(33.34%)	▼
Community Amenities		(290,594)	(290,594)	(170,156)	(166,147)	4,009	2.36%	
Recreation and Culture		(332,828)	(332,828)	(198,601)	(219,028)	(20,427)	(10.29%)	▼
Transport		(2,181,392)	(2,181,392)	(1,272,933)	(1,104,405)	168,528	13.24%	▲
Economic Services		(995,718)	(995,718)	(581,259)	(734,849)	(153,590)	(26.42%)	▼
Other Property and Services		(71,175)	(71,175)	(63,409)	(289,265)	(225,856)	(356.19%)	▼
		(4,571,136)	(4,571,136)	(2,702,272)	(2,941,536)	(239,264)	(8.85%)	
Non-cash amounts excluded from operating activities	1(a)	1,321,107	1,321,107	770,541	903,933	133,392	17.31%	▲
Amount attributable to operating activities		764,367	764,367	987,519	1,000,503	12,984	1.31%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	12	3,642,725	3,642,725	2,185,622	661,986	(1,523,636)	(69.71%)	▼
Proceeds from Disposal of Assets	5	264,000	264,000	132,000	41,509	(90,491)	(68.55%)	▼
		3,906,725	3,906,725	2,317,622	703,495	(1,614,127)	(69.65%)	▼
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	6	(4,531,964)	(4,531,964)	(2,652,728)	(1,315,847)	1,336,881	50.40%	▲
		(4,531,964)	(4,531,964)	(2,652,728)	(1,315,847)	1,336,881	50.40%	▲
Amount attributable to investing activities		(625,239)	(625,239)	(335,106)	(612,352)	(277,246)	(82.73%)	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Debentures	7	0	0	0	0	0	0.00%	
Transfer from Reserves	9	180,000	180,000	0	0	0	0.00%	
		180,000	180,000	0	0	0	0.00%	
Outflows from financing activities								
Payments for principal portion of lease liabilities	8	(43,751)	(43,751)	(25,515)	(26,761)	(1,246)	(4.88%)	
Repayment of Debentures	7	(34,779)	(34,779)	(20,286)	(17,225)	3,061	15.09%	
Transfer to Reserves	9	(330,086)	(330,086)	0	(2,789)	(2,789)	0.00%	
		(408,616)	(408,616)	(45,801)	(46,775)	(974)	(2.13%)	
Amount attributable to financing activities		(228,616)	(228,616)	(45,801)	(46,775)	(974)	2.13%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1	89,488	89,488	89,488	(3,823)	(93,311)	(104.27%)	▼
Amount attributable to operating activities		764,367	764,367	987,519	1,000,503	12,984	1.31%	
Amount attributable to investing activities		(625,239)	(625,239)	(335,106)	(612,352)	(277,246)	(82.73%)	
Amount attributable to financing activities		(228,616)	(228,616)	(45,801)	(46,775)	(974)	2.13%	
Surplus or deficit at the end of the financial year	1	0	0	696,100	337,554	(358,546)	(51.51%)	▼

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

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

SHIRE OF WANDERING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2026

	30 June 2025	31 January 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	876,141	1,642,902
Trade and other receivables	105,828	265,508
Inventories	70,753	46,668
Other assets	51,482	406
TOTAL CURRENT ASSETS	1,460,018	2,163,787
NON-CURRENT ASSETS		
Trade and other receivables	22,828	22,828
Other financial assets	19,905	19,905
Inventories	145,291	149,971
Property, plant and equipment	9,006,192	8,898,109
Infrastructure	88,802,599	89,302,865
Right-of-use assets	144,630	118,434
TOTAL NON-CURRENT ASSETS	98,141,445	98,512,111
TOTAL ASSETS	99,601,463	100,675,898
CURRENT LIABILITIES		
Trade and other payables	315,166	105,212
Other liabilities	664,382	1,249,548
Lease liabilities	43,751	16,991
Borrowings	34,853	17,628
Employee related provisions	231,100	215,754
TOTAL CURRENT LIABILITIES	1,289,252	1,605,132
NON-CURRENT LIABILITIES		
Lease liabilities	107,501	107,501
Borrowings	378,154	378,154
Employee related provisions	49,724	49,724
TOTAL NON-CURRENT LIABILITIES	535,379	535,379
TOTAL LIABILITIES	1,824,631	2,140,511
NET ASSETS	97,776,832	98,535,387
EQUITY		
Retained surplus	22,633,556	23,389,323
Reserve accounts	275,290	278,079
Revaluation surplus	74,867,986	74,867,986
TOTAL EQUITY	97,776,832	98,535,387

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	5	(155,402)	(155,402)	(90,650)	(10,448)
Less: Movement in liabilities associated with restricted cash		963	963	963	262
Add: Depreciation on assets		1,475,546	1,475,545	860,228	914,120
Total non-cash items excluded from operating activities		1,321,107	1,321,107	770,541	903,933

(b) Adjustments to net current assets in the Statement of Financial Activity

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.

		Adopted Budget Opening 30 June 2025	Amended Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 January 2026
Adjustments to net current assets					
Less: Reserves - restricted cash	9	(275,290)	(275,290)	(275,290)	(278,079)
Add: Borrowings	7	34,779	34,779	34,853	17,628
Add: Lease liabilities	8	43,751	43,751	43,751	16,991
Add: Current portion of employee benefit provisions held in reserve		22,097	22,097	22,097	22,359
Total adjustments to net current assets		(174,663)	(174,663)	(174,589)	(221,101)

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

Current assets					
Cash and cash equivalents	3	876,141	876,141	876,141	1,642,902
Rates receivables	4	26,007	26,007	26,007	189,420
Receivables	4	67,370	67,370	79,821	76,088
Other current assets	5	478,049	478,049	478,049	255,376
Less: Current liabilities					
Payables	6	(203,362)	(203,362)	(315,166)	(105,212)
Borrowings	7	(34,779)	(34,779)	(34,853)	(17,628)
Contract and Capital Grant/Contribution liabilities	10	(670,424)	(670,424)	(664,382)	(1,249,548)
Lease liabilities	8	(43,751)	(43,751)	(43,751)	(16,991)
Provisions	10	(231,100)	(231,100)	(231,100)	(215,754)
Less: Total adjustments to net current assets	1(b)	(174,663)	(174,663)	(174,589)	(221,101)
Closing funding surplus / (deficit)		89,488	89,488	(3,823)	337,554

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 Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2026

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

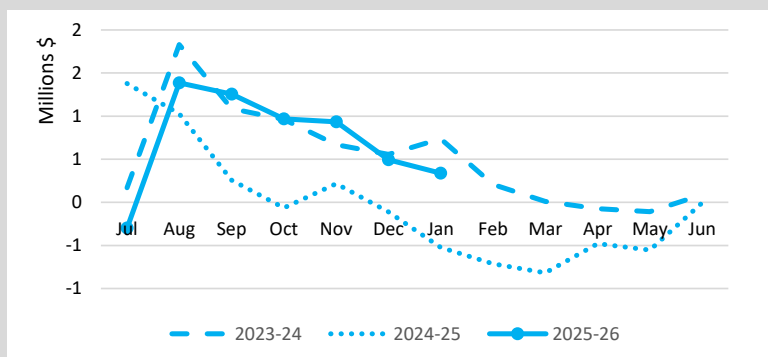
Adjusted Net Current Assets	Note	Last Years Closing	This Time Last Year	Year to Date
		30/06/2025	31/01/2025	Actual 31/01/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	600,851	447,830	1,364,823
Cash Restricted - Reserves	3	275,290	445,406	278,079
Cash Restricted - Bonds & Deposits	3	0	0	0
Receivables - Rates	4	26,007	77,480	189,420
Receivables - Other	4	79,821	56,578	76,088
Other Assets Other Than Inventories	5	407,295	102,570	208,709
Inventories	5	70,753	62,769	46,668
		<u>1,460,018</u>	<u>1,192,634</u>	<u>2,163,787</u>
Less: Current Liabilities				
Payables	6	(307,481)	(110,526)	(97,377)
Contract and Capital Grant/Contribution Liabilities	10	(664,382)	(981,213)	(1,249,548)
Bonds & Deposits	6	(7,685)	(6,985)	(7,835)
Loan Liability	7	(34,853)	(1,611)	(17,628)
Lease Liability	8	(43,751)	(15,154)	(16,991)
Provisions	10	(231,100)	(194,857)	(215,754)
		<u>(1,289,252)</u>	<u>(1,310,347)</u>	<u>(1,605,132)</u>
Less: Cash Reserves	9	(275,290)	(445,406)	(278,079)
Add Back: Component of Leave Liability not Required to be funded		22,097	21,919	22,359
Add Back: Loan Liability		34,853	1,611	17,628
Add Back: Lease Liability		43,751	15,154	16,991
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		(3,823)	(524,434)	337,554

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus(Deficit)
\$.34 M

Last Year YTD
Surplus(Deficit)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Surplus or deficit at the start of the financial year	\$ (93,311)	% (104.27%)				Budgeted closing position estimate higher than actual at year end.
Revenue from operating activities						
Operating grants, subsidies and contributions	72,671	23.44%	▲	The Financial Assistance Grants, MRWA Direct grant and CRC operational grant funding received ahead of budget.		
Fees and charges	107,153	25.00%	▲	Refuse collection fees, caravan park income and fuel sales ahead of budget phasing.		
Interest revenue	11,649	63.42%	▲		Interest on Municipal funds are greater than budgeted.	
Profit on disposal of assets	(80,202)	(88.47%)	▼			Some asset disposals have not yet eventuated but have been budgeted for.
Expenditure from operating activities						
Materials and contracts	(95,997)	(11.24%)	▼			Various material and contract costs are running ahead of budget at this point in time.
Insurance expenses	(15,988)	(16.29%)	▼			Insurance premiums have been paid ahead of budget phasing.
Non-cash amounts excluded from operating activities	133,392	17.31%	▲	Non-cash profit on disposal has not realised yet.		
Investing activities						
Proceeds from capital grants, subsidies and contributions	(1,523,636)	(69.71%)	▼			Recognition of revenue which is tied to capital projects is currently behind budget phasing.
Proceeds from disposal of assets	(90,491)	(68.55%)	▼			Some asset disposals have not yet eventuated but have been budgeted for.
Payments for inventories, property, plant and equipment	1,336,881	50.40%	▲	Expenditure on capital expenditure projects is occurring behind budget phasing. Refer to Note 6 for further details.		

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES
NOTE 4
RATE REVENUE

General rate revenue	Budget						YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$
Gross rental value										
GRV Residential	0.15320	34	406,640	62,297	0	62,297	62,297	0	0	62,297
GRV Special Use	0.15320	2	127,920	19,597	0	19,597	19,597	0	0	19,597
GRV Rural Residential	0.15320	57	771,170	118,143	0	118,143	118,143	0	0	118,143
GRV Industrial	0.15320	2	35,360	5,417	0	5,417	5,417	0	0	5,417
UV Rural, Rural Residential and Mining Tenements					0	0	0	0	0	0
Non Rateable					0	0	0	0	0	0
Unimproved value										
UV Rural, Rural Residential and Mining Tenements	0.00516	133	298,629,000	1,540,329	0	1,540,329	1,540,328	0	0	1,540,328
Non Rateable										
Non Rateable	0.00000	0	0	0	0	0	0	0	0	0
Sub-Total		228	299,970,090	1,745,783	0	1,745,783	1,745,783	0	0	1,745,783
Minimum payment	Minimum \$									
Gross rental value										
GRV Residential	1,600	46	247,768	73,600	0	73,600	73,600	0	0	73,600
GRV Special Use	1,600	2	14,133	3,200	0	3,200	3,200	0	0	3,200
GRV Rural Residential	1,600	45	200,504	72,000	0	72,000	72,000	0	0	72,000
Unimproved value										
UV Rural, Rural Residential and Mining Tenements	1,600	95	18,438,335	152,000	0	152,000	152,000	0	0	152,000
Sub-total		188	18,900,740	300,800	0	300,800	300,800	0	0	300,800
		416	318,870,830	2,046,583	0	2,046,583	2,046,583	0	0	2,046,583
Discount						0				0
Concession						0				0
Amount from general rates						2,046,583				2,046,583
Rates Written Off		0	0	0	0	0	0	0	0	(10)
Ex-gratia rates		0	0	0	0	4,835	4,835	0	0	4,835
Total		416				2,051,418				2,051,409

KEY INFORMATION

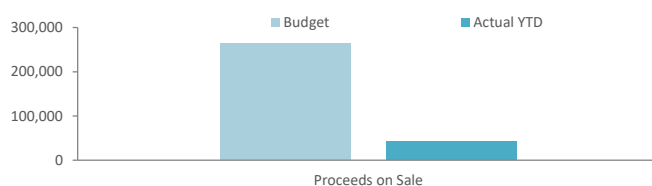
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES
NOTE 5
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
		0	0	0	0	0	0	0	0
647	2016 Isuzu Crew Cab Truck - WD.6	6,585	55,000	48,415	0	0	0	0	0
693	2024 Isuzu MU-X 4X4 LSU Auto 3.0L (OM) WD001	17,393	51,500	34,107	0	0	0	0	0
692	2024 Isuzu MU-X 4X4 SUV Wagon Auto 3.0L (CEO) OWD	20,079	54,000	33,921	0	0	0	0	0
	Isuzu MU-X 0 WD (Second Changeover)	43,500	54,000	10,500	0	0	0	0	0
695	2024 Isuzu D-MAX RG1 C/CAB SX Auto 3.0L (WS)	21,042	49,500	28,458	0	31,061	41,509	10,448	0
		108,598	264,000	155,402	0	31,061	41,509	10,448	0

The Shire has no assets budgeted for disposal in 2023/24.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS**

	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions					
	\$	\$	\$	\$	\$
Land held for resale - cost	50,000	50,000	0	4,680	4,680
Buildings	9,000	9,000	5,243	0	(5,243)
Furniture and equipment	22,000	22,000	17,831	7,500	(10,331)
Plant and equipment	409,000	409,000	204,500	154,774	(49,726)
Infrastructure - roads	2,884,651	2,884,651	1,730,770	1,136,241	(594,529)
Infrastructure - bridges	1,151,411	1,151,411	690,850	0	(690,850)
Infrastructure - footpaths	5,902	5,902	3,534	0	(3,534)
Infrastructure - recreation	0	0	0	12,651	12,651
Payments for Capital Acquisitions	4,531,964	4,531,964	2,652,728	1,315,847	(1,336,881)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	3,642,725	3,642,725	2,185,622	644,830	(1,540,792)
Other (disposals & C/Fwd)	264,000	264,000	132,000	41,509	(90,491)
Cash backed reserves					
Plant replacement reserve	145,000	145,000	0	0	0
WSFN Funding reserve	35,000	35,000	0	0	0
Contribution - operations	445,239	445,239	335,106	629,508	294,402
Capital funding total	4,531,964	4,531,964	2,652,728	1,315,847	(1,336,881)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

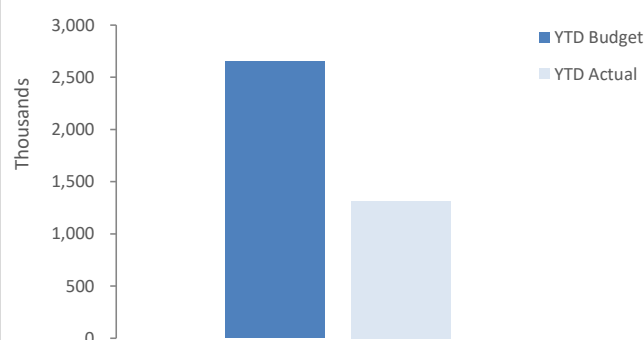
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

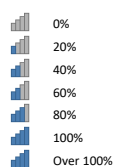
Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

Payments for Capital Acquisitions



Capital expenditure total
Level of completion indicators



Percentage Year to Date Actual to Annual 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 Number	Job Number	Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		Balance		\$	\$	\$	\$	\$
Land Held for Resale								
Other Property & Services								
E14761		511	Land Held for Resale - Industrial Estate & Lot 801	(50,000)	(50,000)	0	(4,680)	(4,680)
Total - Other Property & Services				(50,000)	(50,000)	0	(4,680)	(4,680)
Total - Land Held for Resale				(50,000)	(50,000)	0	(4,680)	(4,680)
Buildings								
Economic Services								
E13260		521	Purchase Buildings-Tourism	(9,000)	(9,000)	(5,243)	0	5,243
Total - Economic Services				(9,000)	(9,000)	(5,243)	0	5,243
Total - Buildings				(9,000)	(9,000)	(5,243)	0	5,243
Plant & Equipment								
Transport								
E12360		525	Purchase Plant & Equipment-Plant	(409,000)	(409,000)	(204,500)	(154,774)	49,726
Total - Transport				(409,000)	(409,000)	(204,500)	(154,774)	49,726
Total - Plant & Equipment				(409,000)	(409,000)	(204,500)	(154,774)	49,726
Furniture & Equipment								
Economic Services								
E13450		523	CRC - Purchase Furniture & Equipment*	(10,000)	(10,000)	(5,831)	(7,500)	(1,669)
Total - Economic Services				(10,000)	(10,000)	(5,831)	(7,500)	(1,669)
Other Property & Services								
E14560		523	Purchase Furniture & Equipment-Administration	(12,000)	(12,000)	(12,000)	0	12,000
Total - Other Property & Services				(12,000)	(12,000)	(12,000)	0	12,000
Total - Furniture & Equipment				(22,000)	(22,000)	(17,831)	(7,500)	10,331
Infrastructure - Roads								
Transport								
E12102	RRG007	541	RRG - York William Rd Final Seal SLK 0.00-3.00(10mm CRM)	(220,500)	(220,500)	(132,294)	(7,358)	124,936
E12102	RRG242	541	RRG - York Williams Road Reconstruct from SKL 3.00.6.00	(676,960)	(676,960)	(406,172)	(522,834)	(116,662)
E12103	RTR56	541	R2R - North Bannister Wandering and Wandering Pingelly road Seal Repairs	(86,447)	(86,447)	(51,866)	0	51,866
E12105	WSFN241	541	North Bannister Wandering Road-Upgrade and Overlay Pavement SLK9.10 to SLK13.37	(297,672)	(297,672)	(178,598)	(334,094)	(155,496)
E12105	WSFN0055	541	WSFN - Wandering Bannister Rd SLK 9.10-13.60 (4.5km)	(1,603,072)	(1,603,072)	(961,840)	(271,955)	689,885
Total - Transport				(2,884,651)	(2,884,651)	(1,730,770)	(1,136,241)	594,529
Total - Infrastructure - Roads				(2,884,651)	(2,884,651)	(1,730,770)	(1,136,241)	594,529
Infrastructure - Footpaths								
Transport								
E12140	BN03	543	Bike Network - Cheetaning St Shared Path (Design)	(5,902)	(5,902)	(3,534)	0	3,534
Total - Transport				(5,902)	(5,902)	(3,534)	0	3,534
Total - Infrastructure - Footpaths				(5,902)	(5,902)	(3,534)	0	3,534
Infrastructure - Bridges								
Transport								
E12120	BR0424	550	Bridge replacment 0424A Wandering Pingelly RD	(1,151,411)	(1,151,411)	(690,850)	0	690,850
Total - Transport				(1,151,411)	(1,151,411)	(690,850)	0	690,850
Total - Infrastructure - Bridges				(1,151,411)	(1,151,411)	(690,850)	0	690,850
Infrastructure - Recreation								
Recreation And Culture								
E11381		545	Purchase Infrastructure - Pumphrey's Bridge	0	0	0	(12,651)	(12,651)
Total - Recreation And Culture				0	0	0	(12,651)	(12,651)
Total - Infrastructure - Recreation				0	0	0	(12,651)	(12,651)
Grand Total				(4,531,964)	(4,531,964)	(2,652,728)	(1,315,847)	1,336,881

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**FINANCING ACTIVITIES
NOTE 7
BORROWINGS**

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2025	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services														
Industrial Estate Development	10	63,008	0	0	0	(3,312)	(6,626)	(6,626)	59,695	56,382	56,382	(1,390)	(2,795)	(2,795)
Industrial Estate Development	11	350,000	0	0	0	(13,913)	(28,153)	(28,153)	336,087	321,847	321,847	(4,175)	(16,106)	(16,106)
Total		413,008	0	0	0	(17,225)	(34,779)	(34,779)	395,782	378,229	378,229	(5,566)	(18,901)	(18,901)
Current borrowings		34,853							17,628					
Non-current borrowings		378,154							378,154					
		413,008							395,782					

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026.

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**FINANCING ACTIVITIES
NOTE 8
LEASE LIABILITIES**

Repayments - leases

Information on leases	Lease No.	1 July 2025	New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport														
JCB Excavator	1	151,252	0	0	0	(26,761)	(43,751)	(43,751)	124,491	107,501	107,501	(4,742)	(7,095)	(7,095)
Total		151,252	0	0	0	(26,761)	(43,751)	(43,751)	124,491	107,501	107,501	(4,742)	(7,095)	(7,095)
Current lease liabilities		43,751							16,991					
Non-current lease liabilities		107,501							107,501					
		151,252							124,491					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES
NOTE 9
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave reserve	22,096.97	963.00	261.90	0.00	0.00	0.00	0.00	23,059.97	22,358.87
Land & building reserve	87,729.28	3,824.00	1,039.78	0.00	0.00	0.00	0.00	91,553.28	88,769.06
Plant replacement reserve	3,662.28	160.00	43.41	318,086.00	0.00	(145,000.00)	0.00	176,908.28	3,705.69
Office equipment reserve	16,859.57	735.00	199.82	0.00	0.00	0.00	0.00	17,594.57	17,059.39
Fuel facility reserve	104,941.97	4,574.00	1,243.81	0.00	0.00	0.00	0.00	109,515.97	106,185.78
WSFN Funding reserve	40,000.00	1,744.00	0.00	0.00	0.00	(35,000.00)	0.00	6,744.00	40,000.00
	275,290.07	12,000.00	2,788.72	318,086.00	0.00	(180,000.00)	0.00	425,376.07	278,078.79

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**NOTE 10
BUDGET AMENDMENTS**

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						
			Opening Surplus(Deficit)			0	0
				0	0	0	0

11.3 Accounts for Payment 31 December 2025

File Reference:	N/A
Date:	19 January 2026
Location:	Shire of Wandering
Applicant:	N/A
Author:	Chief Executive Officer
Authorising Officer:	Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Payment Listing and Credit Card Statement 31 December 2025
Voting Requirements:	Simple Majority
Previous Reference:	Nil

Summary of Report:

Council to note payments of accounts as presented.

Background:

Council has delegated authority to the Chief Executive Officer to make payments from the Shire’s Municipal funds.

The schedule of accounts is included as an attachment for Council information.

Consultation:

The Chief Executive Officer has been involved in the approvals of any requisitions, purchase orders, invoicing and reconciliation matters.

Statutory Environment:

Section 12 of the *Local Government (Financial Management) Regulations 1996* states that

12 (1) A list of creditors is to be compiled for each month showing –

- (a) The payee’s name;
- (b) The amount of the payment;
- (c) Sufficient information to identify to transaction; and
- (d) The date of the meeting of the council to which the list is to be presented.

Policy Implications:

Officers are required to ensure that they comply with the Shire’s Purchasing Policy, where applicable and that budget provision is available for any expenditure commitments.

Financial Implications:

Payments are made under delegated authority and are within approved budgets. Payment is made within agreed trade terms and in a timely manner.

Strategic Implications:

Improve Our Financial Position

Our Goals	Our Strategies
The Wandering Shire is financially sustainable	<ul style="list-style-type: none"> • Improve accountability and transparency • Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs • Prudently manage our financial resources to ensure value for money • Reduce reliance on operational grants

Risk Implications:

Risk	Low
<p>Failure to make payments within terms may render Council liable to interest and penalties. Failure to pay for goods and services in a prompt and professional manner, in particular to local suppliers, may cause dissatisfaction (reputational damage) amongst the community.</p>	

Voting Requirements:

Simple Majority

Shire of Wandering

Certificate of Expenditure –31 December 2025

This Schedule of Accounts to be passed for payment covering:

Payment Method	Cheque/EFT/DD Number	Amount
Municipal Fund:		
Electronic Funds Transfers	EFT10818 – EFT10877	\$ 432,675.16
Direct Debits	DD5503.1 – DD5527.20	\$ 60,314.54
Cheques	N/A	
	TOTAL	\$ 492,989.70

to the Municipal and Trust Accounts, totalling \$492,989.70 which were submitted to each member of the Council on 19 February 2026 have been checked and fully supported by vouchers and invoices which are submitted herewith, have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings.

Dr Alistair Pinto
 Chief Executive Officer

090226 Moved: Cr A Price Seconded: Cr R Cowan

Council Decision:

That in accordance with section 13 of the Financial Management Regulations of the *Local Government Act 1995* and in accordance with delegation, payment of Municipal Fund vouchers, Licensing, Salaries and Wages and EFT Transfers, Direct Debit totalling \$492,989.70 (attached) be noted as approved for payment and credit card statement be noted.

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil

Shire of Wandering
List of Accounts for Payments for December 2025

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10818	11/12/2025	Australian Taxation Office	Australian Tax Office - BAS October 2025		-\$ 11,813.00
OCTOBER 2025	30/10/2025	Australian Taxation Office	BAS October 2025,	\$ 11,813.00	
EFT10819	12/12/2025	Allwest Plant Hire	WORKS - Equipment Hire		-\$ 4,400.00
44463	30/11/2025	Allwest Plant Hire	Hire of Roller 1/11/25 - 30/11/25	\$ 4,400.00	
EFT10820	12/12/2025	Avon Waste	Domestic & Commercial waste services - November 2025		-\$ 5,973.41
00073296	30/11/2025	Avon Waste	Domestic & commercial general waste services - November 2025	\$ 5,973.41	
EFT10821	12/12/2025	BOC	Container service period 29/10/25 - 27/11/25		-\$ 33.71
5006779763	28/11/2025	BOC	Container Service, Oxygen, Acetylene, Medical Oxygen	\$ 33.71	
EFT10822	12/12/2025	Bob Waddell & Associates	Accounting Services		-\$ 132.00
4858	01/12/2025	Bob Waddell & Associates	Assistance 24/25 AFR Audit queries	\$ 132.00	
EFT10823	12/12/2025	Boddington Electrical Services Pty Ltd	Public Conveniences		-\$ 690.91
INV-0448	05/12/2025	Boddington Electrical Services Pty Ltd	Unisex toilet replacement light	\$ 690.91	
EFT10824	12/12/2025	Boddington News	Boddington News		-\$ 24.00
716	21/11/2025	Boddington News	Edition #772	\$ 12.00	
721	06/12/2025	Boddington News	Edition #773	\$ 12.00	
EFT10825	12/12/2025	Bout Time Mechanical	WORK - Equipment Repair		-\$ 231.21
INV-0706	12/11/2025	Bout Time Mechanical	Hydraulic Hose Repair- Caterpillar 140-14A 2D Grader	\$ 231.21	
EFT10826	12/12/2025	Brooks Hire Service	WORK - Equipment HIRE		-\$ 5,445.53
313678	30/11/2025	Brooks Hire Service	Hire 15 Tonne smooth drum roller - transport to site	\$ 891.00	
313118	30/11/2025	Brooks Hire Service	Hire 15 Tonne smooth drum roller	\$ 4,554.53	
EFT10827	12/12/2025	City of Kalamunda	Building Services		-\$ 1,196.66
38569	19/11/2025	City of Kalamunda	Building Services- - 23/7/25 - 19/11/25	\$ 300.00	
38594	26/11/2025	City of Kalamunda	Building Services - 23/7/25 - 19/11/25	\$ 896.66	
EFT10828	12/12/2025	Data Signs	DS-Live Subscription		-\$ 686.40
251204003	04/12/2025	Data Signs	DS-Live Subscription	\$ 686.40	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10829	12/12/2025	Ian Guppy & Co Pty Ltd	Shire Vehicle Repair		-\$ 300.00
72632	06/08/2025	Ian Guppy & Co Pty Ltd	2024 Isuzu MU-X -Excess for repairs - Claim Number MO0083876	\$ 300.00	
EFT10830	12/12/2025	JEB Cleaning Services	Shire Cleaning Contract		-\$ 2,373.12
35	03/12/2025	JEB Cleaning Services	1 Dowsett Street - Cleaning	\$ 74.16	
36	07/12/2025	JEB Cleaning Services	Cleaning contract Public conveniences - 24/11/25 - 7/12/25	\$ 2,298.96	
EFT10831	12/12/2025	Megan Alissa Hardie	Technical Services		-\$ 1,717.78
A582	27/11/2025	Megan Alissa Hardie	Rates refund for assessment A582	\$ 1,717.78	
EFT10832	12/12/2025	Narrogin Pumps Solar & Spraying	Property Maintenance		-\$ 218.70
00070954	28/11/2025	Narrogin Pumps Solar & Spraying	13 Dunmall Drive - Pool Cleaning products and chemicals	\$ 218.70	
EFT10833	12/12/2025	Tintwest	Property Maintenance		-\$ 5,250.00
INV00000008	18/10/2025	Tintwest	Admin - Building Tint of Admin Office windows, Tinting of 13 Dunmall Drive	\$ 5,250.00	
EFT10834	12/12/2025	Traffic Force	Technical Services		-\$ 2,233.00
SO00000334	24/11/2025	Traffic Force	Traffic Management Plan and Traffic Guidance Scheme	\$ 2,233.00	
EFT10835	12/12/2025	Alana Karen Rosenthal	Wandering Collective		-\$ 68.00
1035	10/12/2025	Alana Karen Rosenthal	Sales	\$ 68.00	
EFT10836	12/12/2025	Anitra Stene	Tourism Ingo Board		-\$ 360.00
142	02/12/2025	Anitra Stene	Amendments & A4 template	\$ 360.00	
EFT10837	12/12/2025	Arola Mitchell Arola's Pies	Shire Staff & Councillors Event		-\$ 2,550.00
WANDXMAS	05/12/2025	Arola Mitchell Arola's Pies	Catering Shire Christmas Event	\$ 2,550.00	
EFT10838	12/12/2025	Australia Post	Various Postal Stock Requirements		-\$ 654.11
1014394868	03/12/2025	Australia Post	Stamps , Envelopes, Shire - GEN, CRC - Printing, Stationery & Postage Expenses GEN, Stamps - XMAS	\$ 654.11	
EFT10839	12/12/2025	Bob Waddell & Associates	Accounting Services		-\$ 1,056.00
4866	08/12/2025	Bob Waddell & Associates	November FS, WALGA Exp Report, 24/25 RTR Ann Report	\$ 1,056.00	
EFT10840	12/12/2025	Bookeasy Australia Pty Ltd	Caravan Park Expense		-\$ 242.00
00008877	30/11/2025	Bookeasy Australia Pty Ltd	Online booking system fee - Caravan Park, November 2025	\$ 242.00	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10841	12/12/2025	Coastal Vegetation Management	Parkland cleared & Firebreak Installation		-\$ 22,070.99
1116	16/11/2025	Coastal Vegetation Management	Parkland cleared Treatment ID38710, Firebreak installation Treatment ID 38704	\$ 22,070.99	
EFT10842	12/12/2025	Focus Networks	Managed Computer /Server Services and Support-Rates Services		-\$ 5,879.35
15168PT 2	28/10/2025	Focus Networks	Annual Server Support and Maintenance	\$ 3.20	
MPSD-15260	01/12/2025	Focus Networks	Managed Computer /Server Services and Support-Rates Services	\$ 3,480.40	
SAAS-15290	08/12/2025	Focus Networks	Monthly Managed Services (SAAS) Firewall/Remote Services and Antivirus Software Management-Rates Services	\$ 2,395.75	
EFT10843	12/12/2025	IT Vision Software Pty Ltd (trading as ReadyTech)	Shire Synergy Expense		-\$ 550.00
INITV042780	28/11/2025	IT Vision Software Pty Ltd (trading as ReadyTech)	Play account refresh	\$ 550.00	
EFT10844	12/12/2025	JEB Cleaning Services	Shire Property Expense		-\$ 74.16
0035	03/12/2025	JEB Cleaning Services	Cleaning of 1 Dowsett Street	\$ 74.16	
EFT10845	12/12/2025	LG Best Practices Pty Ltd	Creditors - Recordkeeping / Wendy Stringer		-\$ 5,852.00
23121	30/11/2025	LG Best Practices Pty Ltd	Payroll Assistance- 14/11/2025, 17/11/2025, 19/11/2025, 20/11/2025 - Cassey Klomp	\$ 1,276.00	
23122	30/11/2025	LG Best Practices Pty Ltd	04/11/2025 - Shire Enquiries, Emails &, Recordkeeping , 06/11/2025 - 07/11/2025 - 10/11/2025 - 13/11/2025 - 14/11/2025 - 18/11/2025 - Creditors handover & following error, Taxation - BAS Preparation: October BAS	\$ 3,344.00	
23129	30/11/2025	LG Best Practices Pty Ltd	Rates Service - 11/08/2025 - 13/08/2025 - 28/08/2025 -, 02/09/2025 -15/10/2025 - Rates - Interims and preparation R2025/1 & R2025/2, complex interim schedule, 22/10/2025 -redit balances printing, 19/11/2025 - Rates - Interims: Phone, call and assistance regarding schedule - additional tips	\$ 1,232.00	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10846	12/12/2025	LGISWA	Workers Compensation		-\$ 7,315.90
100-162809	09/10/2025	LGISWA	Endorsement Period 30/06/24-30/06/2025	\$ 7,315.90	
Chq/EFT	Date	Name	Description	Amount	Amount
EFT10847	12/12/2025	Officeworks	Caravan Expense, Admin		-\$ 1,155.90
625508933	03/12/2025	Officeworks	Toilet Paper, Hand Towel, Tissue Boxes, Dymo Label Tape, Postage	\$ 577.95	
425509410	03/12/2025	Officeworks	Toilet Paper, Hand Towel, Tissue Boxes, Dymo Label Tape, Postage	\$ 577.95	
EFT10848	12/12/2025	Pingelly Tyre Service	Shire Vehicle Expense		-\$ 158.40
1740	08/12/2025	Pingelly Tyre Service	Tyre Repair	\$ 158.40	
EFT10849	12/12/2025	Quest Payment Systems	Fuel Facility Expense		-\$ 836.00
64541	14/11/2025	Quest Payment Systems	Monthly maintenance fee November 2025	\$ 418.00	
65357	11/12/2025	Quest Payment Systems	Monthly maintenance fee December 2025	\$ 418.00	
EFT10850	12/12/2025	RingCentral	Phone system Administration		-\$ 662.00
CD_001294769	07/12/2025	RingCentral	Phone system Administration, Harvest Ban Line, Council Chambers, Engineering and Works, CRC	\$ 662.00	
EFT10851	12/12/2025	SUPAGAS Pty Limited	Property Expense		-\$ 49.50
C649492-9-2025	30/09/2025	SUPAGAS Pty Limited	Gas bottle for 19 Humes Way	\$ 49.50	
EFT10852	12/12/2025	Startrack Express	Works Expense		-\$ 148.08
2001081020	11/12/2025	Startrack Express	Freight WEST TRAC to Wandering	\$ 148.08	
EFT10853	12/12/2025	WA Contract Ranger Services	Contract Ranger Service		-\$ 721.88
006731	06/12/2025	WA Contract Ranger Services	Contract Ranger Service, Labour & travel 17/11/2025 & 01/12/2025	\$ 721.88	
EFT10854	12/12/2025	WA Reticulation Supplies	Standpipe Expense		-\$ 3,945.97
Q1995	02/12/2025	WA Reticulation Supplies	Various reticulation supplies	\$ 1,071.95	
Q2085	04/12/2025	WA Reticulation Supplies	Retic Supplies	\$ 122.39	
Q2273	10/12/2025	WA Reticulation Supplies	Retic Supplies- Community Centre	\$ 216.95	
P4941	10/12/2025	WA Reticulation Supplies	Pump for Standpipe and dual level float 2",2534.68"	\$ 1.00	
EFT10855	12/12/2025	WD Auto Repairs	Shire Vehicle Expense		-\$ 2,847.55
002646	03/12/2025	WD Auto Repairs	PU6 Ute Service	\$ 119.97	
002648	03/12/2025	WD Auto Repairs	PU8 Ute Service	\$ 760.17	
002651	03/12/2025	WD Auto Repairs	PT6 Truck Service- PT6 Prime Mover 2021 - WD.458	\$ 1,887.66	
002663	10/12/2025	WD Auto Repairs	Change of Tyre	\$ 79.75	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10856	12/12/2025	Wandering Rural	Shire Supplies		-\$ 407.69
12238	28/11/2025	Wandering Rural	Sockets, Gas bottle, Various parts for standpipe,	\$ 185.50	
12233	28/11/2025	Wandering Rural	2 x gas bottles for Community Centre	\$ 222.19	
EFT10857	12/12/2025	WesTrac	Shire Vehicle Expense		-\$ 135.76
PI1672736	30/11/2025	WesTrac	New Inner Air Filters- 2D Grader- PG4	\$ 135.76	
EFT10858	23/12/2025	Australian Taxation Office	BAS		-\$ 20,902.00
NOVEMBER 2025	30/11/2025	Australian Taxation Office	November 2025	\$ 20,902.00	
EFT10859	23/12/2025	Ben Pike Carpentry	Shire Facility Expense		-\$ 10,440.53
608	12/12/2025	Ben Pike Carpentry	Materials for Gazebo & Concrete 2.2 M3, 52 mesh, H3 Treated pine, Posts and roof structure, Hardware, Freight-Labour: as per quote 146	\$ 10,440.53	
EFT10860	23/12/2025	Best Office Systems	Printing Expense		-\$ 234.19
654152	15/12/2025	Best Office Systems	Copier Contract - B&W copies Colour copies - 20/11/25 - 20/12/25	\$ 164.52	
654374	19/12/2025	Best Office Systems	Copier Contract - B&W & Colour copies period 20/12/25	\$ 69.67	
EFT10861	23/12/2025	Bob Waddell & Associates	Financial Assistance with 24/25 AFR Audit queries		-\$ 44.00
4876	15/12/2025	Bob Waddell & Associates	Assistance with 24/25 AFR Audit queries	\$ 44.00	
EFT10862	23/12/2025	Boddington Electrical Services Pty Ltd	Standpipe Expense		-\$ 1,548.25
INV-0462	17/12/2025	Boddington Electrical Services Pty Ltd	Standpipe electric connection including travel & freight	\$ 1,548.25	
EFT10863	23/12/2025	C & D Cutri	Works Expense		-\$ 23,584.00
91	24/10/2025	C & D Cutri	Repairs to bridge 0420A as per quote-039	\$ 23,584.00	
EFT10864	23/12/2025	Falconet PTY Ltd T/As Hino Sales and Service	Shire Vehicle Purchase		-\$ 121,013.05
F5402	18/12/2025	Falconet PTY Ltd T/As Hino Sales and Service	HINO 300S 721 4400 WIDE CREW 5.1L T/D 6Spd Auto Dual Cab Chassis, Model: XJC740R-ZKTQJQ3 - Vehicle registration excl GST,	\$ 121,013.05	
EFT10865	23/12/2025	Greenacres Turf Group	Community Centre Expense		-\$ 1,444.75
INV004314	09/12/2025	Greenacres Turf Group	145m2 village green kikuyu grass x 77 rolls	\$ 776.25	
INV004315	10/12/2025	Greenacres Turf Group	145m2 village green kikuyu grass x 70 rolls	\$ 668.50	
EFT10866	23/12/2025	Herseys Safety Pty Ltd"	Depot Expense		-\$ 833.48
INV-4909	11/12/2025	Herseys Safety Pty Ltd"	PPE for Depot	\$ 833.48	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10867	23/12/2025	JEB Cleaning Services	Shire Cleaning Contract		-\$ 2,719.20
37	21/12/2025	JEB Cleaning Services	Cleaning contract Public conveniences - 8/12/25 - 21/12/25	\$ 2,719.20	
EFT10868	23/12/2025	Mcpest Pest Control	Shire buildings & structures Maintenance		-\$ 3,080.00
INV-00197	20/12/2025	Mcpest Pest Control	Annual spider and termite spraying	\$ 3,080.00	
EFT10869	23/12/2025	Office of the Auditor General	Audit fees		-\$ 49,058.90
INV-1949	19/12/2025	Office of the Auditor General	Audit fees for year ending 30 June 2025 - ref F21/74, Additional fee for extra assessment in some areas	\$ 49,058.90	
EFT10870	23/12/2025	Pingelly Tyre Service	Works Equipment Repairs		-\$ 9,636.00
INV-1799	19/12/2025	Pingelly Tyre Service	Grader Cat 140M - WD.300 4 x New Tyres	\$ 9,636.00	
EFT10871	23/12/2025	Pumps Australia PTY LTD	Works Equipment Repairs		-\$ 1,908.50
79341	18/12/2025	Pumps Australia PTY LTD	Open Impeller Pump -Ebara 300DW0	\$ 1,908.50	
EFT10872	23/12/2025	Shade n Sails	Community Centre Expense		-\$ 9,560.00
IN-15353	17/12/2025	Shade n Sails	Shade sails for Wandering Community Centre x 3 Claim number PR0049165,	\$ 9,560.00	
EFT10873	23/12/2025	WA Contract Ranger Services	Contract Ranger Service		-\$ 346.50
00006770	21/12/2025	WA Contract Ranger Services	Service Labour & travel 15/12/2025,	\$ 346.50	
EFT10874	23/12/2025	WA Fuel Supplies	Fuel Facility Expense		-\$ 54,799.81
00237770	18/12/2025	WA Fuel Supplies	Delivery of Diesel 25,765lt, Delivery of ULP - 8,221lt	\$ 54,799.81	
EFT10875	23/12/2025	WD Auto Repairs	Works Equipment Repairs		-\$ 1,102.20
00002669	10/12/2025	WD Auto Repairs	New tyre and fitting to Side Tipper	\$ 1,102.20	
EFT10876	23/12/2025	Wandering Rural	Community Centre Expense		-\$ 21.63
12353	15/12/2025	Wandering Rural	Wandering Community Centre Oval Dams - Nipples and socket red 50x40mm	\$ 21.63	
EFT10877	23/12/2025	Warbys Transport Pty Ltd.	Works Expense		-\$ 19,937.50
0585	18/12/2025	Warbys Transport Pty Ltd.	Carting Gravel 117 loads	\$ 19,937.50	
DD5503.1	02/12/2025	Australian Super	Superannuation Contributions		-\$ 1,891.34
SUPER	02/12/2025	Australian Super	Payroll Deduction	\$ 1,491.39	
DEDUCTION	02/12/2025	Australian Super	Payroll Deduction	\$ 82.23	
DEDUCTION	02/12/2025	Australian Super	Payroll Deduction	\$ 317.72	

Chq/EFT	Date	Name	Description	Amount	Amount
DD5503.2	02/12/2025	MLC Masterkey	Superannuation Contributions		-\$ 531.11
DEDUCTION	02/12/2025	MLC Masterkey	Payroll Deduction	\$ 75.04	
SUPER	02/12/2025	MLC Masterkey	Payroll Deduction	\$ 456.07	
DD5503.3	02/12/2025	Aware Super	Superannuation Contributions		-\$ 6,076.45
SUPER	02/12/2025	Aware Super	Payroll Deduction	\$ 5,183.53	
DEDUCTION	02/12/2025	Aware Super	Payroll Deduction	\$ 892.92	
DD5503.4	02/12/2025	The Trustee for Keith Bowen Super	Superannuation Contributions		-\$ 328.93
SUPER	02/12/2025	The Trustee for Keith Bowen Super	Payroll Deduction	\$ 328.93	
DD5503.5	02/12/2025	Australian Retirement Trust Super	Superannuation Contributions		-\$ 239.61
SUPER	02/12/2025	Australian Retirement Trust Super Savings	Payroll Deduction	\$ 239.61	
DD5503.6	02/12/2025	HUB24 Super Fund	Superannuation Contributions		-\$ 279.75
SUPER	02/12/2025	HUB24 Super Fund	Payroll Deduction	\$ 279.75	
DD5516.1	16/12/2025	Australian Super	Superannuation Contributions		-\$ 1,891.34
SUPER	16/12/2025	Australian Super	Payroll Deduction	\$ 1,491.39	
DEDUCTION	16/12/2025	Australian Super	Payroll Deduction	\$ 82.23	
DEDUCTION	16/12/2025	Australian Super	Payroll Deduction	\$ 317.72	
DD5516.2	16/12/2025	MLC Masterkey	Superannuation Contributions		-\$ 476.08
DEDUCTION	16/12/2025	MLC Masterkey	Payroll Deduction	\$ 62.53	
SUPER	16/12/2025	MLC Masterkey	Payroll Deduction	\$ 413.55	
DD5516.3	16/12/2025	Aware Super	Superannuation Contributions		-\$ 5,970.03
SUPER	16/12/2025	Aware Super	Payroll Deduction	\$ 5,086.55	
DEDUCTION	16/12/2025	Aware Super	Payroll Deduction	\$ 883.48	
DD5516.4	16/12/2025	The Trustee for Keith Bowen Super	Superannuation Contributions		-\$ 328.93
SUPER	16/12/2025	The Trustee for Keith Bowen Super	Payroll Deduction	\$ 328.93	
DD5516.5	16/12/2025	Australian Retirement Trust Super	Superannuation Contributions		-\$ 262.59
SUPER	16/12/2025	Australian Retirement Trust Super Savings	Payroll Deduction	\$ 262.59	
DD5516.6	16/12/2025	HUB24 Super Fund	Superannuation Contributions		-\$ 283.18
SUPER	16/12/2025	HUB24 Super Fund	Payroll Deduction	\$ 283.18	

Chq/EFT	Date	Name	Description	Amount	Amount
DD5519.1	30/12/2025	Australian Super	Superannuation Contributions		-\$ 1,891.34
SUPER	30/12/2025	Australian Super	Payroll Deduction	\$ 1,491.39	
DEDUCTION	30/12/2025	Australian Super	Payroll Deduction	\$ 82.23	
DEDUCTION	30/12/2025	Australian Super	Payroll Deduction	\$ 317.72	
DD5519.2	30/12/2025	MLC Masterkey	Superannuation Contributions		-\$ 531.11
DEDUCTION	30/12/2025	MLC Masterkey	Payroll Deduction	\$ 75.04	
SUPER	30/12/2025	MLC Masterkey	Payroll Deduction	\$ 456.07	
DD5519.3	30/12/2025	Aware Super	Superannuation Contributions		-\$ 6,062.11
SUPER	30/12/2025	Aware Super	Payroll Deduction	\$ 5,156.35	
DEDUCTION	30/12/2025	Aware Super	Payroll Deduction	\$ 905.76	
DD5519.4	30/12/2025	The Trustee for Keith Bowen Super	Superannuation Contributions		-\$ 328.93
SUPER	30/12/2025	The Trustee for Keith Bowen Super	Payroll Deduction	\$ 328.93	
DD5519.5	30/12/2025	Australian Retirement Trust Super	Superannuation Contributions		-\$ 267.51
SUPER	30/12/2025	Australian Retirement Trust Super Savings	Payroll Deduction	\$ 267.51	
DD5519.6	30/12/2025	HUB24 Super Fund	Superannuation Contributions		-\$ 278.72
SUPER	30/12/2025	HUB24 Super Fund	Payroll Deduction	\$ 278.72	
DD5523.1	12/12/2025	De Lage Landen Pty Ltd	Loan No. JCB Lease Interest payment -		-\$ 4,660.94
JCB LEASE	11/12/2025	De Lage Landen Pty Ltd	Loan No. JCB Lease Principal payment -, Loan No. JCB Lease Interest payment -	\$ 4,660.94	
DD5525.1	31/12/2025	Western Australian Treasury Corporation	Loan No. 10 Interest payment -		-\$ 2,355.10
10	30/12/2025	Western Australian Treasury Corporation	Loan No. 10 Principal payment -, Loan No. 10 Interest payment -	\$ 2,355.10	
DD5527.1	01/12/2025	Water Corporation	Water Usage		-\$ 1,996.94
BILLID0140	01/12/2025	Water Corporation	Caravan Park, Water Use	\$ 653.60	
BILLID0148	01/12/2025	Water Corporation	Depot & standpipe, Water use, Standpipe, Water use	\$ 1,210.82	
BILLID 0147	01/12/2025	Water Corporation	Administration building, Water use	\$ 30.12	
BILLID0148	01/12/2025	Water Corporation	CRC & Public Conveniences, Water use - Public Conveniences 80%, Water use - CRC 20%	\$ 96.38	
BILLIS0148	01/12/2025	Water Corporation	Community Centre, Water use	\$ 6.02	

Chq/EFT	Date	Name	Description	Amount	Amount
DD5527.2	09/12/2025	Synergy	Power Usage		-\$ 2,100.73
2018604323	09/12/2025	Synergy	Depot, Usage	\$ 358.11	
2006621760	09/12/2025	Synergy	CRC & public conveniences, CRC, Public conveniences	\$ 498.06	
2066566100	09/12/2025	Synergy	Community Centre, Usage	\$ 189.44	
2046578939	09/12/2025	Synergy	Administration Office, Usage	\$ 642.93	
2018604145	09/12/2025	Synergy	Fuel facility, Usage	\$ 412.19	
DD5527.3	10/12/2025	Synergy	Power Usage		-\$ 2,371.41
2034597409	10/12/2025	Synergy	Caravan Park & Fire Station, Caravan Park, Fire Station	\$ 2,371.41	
DD5527.4	11/12/2025	Synergy	Power Usage		-\$ 436.27
2078554958	11/12/2025	Synergy	19 Humes Wy, Usage	\$ 436.27	
DD5527.5	03/12/2025	Telstra	Administration Phone/Internet Services		-\$ 1,101.57
TELSTRADEC25	03/12/2025	Telstra	Administration Operations Phone, Fire Station Internet, CRC Phone/Internet, Community Centre Internet, Fuel Facility Internet, Depot Internet, Telstra Credit	\$ 1,101.57	
DD5527.6	29/12/2025	Telstra	Tims Messaging		-\$ 149.55
TIMTESLTRADEC25	29/12/2025	Telstra	Tims Messaging, Councillors, Fire Control, Fuel facility	\$ 149.55	
Chq/EFT	Date	Name	Description	Amount	Amount
DD5527.7	01/12/2025	DOT Licencing	Transport		-\$ 180.20
DOT DEC 25	01/12/2025	DOT Licencing	WADO20251127	\$ 180.20	
DD5527.8	03/12/2025	DOT Licencing	Transport		-\$ 407.55
DOT DEC 25	03/12/2025	DOT Licencing	WADO20251201	\$ 407.55	
DD5527.9	05/12/2025	DOT Licencing	Transport		-\$ 1,151.95
DOT DEC 05	05/12/2025	DOT Licencing	WADO20251203	\$ 1,151.95	
DD5543.1	19/12/2025	Commonwealth Bank	Credit Card Expense		-\$ 500.00
COLES G/CARD	19/12/2025	Commonwealth Bank	Christmas Lights Competition gift vouchers.	\$ 500.00	
DD5543.2	03/12/2025	Commonwealth Bank	Credit Card Expense		\$ 81.82
DAANREFUND	03/12/2025	Commonwealth Bank	Shire Christmas Party associated Costs	-\$ 81.82	
DD5543.3	18/12/2025	Commonwealth Bank	Credit Card Expense		-\$ 76.60
COLES CC	18/12/2025	Commonwealth Bank	CC Meeting Refreshments	\$ 37.80	
DOTSHIRE	18/12/2025	Commonwealth Bank	Change of Plates between vehicles WD6 & 1IVF987, Change of Plates between vehicles WD6 & 1IVF987	\$ 38.80	
DD5543.4	15/12/2025	Commonwealth Bank	Credit Card Expense		-\$ 24.95
JBHIFI	15/12/2025	Commonwealth Bank	Admin Expenses- Microphone	\$ 24.95	

Chq/EFT	Date	Name	Description	Amount	Amount
DD5543.5	02/12/2025	Commonwealth Bank	Credit Card Expense		-\$ 543.98
DANMURPHY	02/12/2025	Commonwealth Bank	Councillor Farewell Gifts	\$ 543.98	
DD5543.6	01/12/2025	Commonwealth Bank	Credit Card Expense		-\$ 843.21
XMAS2025	01/12/2025	Commonwealth Bank	Shire Christmas Party associated Costs	\$ 843.21	
DD5543.8	05/12/2025	Commonwealth Bank	Credit Card Expense		-\$ 583.92
COLEXMASCRC	05/12/2025	Commonwealth Bank	Christmas Lunch Event Supplies, Shire Office Supplies, Caravan Park- Cabins	\$ 583.92	
DD5561.1	03/12/2025	Commonwealth Bank	Credit Card Expense	\$ 26.80	1
CNO 031225	03/12/2025	Commonwealth Bank	Crown Promenade Accommodation - Refund for Overcharge 4/11/25		-\$ 26.80
DD5527.10	08/12/2025	DOT Licencing	Transport		-\$ 812.85
DOT DEC 08	08/12/2025	DOT Licencing	WADO20251204	\$ 812.85	
DD5527.11	10/12/2025	DOT Licencing	Transport		-\$ 91.05
DOT DEC 10	10/12/2025	DOT Licencing	WADO20251208	\$ 91.05	
DD5527.12	12/12/2025	DOT Licencing	Transport		-\$ 5,601.80
DOT DEC 12	12/12/2025	DOT Licencing	WADO20251210	\$ 5,601.80	
DD5527.13	15/12/2025	DOT Licencing	Transport		-\$ 370.60
DOT DEC 15	15/12/2025	DOT Licencing	WADO20251211	\$ 370.60	
DD5527.14	18/12/2025	DOT Licencing	Transport		-\$ 275.90
DOT DEC 18	18/12/2025	DOT Licencing	WADO20251216	\$ 275.90	
DD5527.15	22/12/2025	DOT Licencing	Transport		-\$ 3,477.30
DOT DEC 22	22/12/2025	DOT Licencing	WADO20251218	\$ 3,477.30	
DD5527.16	24/12/2025	DOT Licencing	Transport		-\$ 134.40
DEC DOT 24	24/12/2025	DOT Licencing	WADO20251222	\$ 134.40	
DD5527.17	29/12/2025	DOT Licencing	Transport		-\$ 204.50
DOT DEC 29	29/12/2025	DOT Licencing	WADO20251223	\$ 204.50	
DD5527.18	29/12/2025	Water Corporation	Water Usage		-\$ 116.62
BILLIS0163	29/12/2025	Water Corporation	Standpipe, Water use	\$ 116.62	
DD5527.19	29/12/2025	Easi Fleet PTY LTD-DD	Payroll Deduction		-\$ 1,611.22
248359	29/12/2025	Easi Fleet PTY LTD-DD	Novated Lease Payments	\$ 1,611.22	
DD5527.20	16/12/2025	Synergy	Power Usage		-\$ 105.75
2086548336	16/12/2025	Synergy	13 Dunmall Dr, Usage	\$ 105.75	
TOTAL					\$ 492,989.70

Credit Card Breakdown 27/11/2025-26/12/2025				
Date	Supplier	Description	Amount	GST
01/12/2025	Costco	Christmas Party Supplies	\$ 153.38	\$ 13.94
01/12/2025	Costco	Christmas Party Supplies	\$ 119.94	\$ 10.90
01/12/2025	Dan Murphys	Christmas Party Supplies	\$ 545.49	\$ 49.59
01/12/2025	Vista Print	Business Cards for CR Andrew Thompson	\$ 39.98	\$ 3.63
02/12/2025	Dan Murphys	Councillar Farewell Gifts	\$ 543.98	\$ 49.45
02/12/2025	Kmart	Christmas Decoration	\$ 10.00	\$ 0.91
02/12/2025	Coles	Christmas Supplies	\$ 14.40	\$ 1.31
05/12/2025	Coles	CRC Event	\$ 583.92	\$ 53.08
15/12/2025	JB HIFI	Microphone	\$ 24.95	\$ 2.27
18/12/2025	Shire of Wandering	DOT Verhicle Plate Transfer	\$ 38.80	\$ 3.53
18/12/2025	Coles	Community Centre Refreshments	\$ 37.80	\$ 3.44
19/12/2025	Coles	Gift Vouchers for Christmas Lights Competition	\$ 500.00	
		Credit Card Refund	\$ (81.82)	
		Credit Card Refund	\$ (26.80)	
	Commonwealth Bank	Bank Fee		\$ -
		TOTAL	\$ 2,504.02	\$ 192.06

11.4 Accounts for Payment 31 January 2026

File Reference:	N/A
Date:	19 January 2026
Location:	Shire of Wandering
Applicant:	N/A
Author:	Chief Executive Officer
Authorising Officer:	Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Payment Listing and Credit Card Statement 31 January 2026
Voting Requirements:	Simple Majority
Previous Reference:	Nil

Summary of Report:

Council to note payments of accounts as presented.

Background:

Council has delegated authority to the Chief Executive Officer to make payments from the Shire's Municipal funds.

The schedule of accounts is included as an attachment for Council information.

Consultation:

The Chief Executive Officer has been involved in the approvals of any requisitions, purchase orders, invoicing and reconciliation matters.

Statutory Environment:

Section 12 of the *Local Government (Financial Management) Regulations 1996* states that

12 (1) A list of creditors is to be compiled for each month showing –

- (a) The payee's name;
- (b) The amount of the payment;
- (c) Sufficient information to identify to transaction; and
- (d) The date of the meeting of the council to which the list is to be presented.

Policy Implications:

Officers are required to ensure that they comply with the Shire's Purchasing Policy, where applicable and that budget provision is available for any expenditure commitments.

Financial Implications:

Payments are made under delegated authority and are within approved budgets. Payment is made within agreed trade terms and in a timely manner.

Strategic Implications:

Improve Our Financial Position

Our Goals	Our Strategies
The Wandering Shire is financially sustainable	<ul style="list-style-type: none"> • Improve accountability and transparency • Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs • Prudently manage our financial resources to ensure value for money • Reduce reliance on operational grants

Risk Implications:

Risk	Low
<p>Failure to make payments within terms may render Council liable to interest and penalties.</p> <p>Failure to pay for goods and services in a prompt and professional manner, in particular to local suppliers, may cause dissatisfaction (reputational damage) amongst the community.</p>	

Voting Requirements:

Simple Majority

Shire of Wandering

Certificate of Expenditure –31 January 2026

This Schedule of Accounts to be passed for payment covering:

Payment Method	Cheque/EFT/DD Number	Amount
Municipal Fund:		
Electronic Funds Transfers	EFT10878 – EFT 10939	\$ 471,178.60
Direct Debits	DD5552.1 – DD5583.11	\$ 45,694.64
Cheques	N/A	
	TOTAL	\$517,069.44

to the Municipal and Trust Accounts, totalling \$517,069.44 which were submitted to each member of the Council on 19 February 2026 have been checked and fully supported by vouchers and invoices which are submitted herewith, have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings.

Dr Alistair Pinto
Chief Executive Officer

100226 Moved: Cr P Latham Seconded: Cr A Thompson

Council Decision:

That in accordance with section 13 of the Financial Management Regulations of the *Local Government Act 1995* and in accordance with delegation, payment of Municipal Fund vouchers, Licensing, Salaries and Wages and EFT Transfers, Direct Debit totalling \$517,069.44 (attached) be noted as approved for payment and credit card statement be noted.

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil

**Shire of Wandering
List of Accounts for Payments for January 2026**

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10878	09/01/2026	AMPAC	Debt collections costs - December 2025		-\$ 99.00
125654	31/12/2025	AMPAC	Debt collections costs - A3 LGAD fee - December 2025	\$ 99.00	1
EFT10879	09/01/2026	Adobe Systems Software Ireland Ltd	Adobe Licencing - Extra license 03/02/26 - 02/10/26 VIP member # 99EC60AE849F9F4D338A		-\$ 345.58
260840158	05/01/2026	Adobe Systems Software Ireland Ltd	Adobe Licencing - licenses 03/02/26 - 02/10/26	\$ 345.58	1
EFT10880	09/01/2026	Alan John Price	Deputy Presidents Allowance Qtr. ending December 2025		-\$ 1,672.49
2ND QTR DECEMBER 2025	08/01/2026	Alan John Price	Deputy Presidents Allowance, sitting fees , Telecommunication Qtr. ending December 2025	\$ 1,672.49	1
EFT10881	09/01/2026	Allwest Plant Hire	WORK - Equipment Hire		-\$ 3,300.00
44821	31/12/2025	Allwest Plant Hire	Hire of Roller-period 1/12/25 - 14/12/25 10 days & period 15/12/25 - 31/12/25 13 days	\$ 3,300.00	1
EFT10882	09/01/2026	Altus Planning	Town Planning Services		-\$ 495.00
AP4267	05/01/2026	Altus Planning	November & December 2025	\$ 495.00	1
EFT10883	09/01/2026	Andrew John Thompson	Councillor Allowances		-\$ 1,272.49
2ND QTR DECEMBER 2025	08/01/2026	Andrew John Thompson	Councillor Allowances sitting fees, Telecommunication Qtr. ending December 2025	\$ 1,272.49	1
EFT10884	09/01/2026	BOC	Industrial Gas Container Service		-\$ 34.83
5006798313	29/12/2025	BOC	Container Service Oxygen , - Acetylene Medical Oxygen period 28/11/25 - 28/12/25	\$ 34.83	1
EFT10885	09/01/2026	Bob Waddell & Associates	Accounting Services		-\$ 968.00
4885	22/12/2025	Bob Waddell & Associates	provided assistance with LRCIP & RTR Grants	\$ 880.00	1
4895	29/12/2025	Bob Waddell & Associates	Financial assistance - RTR Grant funding acquittal	\$ 88.00	1
EFT10886	09/01/2026	Boddington Electrical Services Pty Ltd	Community Centre Expense		-\$ 745.80
INV-0466	21/12/2025	Boddington Electrical Services Pty Ltd	Install timer exterior lights - Replaced two outlets and circuit breaker.	\$ 745.80	1
EFT10887	09/01/2026	Bookeasy Australia Pty Ltd	Caravan Park Expenses		-\$ 242.00
00009508	31/12/2025	Bookeasy Australia Pty Ltd	Room Manager - December 2025	\$ 242.00	1

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10888	09/01/2026	Boral Construction Materials	RRG - York Williams Road		-\$ 135,597.00
AWWPS00454-004	19/12/2025	Boral Construction Materials	Prime & 14mm prime seal road SLK 3.00-6.00	\$ 135,597.00	1
EFT10889	09/01/2026	Cr Gillian Hansen	Councillor Allowances		-\$ 1,272.49
2ND QTR DECEMBER 2025	08/01/2026	Cr Gillian Hansen	Councillor Allowances Sitting fees , Telecommunication Qtr. ending December 2025	\$ 1,272.49	1
EFT10890	09/01/2026	Crommelin Air & Power	Depot Expense		-\$ 2,073.07
84987	31/12/2025	Crommelin Air & Power	Service Air Compressors,	\$ 2,073.07	1
EFT10891	09/01/2026	Dennis Jennings	Councillor Allowances		-\$ 1,272.49
2ND QTR DECEMBER 2025	08/01/2026	Dennis Jennings	Councillor Allowances sitting fees , Telecommunication Qtr. ending December 2025	\$ 1,272.49	1
EFT10892	09/01/2026	Evelyn Houghton	Rates refund		-\$ 4.62
A383	02/01/2026	Evelyn Houghton	For assessment A383	\$ 4.62	
EFT10893	09/01/2026	Focus Networks	Managed Computer /Server Services and Support- January 2025		-\$ 3,480.40
MPSD-15339	05/01/2026	Focus Networks	Managed Computer /Server Services and Support-Rates Services, CRC Works Admin General Administration January 2026	\$ 3,480.40	1
EFT10894	09/01/2026	JEB Cleaning Services	Shire Contract Cleaning		-\$ 1,961.63
38	04/01/2026	JEB Cleaning Services	Cleaning contract for period - 22/12/25 - 4/1/26	\$ 1,961.63	1
EFT10895	09/01/2026	JLT	LGIS Regional Risk Co-Ordinator Program		-\$ 1,993.20
062-219151	11/12/2025	JLT	½ yearly Contribution	\$ 1,993.20	1
EFT10896	09/01/2026	M2 Technology Group	On Hold and Phone system messages		-\$ 330.00
115138	03/01/2026	M2 Technology Group	Quarterly January 2026 - March 2026	\$ 330.00	1
EFT10897	09/01/2026	Peter John Latham	Councillor Allowances		-\$ 1,272.49
2ND QTR DECEMBER 2025	08/01/2026	Peter John Latham	Councillor Allowances sitting fees Telecommunication Qtr. ending December 2025	\$ 1,272.49	1
EFT10898	09/01/2026	Pingelly Tyre Service	Shire Vehicle Expense		-\$ 2,061.00
INV-1823	23/12/2025	Pingelly Tyre Service	Mitsubishi MT Triton GLX New Tyre, New Tyres RXQuest H/T01 235/70R16	\$ 561.00	1
INV-1840	23/12/2025	Pingelly Tyre Service	Isuzu NRL Tipper -Supply 4 New Tyres	\$ 1,500.00	1

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10899	09/01/2026	Robert John Cowan	Councillor Allowances		-\$ 1,536.72
2ND QTR DECEMBER 2025	08/01/2026	Robert John Cowan	Councillor Allowances sitting fees, Telecommunication , Travelling Expense Qtr. ending December 2025	\$ 1,536.72	1
EFT10900	09/01/2026	SUPAGAS Pty Limited	Yearly rental		-\$ 75.01
C649492-11-2025	30/11/2025	SUPAGAS Pty Limited	LGP 45kg - 13 Dunmall Drive	\$ 62.01	1
C649492-12-2025	31/12/2025	SUPAGAS Pty Limited	Late Payment Fee 19 Humes Way	\$ 13.00	1
EFT10901	09/01/2026	Sheryl Little	Presidents Allowances and Reimbursement		-\$ 7,206.89
2ND QTR DECEMBER 2025	08/01/2026	Sheryl Little	Councillor Allowances sitting fees, Telecommunications, Travel expenses, Presidents Allowances, Member's Training - WALGA Mayor & President Training - Accommodation & parking 8 & 10 December 2025	\$ 7,206.89	1
EFT10902	09/01/2026	Wandering Tavern	Member's Refreshments		-\$ 717.50
0000077	27/12/2025	Wandering Tavern	Refreshments - Depot	\$ 121.00	1
0000078	27/12/2025	Wandering Tavern	Meals Councillor Meeting 19 December 2025	\$ 596.50	1
EFT10903	15/01/2026	Boddington Electrical Services Pty Ltd	Town Expense		-\$ 911.90
INV-0480	05/01/2026	Boddington Electrical Services Pty Ltd	Pump Replacement - Remove Install and Travel	\$ 911.90	1
EFT10904	15/01/2026	Brooks Hire Service	WORKS - Equipment Hire		-\$ 8,729.51
315731	31/12/2025	Brooks Hire Service	Hire 15 Tonne smooth drum roller period 1/12/2025 - 31/12/2025	\$ 8,729.51	1
EFT10905	15/01/2026	Brookton Tyre Service	Equipment Expense		-\$ 4,050.00
2000686	07/01/2026	Brookton Tyre Service	New Tyres x 3 plus emergency callout.	\$ 4,050.00	1
EFT10906	15/01/2026	DCE Services	Depot Building Expense		-\$ 1,892.00
WS013	12/01/2026	DCE Services	Fabricate and install new truss for shed.	\$ 1,892.00	1
EFT10907	15/01/2026	Focus Networks	Monthly Managed Services (SAAS) Firewall/Remote Services and Antivirus Software Management		-\$ 2,428.09
SAAS-15362	06/01/2026	Focus Networks	Monthly Managed Services - Rates Services, CRC, Works Admin, Admin	\$ 2,428.09	1
EFT10908	15/01/2026	Fuel Distributors of WA	WORKS - Equipment Expense		-\$ 440.00
00732382	08/01/2026	Fuel Distributors of WA	CASE 721G Loader - Ad Blue	\$ 440.00	1
EFT10909	15/01/2026	ITR Pacific	WORKS - Equipment Expense		-\$ 6,875.00
853793	08/01/2026	ITR Pacific	Grader Blades	\$ 6,875.00	1

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10910	15/01/2026	LG Best Practices Pty Ltd	Financial Assistance Supplied to ADMIN		-\$ 11,132.00
23143	31/12/2025	LG Best Practices Pty Ltd	Admin Creditors processing & Bank Reconciliations for November & December 2025, BAS Prep & Lodgement, help reconciling with Christmas club a/c closure	\$ 7,568.00	1
23144	31/12/2025	LG Best Practices Pty Ltd	Payroll Preparation & Processing December 2025	\$ 3,564.00	1
EFT10911	15/01/2026	McArthur Pty Ltd	Admin - Advertising costs		-\$ 1,980.00
WA11	14/11/2025	McArthur Pty Ltd	West Australian- Recruitment of CEO	\$ 1,980.00	1
EFT10912	15/01/2026	RingCentral	ADMIN - Phone System Expense		-\$ 662.00
CD_001321918	06/01/2026	RingCentral	Phone system Harvest Ban Line , Phone system Council Chambers, Phone system Engineering and Works , Phone system CRC 05/01/2026 - 04/02/2026	\$ 662.00	1
EFT10913	15/01/2026	Shire of Carnarvon	Long Service Leave Entitlements		-\$ 15,346.17
49425	28/11/2025	Shire of Carnarvon	A Dexter (O'Halloran)	\$ 15,346.17	1
EFT10914	15/01/2026	Wandering Rural	WORK EXPENSE		-\$ 70.00
12522	09/01/2026	Wandering Rural	RRG - York Williams Road 5 bags, GP Cement	\$ 70.00	1
EFT10915	15/01/2026	Wandering Tavern	Fire Brigade Expense		-\$ 368.00
00000079	27/12/2025	Wandering Tavern	Fire Brigade - Beverages 15 Dec & 26 Dec	\$ 368.00	1
EFT10916	22/01/2026	Avon Waste	Domestic & Commercial waste services		-\$ 5,719.00
00074023	31/12/2025	Avon Waste	December 2025	\$ 5,719.00	1
EFT10917	22/01/2026	Bob Waddell & Associates	Accounting Services		-\$ 660.00
4901	12/01/2026	Bob Waddell & Associates	Accounting Services - Monthly Financial Statement - December 2025	\$ 660.00	1
EFT10918	22/01/2026	Boddington Hardware & Newsagency	WORKS EXPENSE		-\$ 43.00
102038332	15/01/2026	Boddington Hardware & Newsagency	WSFN - Wandering Bannister Rd - Marker paint, level line & tape	\$ 43.00	1
EFT10919	22/01/2026	Boddington Medical Centre	Pre Employment Expense		-\$ 350.02
96	12/01/2026	Boddington Medical Centre	Pre Employment Medical, Financial Officer - Doctors time	\$ 170.50	1
97	12/01/2026	Boddington Medical Centre	Pre Employment Medical, Financial Officer - Admin time	\$ 179.52	1

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10920	22/01/2026	Boddington Plumbing and Gas	Caravan Park Expenses		-\$ 1,320.68
0419	12/01/2026	Boddington Plumbing and Gas	Supply & Repair Leaking water connection - Moramocking emergency water tank	\$ 223.77	1
0423	12/01/2026	Boddington Plumbing and Gas	Replace no return valve	\$ 1,096.91	1
EFT10921	22/01/2026	C & D Cutri	WORKS - Repairs to Bridge		-\$ 21,560.00
334	15/01/2026	C & D Cutri	Emergency works on bridge -Remove old damaged guardrail and replace	\$ 21,560.00	1
EFT10922	22/01/2026	City of Kalamunda	Building Surveyor Consultant		-\$ 350.00
95218	13/01/2026	City of Kalamunda	Admin 1.5hrs & Surveying 2hrs	\$ 350.00	1
EFT10923	22/01/2026	Department of Fire & Emergency Services	ESL Income Local Government		-\$ 1,188.00
160203	30/10/2025	Department of Fire & Emergency Services	2025/26 ESL Emergency Services Levy - Section 36L & 36M - ESL Income Local Government	\$ 1,188.00	1
EFT10924	22/01/2026	Focus Networks	Microsoft Licence		-\$ 31.61
INV-11696G	12/01/2026	Focus Networks	Monthly Fee for CSO	\$ 31.61	1
EFT10925	22/01/2026	JEB Cleaning Services	Shire Cleaning Contract		-\$ 2,175.36
39	18/01/2026	JEB Cleaning Services	5/1/2026 - 18/1/2026	\$ 2,175.36	1
EFT10926	22/01/2026	Officeworks	ADMIN - Tech Supplies		-\$ 151.95
626504389	13/01/2026	Officeworks	Web cam & headset including delivery fee	\$ 151.95	1
EFT10927	22/01/2026	Quest Payment Systems	Monthly maintenance fee		-\$ 418.00
66237	14/01/2026	Quest Payment Systems	Fuel Facility 01/01/26 - 31/01/26	\$ 418.00	1
EFT10928	22/01/2026	Startrack Express	Library Expenses		-\$ 66.58
2001121187	15/01/2026	Startrack Express	freight Library books	\$ 66.58	1
EFT10929	22/01/2026	Wandering Community Fox Hunt	Donation		-\$ 300.00
DONATION 2026	15/01/2026	Wandering Community Fox Hunt	Annual Fox Hunt February 2026	\$ 300.00	1
EFT10930	22/01/2026	Zone 50 Engineering Surveys Pty Ltd	NBWR Construction Survey		-\$ 12,886.50
INV-1657	13/01/2026	Zone 50 Engineering Surveys Pty Ltd	Support SKL9.10 - 13.63 items 5,6,7, Accommodation, Drain & Shoulder Pegs	\$ 12,886.50	1
EFT10931	29/01/2026	Australian Taxation Office	ATO BAS & PAYG December 2025		-\$ 844.00
DECEMBER 2025	29/01/2026	Australian Taxation Office	ATO BAS December 2025, ATO PAYG December 2025	\$ 844.00	1

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10932	29/01/2026	Best Office Systems	Printing Charges		-\$ 111.69
655433	27/01/2026	Best Office Systems	Copier Contract - Shire B&W & Colour, CRC - B & W & Colour Printing 20/12/25 - 20/1/2026	\$ 111.69	1
EFT10933	29/01/2026	Bob Waddell & Associates	Financial Assistance		-\$ 3,036.00
4914	19/01/2026	Bob Waddell & Associates	Assistance with RTR grant Acquittal, Monthly financial report December 25, Meeting held Annual Budget & review	\$ 2,772.00	1
4921	27/01/2026	Bob Waddell & Associates	Provide assistance with Annual Budget Review	\$ 264.00	1
Shire	29/01/2026	Bunnings Trade	Property Expense		-\$ 183.17
2432/01513583	15/01/2026	Bunnings Trade	1 Dowsett Street- Change of Locks	\$ 183.17	1
EFT10935	29/01/2026	Caffeine Fiend	Australia Day Breakfast 2026		-\$ 862.00
INV-0102	26/01/2026	Caffeine Fiend	Australia Day Breakfast 2026 - various beverages, water & juices exl GST	\$ 862.00	1
EFT10936	29/01/2026	Traffic Force	WORK Expense		-\$ 1,020.80
SO00000620	19/01/2026	Traffic Force	Update Generic TMP to latest template	\$ 1,020.80	1
EFT10937	29/01/2026	WA Contract Ranger Services	Contract Ranger Service		-\$ 721.88
00006832	25/01/2026	WA Contract Ranger Services	Contract Ranger Service including travel - 5/1/26 & 19/1/26	\$ 721.88	1
EFT10938	29/01/2026	WA Fuel Supplies	Fuel Facility Expense		-\$ 52,560.19
00241101	20/01/2026	WA Fuel Supplies	Diesel Purchase - Fuel Facility, ULP Purchase - Fuel Facility	\$ 52,560.19	1
EFT10939	29/01/2026	Western Stabilisers	Works Expense		-\$ 139,887.00
WS-2876	21/01/2026	Western Stabilisers	Stage 1-Around 2.27km Cement Stabilise Existing - 1.7% GP cement (19800 x \$6.25) 13-16 January 2026, , Mobilisation SOW1311 13 -16 January 2026	\$ 139,887.00	1
DD5552.1	13/01/2026	Australian Super	Payroll Deduction		-\$ 1,756.61
SUPER	13/01/2026	Australian Super	Super Contribution	\$ 1,438.89	1
DEDUCTION	13/01/2026	Australian Super	Super Contribution	\$ 317.72	1
DD5552.2	13/01/2026	Aware Super	Payroll Deduction		-\$ 5,481.74
SUPER	13/01/2026	Aware Super	Super Contribution	\$ 4,702.15	1
DEDUCTION	13/01/2026	Aware Super	Super Contribution	\$ 779.59	1

Chq/EFT	Date	Name	Description	Amount	Amount
DD5552.3	13/01/2026	The Trustee for Keith Bowen Super	Payroll Deduction		-\$ 328.93
SUPER	13/01/2026	The Trustee for Keith Bowen Super	Super Contribution	\$ 328.93	1
DD5552.4	13/01/2026	Australian Retirement Trust Super Savings	Payroll Deduction		-\$ 257.66
SUPER	13/01/2026	Australian Retirement Trust Super Savings	Super Contribution	\$ 257.66	1
DD5552.5	13/01/2026	HUB24 Super Fund	Payroll Deduction		-\$ 271.75
SUPER	13/01/2026	HUB24 Super Fund	Super Contribution	\$ 271.75	1
DD5552.6	13/01/2026	MLC Masterkey	Payroll Deduction		-\$ 200.94
SUPER	13/01/2026	MLC Masterkey	Super Contribution	\$ 200.94	1
DD5552.7	13/01/2026	Retail Employees Superannuation (REST)	Payroll Deduction		-\$ 144.68
SUPER	13/01/2026	Retail Employees Superannuation (REST)	Super Contribution	\$ 144.68	1
DD5567.1	27/01/2026	Australian Super	Payroll Deduction		-\$ 2,153.45
SUPER	27/01/2026	Australian Super	Super Contribution	\$ 1,753.50	1
DEDUCTION	27/01/2026	Australian Super	Super Contribution	\$ 317.72	1
DEDUCTION	27/01/2026	Australian Super	Super Contribution	\$ 82.23	1
DD5567.2	27/01/2026	MLC Masterkey	Payroll Deduction		-\$ 861.28
DEDUCTION	27/01/2026	MLC Masterkey	Super Contribution	\$ 150.08	1
SUPER	27/01/2026	MLC Masterkey	Super Contribution	\$ 711.20	1
DD5567.3	27/01/2026	Aware Super	Payroll Deduction		-\$ 6,032.74
SUPER	27/01/2026	Aware Super	Super Contribution	\$ 5,153.19	1
DEDUCTION	27/01/2026	Aware Super	Super Contribution	\$ 879.55	1
DD5567.4	27/01/2026	The Trustee for Keith Bowen Super	Payroll Deduction		-\$ 328.93
SUPER	27/01/2026	The Trustee for Keith Bowen Super	Super Contribution	\$ 328.93	1
DD5567.5	27/01/2026	Australian Retirement Trust Super Savings	Payroll Deduction		-\$ 237.96
SUPER	27/01/2026	Australian Retirement Trust Super Savings	Super Contribution	\$ 237.96	1
DD5567.6	27/01/2026	HUB24 Super Fund	Payroll Deduction		-\$ 272.64
SUPER	27/01/2026	HUB24 Super Fund	Super Contribution	\$ 272.64	1
DD5567.7	27/01/2026	Retail Employees Superannuation (REST)	Payroll Deduction		-\$ 94.42
SUPER	27/01/2026	Retail Employees Superannuation (REST)	Super Contribution	\$ 94.42	1

Chq/EFT	Date	Name	Description	Amount	Amount
DD5574.1	01/01/2026	Aussie Broadband	Broadband -		-\$ 79.00
54231392	16/12/2025	Aussie Broadband	Broadband - Administration- 19 Humes Billing period 16/12/2025 - 15/1/2026	\$ 79.00	1
DD5574.2	12/01/2026	De Lage Landen Pty Ltd	JCB Lease Payment January 2026		-\$ 4,660.94
JCB LEASE JAN 26	11/01/2026	De Lage Landen Pty Ltd	JCB Excavator Principle lease payment - January 2026,	\$ 4,660.94	1
DD5574.3	23/01/2026	Western Australian Treasury Corporation	Guarantee fee's for WATC loans 10 & 11		-\$ 1,430.12
G/FEES - JAN 2026	23/01/2026	Western Australian Treasury Corporation	Guarantee fee - Loan 10 January 2026, Guarantee fee - Loan 11 January 2026	\$ 1,430.12	1
DD5574.4	30/01/2026	Aussie Broadband	Broadband - Administration		-\$ 79.00
55041058	16/01/2026	Aussie Broadband	Broadband - Administration- 19 Humes Way Billing period 16/1/2026 - 15/2/2026	\$ 79.00	1
DD5574.5	27/01/2026	Easi Fleet PTY LTD-DD	Payroll Deduction		-\$ 1,611.22
251931	01/01/2026	Easi Fleet PTY LTD-DD	Novated Lease charges January 2026	\$ 1,611.22	1
DD5574.6	23/01/2026	Synergy	Electricity Usage		-\$ 881.64
736847310	02/01/2026	Synergy	Street Lights x 40 period 25/11/26 - 24/12/26	\$ 881.64	1
DD5574.7	05/01/2026	Synergy	Electricity Usage		-\$ 911.01
736847310	15/12/2025	Synergy	Street lighting x40 period 25/10/25 - 24/11/2025,	\$ 911.01	1
DD5574.8	05/01/2026	Telstra	Telstra Usage		-\$ 1,101.57
K 738 385 561-2	18/12/2025	Telstra	Administration Phone/Internet January 2026, Operations Phone January 2026, Fire Station Internet January 2026, CRC Phone/Internet January 2026, Community Centre Internet January 2026, Fuel Facility Internet January 2026, Depot Internet January	\$ 1,101.57	1
DD5574.9	26/01/2026	Telstra	Telstra Usage		-\$ 750.85
T311	07/01/2026	Telstra	Tims Messaging Councillors December 2025, Tims Messaging Fire Control December 2025, Tims Messaging Fuel facility December 2025	\$ 750.85	1
DD5578.1	30/01/2026	Water Corporation	Water Usage		-\$ 114.46
9024618842	09/01/2026	Water Corporation	Moramocking Fire Water Tank refill - 5/11/25 - 8/1/2026	\$ 114.46	1

Chq/EFT	Date	Name	Description	Amount	Amount
DD5580.1	23/01/2026	Commonwealth Bank	Credit Card Expenses		-\$ 4,823.43
DSG021541	19/01/2026	Commonwealth Bank	DMIRS Annual Dangerous Goods Licence 20/1/26 to 19/1/27	\$ 903.00	1
240513756	12/01/2026	Commonwealth Bank	Coles Online - Australia Day 2026 Supplies, Coles Online - Australia Day 2026 Supplies excl GST	\$ 1,849.95	1
INV-0090	20/01/2026	Commonwealth Bank	Sparks Butchers - AUST DAY Supplies - Bacon, Sparks Butchers - AUST DAY Supplies - Sausages	\$ 590.55	1
598151412	20/01/2026	Commonwealth Bank	Kmart - AUST DAY - Games for kids & Supplies	\$ 145.00	1
34	23/01/2026	Commonwealth Bank	Bill & Bens Hot Bread shop - AUST DAY CATERING - Bread & Rolls	\$ 89.00	1
CNO - KMART	20/01/2026	Commonwealth Bank	Kmart CNO - Unable to supply - Games for kids & Supplies		-\$ 13.00
244506590	20/01/2026	Commonwealth Bank	Coles Online - AUSTDAY Supplies excl GST, Coles Online - AUSTDAY Supplies	\$ 209.15	1
47044	14/10/2025	Commonwealth Bank	First Aid Distributors - Vandal proof soap dispenser	\$ 165.00	1
DOT PLATE CHG	12/01/2026	Commonwealth Bank	DOT -Plate Change WD001 to 1IKC870	\$ 32.00	1
LICENCE FEE	15/01/2026	Commonwealth Bank	DOT -Registration new vehicle 1IKC869 2025 MUX grey (CEO), DOT -Registration new vehicle 1IKC869 2025 MUX grey (CEO) excl GST	\$ 349.55	1
PLATE CHG & REORDER	15/01/2026	Commonwealth Bank	DOT -Change of plates 0WD to 1IKC868, , DOT NEW plates ordered for 0WD	\$ 169.30	1
AP 00/10051	15/01/2026	Commonwealth Bank	Aust Post - Mail Out - December Community Forum Flyer 170, Aust Post - Mail Out - January Community Forum Flyer 170	\$ 116.62	1
AP00/10052	15/01/2026	Commonwealth Bank	Aust Post - Mail out for AUST DAY Celebration (170)	\$ 58.31	1
13/1/26	13/01/2026	Commonwealth Bank	The Honourable Florist - Bereavement Flowers - Bret Evenis	\$ 100.00	1
18/1/26	18/01/2026	Commonwealth Bank	Bunnings Screen Door Lock - CEO House	\$ 59.00	1
DD5583.1	07/01/2026	DOT Licencing	Transport WADO		-\$ 45.70
050126	05/01/2026	DOT Licencing	EOD 050126	\$ 45.70	1
DD5583.2	27/01/2026	DOT Licencing	Transport WADO		-\$ 122.65
220126	22/01/2026	DOT Licencing	EOD 220126	\$ 122.65	1

Chq/EFT	Date	Name	Description	Amount	Amount
DD5583.3	29/01/2026	DOT Licencing	Transport WADO		-\$ 188.25
270126	27/01/2026	DOT Licencing	EOD 270126	\$ 188.25	1
DD5583.4	09/01/2026	DOT Licencing	Transport WADO		-\$ 2,121.80
070126	07/01/2026	DOT Licencing	EOD 070126	\$ 2,121.80	1
DD5583.5	12/01/2026	DOT Licencing	Transport WADO		-\$ 715.90
080126	08/01/2026	DOT Licencing	EOD 080126	\$ 715.90	1
DD5583.6	14/01/2026	DOT Licencing	Transport WADO		-\$ 5,685.90
120126	12/01/2026	DOT Licencing	EOD 120126	\$ 5,685.90	1
DD5583.7	15/01/2026	DOT Licencing	Transport WADO		-\$ 32.00
130126	13/01/2026	DOT Licencing	EOD 130126	\$ 32.00	1
DD5583.8	19/01/2026	DOT Licencing	Transport WADO		-\$ 567.05
150126	15/01/2026	DOT Licencing	EOD 150126	\$ 567.05	1
DD5583.9	21/01/2026	DOT Licencing	Transport WADO		-\$ 125.00
190126	19/01/2026	DOT Licencing	EOD 190126	\$ 125.00	1
DD5574.10	27/01/2026	Water Corporation	Water Usage		-\$ 1,062.97
9017752648	30/12/2025	Water Corporation	Standpipe Water Down St -use estimated 16/10/25 - 16/12/25	\$ 1,062.97	1
DD5583.10	22/01/2026	DOT Licencing	Transport WADO		-\$ 52.10
200126	20/01/2026	DOT Licencing	EOD 200126	\$ 52.10	1
DD5583.11	23/01/2026	DOT Licencing	Transport WADO		-\$ 108.35
210126	21/01/2026	DOT Licencing	EOD 210126	\$ 108.35	1
TOTAL					\$ 517,069.44

Credit Card Breakdown 25/12/2025 - 23/1/2026				
Date	Supplier	Description	Amount	GST
05.01.26	DMIRS	DG Fuel Facility Fee	\$ 903.00	\$ 82.09
05.01.26	First Aid Distributions	Vandal Proof Soap Dispensers	\$ 165.00	\$ 15.00
12.01.26	DOT	Change of Vehicle Plates	\$ 32.00	\$ 2.91
15.01.26	DOT	Licence of New Vehicle	\$ 349.55	\$ 31.78
15.01.26	DOT	New plates for CEO car	\$ 169.30	\$ 15.39
15.01.26	Aust Post	Mail out	\$ 116.62	\$ 10.60
15.01.26	Aust Post	Aust Day Mail out	\$ 58.31	\$ 5.30
13.01.26	Honouranle Florist	Bevement Flowers B Evenis	\$ 100.00	\$ 9.09
18.01.26	Bunnings	Screen Door Lock	\$ 59.00	\$ 5.36
12.01.26	Coles	Aust Day Supplies	\$ 1,849.95	\$ 168.18
20.01.26	Sparks butcher	Aust Day Meat Supplies	\$ 590.55	\$ 53.69
20.01.26	KMART	Aust Day Supplies	\$ 132.00	\$ 12.00
20.01.26	Bill N Bens Bakers	Aust Day Supplies	\$ 89.00	\$ 8.09
20.01.26	Coles	Aust Day Supplies	\$ 209.15	\$ 19.01
	Commonwealth Bank	Bank Fee		\$ -
		TOTAL	\$ 4,823.43	\$ 438.49

11.5 Mid Year Budget Review	
File Reference:	14.145.14512
Date:	13 February 2026
Location:	Shire of Wandering
Applicant:	Various
Author:	Chief Executive Officer
Authorising Officer:	Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Budget Review Report
Voting Requirements:	Absolute Majority
Previous Reference:	Item 13.1 Ordinary Council Meeting 21 August 2025

Summary of Report:

For Council to adopt the 2025/2026 Budget Review.

Background:

Local Governments are required to conduct a budget review between 1st January and 28th February each financial year. The budget review is to be submitted to Council within 30 days of the review for Council to consider and determine whether or not to adopt the review and any recommendations made within the review.

Consultation:

Councillors, Chief Executive Officer and Manager Operations have all been involved in the analysis and finalisation of this review.

Statutory Environment:

Regulation 33A Local Government (*Financial Management*) Regulations 1996

Policy Implications:

Nil.

Financial Implications:

The purpose of the budget review is to ensure that the Income and Expenditure for the current year is monitored in line with the adopted budget and to make amendments to the budget or scope of works as required.

Strategic Implications:

Improve our Financial Position

Our Goals	Our Strategies
The Wandering Shire is financially sustainable	Improve accountability and transparency Prudently manage our financial resources to ensure value for money

Risk Implications:

Risk	Low
Financial reports are prepared in accordance with the Local Government Act, Regulations and Accounting Standards.	

Voting Requirements:

Absolute Majority

110226 Moved: Cr P Latham Seconded: Cr D Jennings

Council Decision:

That Council accept the attached 2025/2026 Budget Review report.

Carried by Absolute Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil



SHIRE OF WANDERING

ANNUAL BUDGET REVIEW (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 31 DECEMBER 2025

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

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Forecast Statement of Reserve Movements

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**
BY NATURE

	Ref Note	Adopted Annual Budget (a)	Amended Annual Budget (d)	YTD Budget (b)	YTD Actual (c)	Forecast Actual (e)	Variance \$ (e)-(d)	Variance % (e)-(d)/(d)	Var. ▲▼
		\$	\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates		2,051,418	2,051,418	2,051,418	2,051,409	2,051,418	0	0.00%	
Operating grants, subsidies and contributions	11	691,632	691,632	252,635	370,973	636,884	(54,748)	(7.92%)	
Fees and charges		731,720	731,720	368,004	473,591	784,720	53,000	7.24%	
Interest revenue		31,500	31,500	15,744	25,527	31,500	0	0.00%	
Other revenue		352,725	352,725	17,304	19,327	355,725	3,000	0.85%	
Profit on disposal of assets	5	155,402	155,402	77,700	10,448	137,392	(18,010)	(11.59%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0	0	0.00%	
		4,014,397	4,014,397	2,782,805	2,951,275	3,997,639	(16,758)	(0.42%)	
Expenditure from operating activities									
Employee costs		(1,391,354)	(1,391,354)	(695,418)	(791,830)	(1,279,729)	111,625	8.02%	
Materials and contracts		(1,457,832)	(1,457,832)	(733,528)	(851,698)	(1,466,593)	(8,761)	(0.60%)	
Utility charges		(56,900)	(56,900)	(28,386)	(34,537)	(60,500)	(3,600)	(6.33%)	
Depreciation on non-current assets		(1,475,545)	(1,475,545)	(737,748)	(780,292)	(1,475,545)	0	0.00%	
Finance costs		(29,496)	(29,496)	(14,736)	(9,724)	(29,496)	0	0.00%	
Insurance expenses		(105,025)	(105,025)	(96,814)	(114,157)	(106,794)	(1,769)	(1.68%)	
Other expenditure		(54,984)	(54,984)	(27,488)	(22,067)	(57,024)	(2,040)	(3.71%)	
Loss on disposal of assets	5	0	0	0	0	0	0	0.00%	
		(4,571,136)	(4,571,136)	(2,334,118)	(2,604,305)	(4,475,681)	95,455	2.09%	
Non-cash amounts excluded from operating activities	1(a)	1,321,107	1,321,107	661,011	770,106	1,339,116	18,010	1.36%	
Amount attributable to operating activities		764,367	764,367	1,109,698	1,117,076	861,074	96,707	12.65%	▲
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	12	3,642,725	3,642,725	1,821,353	453,682	3,821,736	179,011	4.91%	
Proceeds from disposal of assets	5	264,000	264,000	132,000	41,509	256,009	(7,991)	(3.03%)	
		3,906,725	3,906,725	1,953,353	495,192	4,077,745	171,020	4.38%	
Outflows from investing activities									
Payments for inventories, property, plant and equipment and infrastructure	6	(4,531,964)	(4,531,964)	(2,246,957)	(1,072,426)	(4,706,380)	(174,416)	(3.85%)	
		(4,531,964)	(4,531,964)	(2,246,957)	(1,072,426)	(4,706,380)	(174,416)	(3.85%)	
Amount attributable to investing activities		(625,239)	(625,239)	(293,604)	(577,234)	(628,635)	(3,396)	0.54%	
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from new debentures	7	0	0	0	0	0	0	0.00%	
Transfer from reserves	9	180,000	180,000	0	0	180,000	0	0.00%	
		180,000	180,000	0	0	180,000	0	0.00%	
Outflows from financing activities									
Repayment of borrowings	7	(34,779)	(34,779)	(17,388)	(17,225)	(34,779)	0	0.00%	
Payments for principal portion of lease liabilities	8	(43,751)	(43,751)	(21,870)	(23,383)	(43,751)	0	0.00%	
Transfer to reserves	9	(330,086)	(330,086)	0	(2,789)	(330,086)	0	0.00%	
		(408,616)	(408,616)	(39,258)	(43,397)	(408,616)	0	0.00%	
Amount attributable to financing activities		(228,616)	(228,616)	(39,258)	(43,397)	(228,616)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1(c)	89,488	89,488	89,488	(3,823)	(3,823)	(93,311)	(104.27%)	▼
Amount attributable to operating activities		764,367	764,367	1,109,698	1,117,076	861,074	96,707	12.65%	▲
Amount attributable to investing activities		(625,239)	(625,239)	(293,604)	(577,234)	(628,635)	(3,396)	0.54%	
Amount attributable to financing activities		(228,616)	(228,616)	(39,258)	(43,397)	(228,616)	0	0.00%	
Surplus or deficit at the end of the financial year	1(c)	0	0	866,324	492,621	(0)	(0)		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Forecast Actual (e)	Var. \$ (e)-(d)	Var. % (e)-(d)/(d)	Var.
		\$	\$	\$	\$	\$	\$	%	▲▼
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		0	0	0	0	0	0	0.00%	
General Purpose Funding - Rates	6	2,051,418	2,051,418	2,051,418	2,051,409	2,051,418	0	0.00%	
General Purpose Funding - Other		396,054	396,054	104,842	180,152	341,306	(54,748)	(13.82%)	▼
Law, Order and Public Safety		81,528	81,528	42,757	9,635	81,528	0	0.00%	
Health		1,000	1,000	746	311	1,000	0	0.00%	
Education and Welfare		0	0	0	0	0	0	0.00%	
Housing		33,480	33,480	16,734	18,854	33,480	0	0.00%	
Community Amenities		57,370	57,370	28,650	54,052	57,370	0	0.00%	
Recreation and Culture		3,000	3,000	1,494	2,022	20,156	17,156	571.87%	▲
Transport		246,902	246,902	123,450	95,436	390,747	143,845	58.26%	▲
Economic Services		789,420	789,420	394,660	517,885	839,420	50,000	6.33%	
Other Property and Services		354,225	354,225	18,054	21,519	360,225	6,000	1.69%	
		4,014,397	4,014,397	2,782,805	2,951,275	4,176,650	162,253	4.04%	
Expenditure from operating activities									
Governance		(302,732)	(302,732)	(160,444)	(163,973)	(306,241)	(3,509)	(1.16%)	
General Purpose Funding		(104,631)	(104,631)	(52,302)	(49,036)	(100,131)	4,500	4.30%	
Law, Order and Public Safety		(215,684)	(215,684)	(113,228)	(102,098)	(218,305)	(2,621)	(1.22%)	
Health		(17,286)	(17,286)	(8,634)	(11,353)	(17,286)	0	0.00%	
Education and Welfare		(6,453)	(6,453)	(3,210)	(3,858)	(6,453)	0	0.00%	
Housing		(52,643)	(52,643)	(26,232)	(31,439)	(52,643)	0	0.00%	
Community Amenities		(290,594)	(290,594)	(146,116)	(151,579)	(281,594)	9,000	3.10%	
Recreation and Culture		(332,828)	(332,828)	(171,837)	(195,085)	(328,311)	4,517	1.36%	
Transport		(2,181,392)	(2,181,392)	(1,091,678)	(960,145)	(2,082,648)	98,744	4.53%	
Economic Services		(995,718)	(995,718)	(498,424)	(648,022)	(1,005,394)	(9,676)	(0.97%)	
Other Property and Services		(71,175)	(71,175)	(62,013)	(287,716)	(76,675)	(5,500)	(7.73%)	
		(4,571,136)	(4,571,136)	(2,334,118)	(2,604,305)	(4,475,681)	95,455	2.09%	
Non-cash amounts excluded from operating activities	1(a)	1,321,107	1,321,107	661,011	770,106	1,339,116	18,010	1.36%	
Amount attributable to operating activities		764,367	764,367	1,109,698	1,117,076	1,040,085	275,718	36.07%	▲
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	12	3,642,725	3,642,725	1,821,353	453,682	3,642,725	0	0.00%	
Proceeds from Disposal of Assets	5	264,000	264,000	132,000	41,509	256,009	(7,991)	(3.03%)	
		3,906,725	3,906,725	1,953,353	495,192	3,898,734	(7,991)	(0.20%)	
Outflows from investing activities									
Payments for inventories, property, plant and equipment and infrastructure	6	(4,531,964)	(4,531,964)	(2,246,957)	(1,072,426)	(4,706,380)	(174,416)	(3.85%)	
		(4,531,964)	(4,531,964)	(2,246,957)	(1,072,426)	(4,706,380)	(174,416)	(3.85%)	
Amount attributable to investing activities		(625,239)	(625,239)	(293,604)	(577,234)	(807,646)	(182,407)	29.17%	
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	7	0	0	0	0	0	0	0.00%	
Transfer from Reserves	9	180,000	180,000	0	0	180,000	0	0.00%	
		180,000	180,000	0	0	180,000	0	0.00%	
Outflows from financing activities									
Payments for principal portion of lease liabilities	8	(43,751)	(43,751)	(21,870)	(23,383)	(43,751)	0	0.00%	
Repayment of Debentures	7	(34,779)	(34,779)	(17,388)	(17,225)	(34,779)	0	0.00%	
Transfer to Reserves	9	(330,086)	(330,086)	0	(2,789)	(330,086)	0	0.00%	
		(408,616)	(408,616)	(39,258)	(43,397)	(408,616)	0	0.00%	
Amount attributable to financing activities		(228,616)	(228,616)	(39,258)	(43,397)	(228,616)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	89,488	89,488	89,488	(3,823)	(3,823)	(93,311)	(104.27%)	▼
Amount attributable to operating activities		764,367	764,367	1,109,698	1,117,076	1,040,085	275,718	36.07%	▲
Amount attributable to investing activities		(625,239)	(625,239)	(293,604)	(577,234)	(807,646)	(182,407)	29.17%	
Amount attributable to financing activities		(228,616)	(228,616)	(39,258)	(43,397)	(228,616)	0	0.00%	
Surplus or deficit at the end of the financial year	1	0	0	866,324	492,622	(0)	(0)		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Forecast Actual
Non-cash items excluded from operating activities						
		\$	\$	\$	\$	\$
Adjustments to operating activities						
Less: Profit on asset disposals	5	(155,402)	(155,402)	(77,700)	(10,448)	(137,392)
Less: Movement in liabilities associated with restricted cash		963	963	963	262	963
Add: Depreciation on assets		1,475,546	1,475,545	737,748	780,292	1,475,545
Total non-cash items excluded from operating activities		1,321,107	1,321,107	661,011	770,106	1,339,116

(b) Adjustments to net current assets in the Statement of Financial Activity

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.

		Adopted Budget Opening 30 June 2025	Amended Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 December 2025	Forecast Actual
Adjustments to net current assets						
Less: Reserves - restricted cash	9	(275,290)	(275,290)	(275,290)	(278,079)	(425,376)
Add: Borrowings	7	34,779	34,779	34,853	17,628	34,779
Add: Lease liabilities	8	43,751	43,751	43,751	20,368	43,751
Add: Current portion of employee benefit provisions held in reserve		22,097	22,097	22,097	22,359	23,060
Total adjustments to net current assets		(174,663)	(174,663)	(174,589)	(217,724)	(323,786)

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

Current assets						
Cash and cash equivalents	3	876,141	876,141	876,141	2,028,832	693,786
Rates receivables	4	26,007	26,007	26,007	306,810	40,000
Receivables	4	67,370	67,370	79,821	45,042	50,000
Other current assets	5	478,049	478,049	478,049	257,839	80,000
Less: Current liabilities						
Payables	6	(203,362)	(203,362)	(315,166)	(216,460)	(250,000)
Borrowings	7	(34,779)	(34,779)	(34,853)	(17,628)	0
Contract and Capital Grant/Contribution liabilities	10	(670,424)	(670,424)	(664,382)	(1,457,966)	(190,000)
Lease liabilities	8	(43,751)	(43,751)	(43,751)	(20,368)	0
Provisions	10	(231,100)	(231,100)	(231,100)	(215,754)	(100,000)
Less: Total adjustments to net current assets	1(b)	(174,663)	(174,663)	(174,589)	(217,724)	(323,786)
Closing funding surplus / (deficit)		89,488	89,488	(3,823)	492,622	(0)

CURRENT AND NON-CURRENT CLASSIFICATION

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

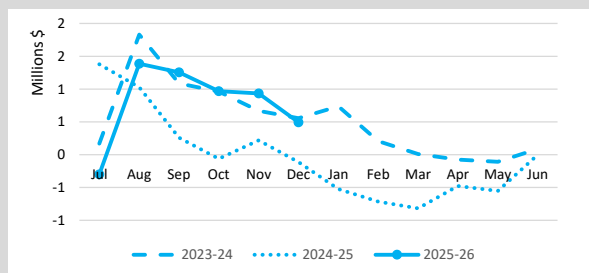
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/12/2024	Year to Date Actual 31/12/2025	Forecast Actual	Movements In Year End Balances	Proposed Year End Balances
		\$	\$	\$	\$	\$	\$
Current Assets							
Cash Unrestricted	3	600,851	742,582	1,750,753	346,940		
Cash Restricted - Reserves	3	275,290	444,142	278,079	425,376		
Cash Restricted - Bonds & Deposits	3	0	0	0	0	0	0
Receivables - Rates	4	26,007	113,502	306,810	40,000	(266,810)	40,000
Receivables - Other	4	79,821	73,772	45,042	50,000	4,958	50,000
Other Assets Other Than Inventories	5	407,295	125,147	208,709	0	(208,709)	0
Inventories	5	70,753	59,769	49,130	80,000	30,870	80,000
		1,460,018	1,558,914	2,638,522	942,316		
Less: Current Liabilities							
Payables	6	(307,481)	(20,115)	(209,075)	(250,000)	(40,925)	(250,000)
Contract and Capital Grant/Contribution Liabilities	10	(664,382)	(1,027,548)	(1,457,966)	(190,000)	1,267,966	(190,000)
Bonds & Deposits	6	(7,685)	(6,985)	(7,385)	0	7,385	0
Loan Liability	7	(34,853)	(3,204)	(17,628)	0	17,628	0
Lease Liability	8	(43,751)	(18,963)	(20,368)	0	20,368	0
Provisions	10	(231,100)	(194,857)	(215,754)	(100,000)	115,754	(100,000)
		(1,289,252)	(1,271,672)	(1,928,176)	(540,000)		
Less: Cash Reserves	9	(275,290)	(444,142)	(278,079)	(425,376)		
Add Back: Component of Leave Liability not Required to be funded		22,097	21,873	22,359	23,060	701	23,060
Add Back: Loan Liability		34,853	3,204	17,628	0	(17,628)	0
Add Back: Lease Liability		43,751	18,963	20,368	0	(20,368)	0
Less: Loan Receivable - clubs/institutions		0	0	0	0	0	0
Less: Trust Transactions Within Muni		0	0	0	0	0	0
Net Current Funding Position		(3,823)	(112,862)	492,622	(0)	911,191	

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

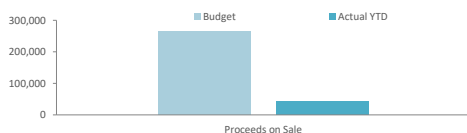
The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

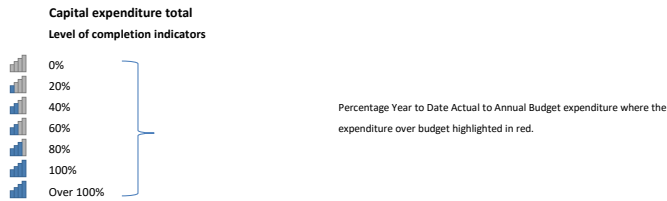


This Year YTD
Surplus(Deficit)
\$.49 M
Last Year YTD
Surplus(Deficit)

Asset Ref.	Asset description	Budget				YTD Actual				Forecast Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment												
	Transport												
		0	0	0	0	0	0	0	0	0	0	0	0
647	2016 Isuzu Crew Cab Truck - WD.6	6,585	55,000	48,415	0	0	0	0	0	6,585	55,000	48,415	0
693	2024 Isuzu MU-X 4X4 LSU Auto 3.0L (OM) WD001	17,393	51,500	34,107	0	0	0	0	0	17,393	51,500	34,107	0
692	2024 Isuzu MU-X 4X4 SUV Wagon Auto 3.0L (CEO) OWD	20,079	54,000	33,921	0	0	0	0	0	20,079	54,000	33,921	0
	Isuzu MU-X 0 WD (Second Changeover)	43,500	54,000	10,500	0	0	0	0	0	43,500	54,000	10,500	0
695	2024 Isuzu D-MAX RG1 C/CAB SX Auto 3.0L (WS)	21,042	49,500	28,458	0	31,061	41,509	10,448	0	31,061	41,509	10,448	0
		108,598	264,000	155,402	0	31,061	41,509	10,448	0	118,617	256,009	137,392	0

The Shire has no assets budgeted for disposal in 2023/24.





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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Total Forecast	Variance (Under)/Over
				\$	\$	\$	\$	\$	\$
Land Held for Resale									
Other Property & Services									
E14761	511	Land Held for Resale - Industrial Estate & Lot 801		(50,000)	(50,000)	0	(4,680)	(50,000)	(4,680)
Total - Other Property & Services				(50,000)	(50,000)	0	(4,680)	(50,000)	(4,680)
Total - Land Held for Resale				(50,000)	(50,000)	0	(4,680)	(50,000)	(4,680)
Buildings									
Economic Services									
E13260	521	Purchase Buildings-Tourism		(9,000)	(9,000)	(4,494)	0	(9,000)	4,494
Total - Economic Services				(9,000)	(9,000)	(4,494)	0	(9,000)	4,494
Total - Buildings				(9,000)	(9,000)	(4,494)	0	(9,000)	4,494
Plant & Equipment									
Transport									
E12360	525	Purchase Plant & Equipment-Plant		(409,000)	(409,000)	(204,500)	(154,774)	(409,000)	49,726
Total - Transport				(409,000)	(409,000)	(204,500)	(154,774)	(409,000)	49,726
Total - Plant & Equipment				(409,000)	(409,000)	(204,500)	(154,774)	(409,000)	49,726
Furniture & Equipment									
Economic Services									
E13450	523	CRC - Purchase Furniture & Equipment*		(10,000)	(10,000)	(4,998)	(7,500)	(10,000)	(2,502)
Total - Economic Services				(10,000)	(10,000)	(4,998)	(7,500)	(10,000)	(2,502)
Other Property & Services									
E14560	523	Purchase Furniture & Equipment-Administration		(12,000)	(12,000)	(12,000)	0	(12,000)	12,000
Total - Other Property & Services				(12,000)	(12,000)	(12,000)	0	(12,000)	12,000
Total - Furniture & Equipment				(22,000)	(22,000)	(16,998)	(7,500)	(22,000)	9,498
Infrastructure - Roads									
Transport									
E12102	RRG007	541	RRG - York William Rd Final Seal SLK 0.00-3.00(10mm CRM)	(220,500)	(220,500)	(110,246)	(7,358)	(220,500)	102,888
E12102	RRG242	541	RRG - York Williams Road Reconstruct from SKL 3.00.6.00	(676,960)	(676,960)	(338,477)	(487,717)	(676,960)	(149,240)
E12103	RTR56	541	R2R - North Bannister Wandering and Wandering Pingelly road Seal Repairs	(86,447)	(86,447)	(43,222)	0	(86,447)	43,222
E12105	WSFN241	541	North Bannister Wandering Road-Upgrade and Overlay Pavement SLK9.10 to SLK13.37	(297,672)	(297,672)	(148,832)	(334,094)	(459,527)	(185,262)
E12105	WSFN055	541	WSFN - Wandering Bannister Rd SLK 9.10-13.60 (4.5km)	(1,603,072)	(1,603,072)	(801,534)	(63,652)	(1,603,072)	737,882
Total - Transport				(2,884,651)	(2,884,651)	(1,442,311)	(892,820)	(3,046,506)	549,491
Total - Infrastructure - Roads				(2,884,651)	(2,884,651)	(1,442,311)	(892,820)	(3,046,506)	549,491
Infrastructure - Footpaths									
Transport									
E12140	BN03	543	Bike Network - Cheetaning St Shared Path (Design)	(5,902)	(5,902)	(2,946)	0	(5,902)	2,946
Total - Transport				(5,902)	(5,902)	(2,946)	0	(5,902)	2,946
Total - Infrastructure - Footpaths				(5,902)	(5,902)	(2,946)	0	(5,902)	2,946
Infrastructure - Bridges									
Transport									
E12120	BR0424	550	Bridge replacment 0424A Wandering Pingelly RD	(1,151,411)	(1,151,411)	(575,708)	0	(1,151,411)	575,708
Total - Transport				(1,151,411)	(1,151,411)	(575,708)	0	(1,151,411)	575,708
Total - Infrastructure - Bridges				(1,151,411)	(1,151,411)	(575,708)	0	(1,151,411)	575,708
Infrastructure - Recreation									
Recreation And Culture									
E11381	545	Purchase Infrastructure - Pumphrey's Bridge		0	0	0	(12,651)	(12,651)	(12,651)
Total - Recreation And Culture				0	0	0	(12,651)	(12,651)	(12,651)
Total - Infrastructure - Recreation				0	0	0	(12,651)	(12,651)	(12,651)
Grand Total				(4,531,964)	(4,531,964)	(2,246,957)	(1,072,426)	(4,706,380)	1,174,531

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

Repayments - borrowings

Particulars	Loan No.	1 July 2025	New Loans			Principal Repayments				Principal Outstanding				Interest Repayments				
			Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Other property and services																		
Industrial Estate Development	10	63,008	0	0	0	0	(3,312)	(6,626)	(6,626)	(6,626)	59,695	56,382	56,382	56,382	(1,390)	(2,795)	(2,795)	(2,795)
Industrial Estate Development	11	350,000	0	0	0	0	(13,913)	(28,153)	(28,153)	(28,153)	336,087	321,847	321,847	321,847	(4,175)	(16,106)	(16,106)	(16,106)
Total		413,008	0	0	0	0	(17,225)	(34,779)	(34,779)	(34,779)	395,782	378,229	378,229	378,229	(5,566)	(18,901)	(18,901)	(18,901)
Current borrowings		34,853									17,628							
Non-current borrowings		378,154									378,154							
		413,008									395,782							

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026.

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

Repayments - leases

Information on leases		New Leases				Principal Repayments				Principal Outstanding				Interest Repayments				
Particulars	Lease No.	1 July 2025	Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual
Transport		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
JCB Excavator	1	151,252	0	0	0	0	(23,383)	(43,751)	(43,751)	(43,751)	127,869	107,501	107,501	107,501	(4,158)	(7,095)	(7,095)	(7,095)
Total		151,252	0	0	0	0	(23,383)	(43,751)	(43,751)	(43,751)	127,869	107,501	107,501	107,501	(4,158)	(7,095)	(7,095)	(7,095)
Current lease liabilities		43,751									20,368							
Non-current lease liabilities		107,501									107,501							
		151,252									127,869							

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

Shire Of Wandering
FORECAST STATEMENT OF RESERVE MOVEMENTS FOR THE PERIOD ENDED
30 June 2026

	Account Number	Reserve					Total Reserves	
		Leave	Land & Building	Plant	Office Equipment	Fuel Facility		WSFN Funding
Opening Balance - 01 July 2025		22,096.97	87,729.28	3,662.28	16,859.57	104,941.97	40,000.00	275,290
Additions To Reserves								
Reserve Interest Received Allocated to Reserves	E03291	963	3,824	160	735	4,574	1,744	12,000
Transfer to Leave Reserve - General Allocation	E03292	0						0
Transfer to Land & Building Reserve - General Allocation	E03292		0					0
Transfer to Plant Reserve - General Allocation	E03292			318,086				318,086
Transfer to Office Equipment Reserve - General Allocation	E03292				0			0
Transfer to Fuel Facility Reserve - General Allocation	E03292					0		0
Transfer to WSFN Facility Reserve - General Allocation	E03292							0
								0
								0
Total Additions to Reserves		963	3,824	318,246	735	4,574	1,744	330,086
Reserves Utilised								
Transfers from Reserve - Plant	R03293			145,000				145,000
Transfers from Reserve - Land & Building Reserve	R03293		0					0
Transfers from Reserve - Office Equipment Reeserve	R03293				0			0
Transfers from Reserve - WSFN Funding Reeserve	R03293						35,000	35,000
								0
Total Reserves Utilised		0	0	145,000	0	0	35,000	180,000
Closing Balance - 30 June 2026		23,060	91,553	176,908	17,595	109,516	6,744	425,376
Total Reserves - 30 June 2026								425,376

12. PLANNING AND TECHNICAL SERVICES REPORTS

12.1 Amendment No 7 to Town Planning Scheme No 3 – Short Term Rental Accommodation

File Reference:	10.106.10604
Date:	17 December 2025
Location:	Shire of Wandering
Applicant:	N/A
Author:	Altus Planning (Shire’s Town Planning Consultant)
Authorising Officer:	Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Scheme Amendment No 7 Report (as advertised)
Voting Requirements:	Simple Majority
Previous Reference:	Item 14.2 Ordinary Council Meeting 17 July 2025

Summary of Report:

The purpose of this Scheme Amendment is to update Town Planning Scheme No. 3 (TPS3) to implement the State Government’s planning reforms for Short-Term Rental Accommodation (STRA). Specifically, the *Planning and Development (Local Planning Schemes) Regulations 2015* (LPS Regulations) have introduced new ‘deemed’ land uses which are automatically read into local planning schemes and supersede some existing land uses within TPS3. The Western Australian Planning Commission (WAPC) are requiring local governments to have these amendments in place by no later than 1 January 2026.

The attached Scheme Amendment Report has been prepared following the guidance provided by the WAPC through Planning Bulletin 115/2024, and using the associated report template.

At the Ordinary Council Meeting held on 17 July 2025, Council resolved to adopt the Scheme Amendment and seek consent from the WAPC to advertise the amendment. The mandatory 42-day advertising period has since taken place, with no submissions received. Council’s support for final approval of Amendment No. 7 to TPS3 is now being sought prior to being put to the WAPC and ultimately the Minister for Planning for final approval so that the amendment can be gazetted.

Background:

In November 2023, the WAPC released its *Position Statement: Planning for Tourism and Short-Term Rental Accommodation* (Position Statement). Along with associated Guidelines, it outlines the WAPC’s position for clearer, more consistent regulation of STRA in planning frameworks.

The release of the Position Statement complemented other whole-of-government reforms relating to STRA, responding to recommendations made in the 2019 parliamentary enquiry *Levelling the Playing Field: Managing the impact of the rapid increase of short-term rentals in Western Australia*.

Information relating to the full suite of reforms, including the state-wide STRA Register and Incentive Scheme administered by the Department of Energy, Mines, Industry Regulation and Safety (DEMIRS), can be accessed via the [Short-Term Rental Accommodation \(STRA\) Initiatives](#) website.

- new ‘deemed’ general and land use definitions to ensure hosted and unhosted short-term rental accommodation are considered as dedicated land use classes in planning schemes;
- new ‘model’ land use class of ‘tourist and visitor accommodation’ to supersede and consolidate a number of land use terms for traditional accommodation, as well as other changes to general definitions;
- a state-wide development approval exemption for ‘hosted short-term rental accommodation’ (includes ancillary dwellings); and
- a 90-night (cumulative) exemption within a 12-month period for ‘unhosted short-term rental accommodation’ in the Perth metropolitan area.

Consultation:

In accordance with Regulation 47 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, Amendment No. 7 to the Shire’s TPS3 was advertised for a period of 42 days (concluding on 15 December 2025) through the following methods:

- A notice in the local newspaper and online via the Shire’s social media account; and
- A notice and copy of the amendment on the Shire’s website and at both the Shire’s Administration Centre and Community Resource Centre.

No submissions were received during the advertising period.

Statutory Environment:

- *Planning and Development Act 2005*
- *Planning and Development (Local Planning Schemes) Regulations 2015*
- *Shire of Wandering Town Planning Scheme No. 3*

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Improve the Economic Growth of our Community

Our Goals	Our Strategies
Facilitate increased business opportunities	Ensure our planning framework and environment supports nimble decision making and gives confidence to developers
Capture tourism opportunities locally	Encourage tourists, longer stays and repeat visitation

Risk Implications:

Risk	Low
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Voting Requirements:

Simple Majority

130226 Moved: Cr R Cowan Seconded: Cr G Hansen

Council Decision:

That Council:

1. **Resolve, pursuant to Regulation 50(3) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, to support Amendment No. 7 to the Shire’s Town Planning Scheme No. 3 (as advertised) without modification.**
2. **Delegates authorisation and submission of the amendment documentation to the Western Australian Planning Commission along with a request for the endorsement of final approval by the Minister for Planning.**

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil

13. CHIEF EXECUTIVE OFFICER REPORTS

Nil.

14. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

15. NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE PERSON PRESIDING OR BY DECISION OF THE MEETING

15.1 Wandering Community Centre Upgrade Committee Meeting | 11 February 2026

140226 Moved: Cr R Cowan Seconded: Cr G Hansen

Council Decision:

That the minutes of the Wandering Community Centre Upgrade Committee Meeting held on 11 February 2026, be received.

Committee Recommendation

That Council accepts the quote from Perth Patios for the supply and installation of the BBQ shelter and authorises the CEO to complete this project and associated works to a maximum value of \$15,000.

Carried by Simple Majority 6/1

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Latham, Cr Thompson

Against: Cr Jennings

**Short Term Rental Accommodation
Scheme Amendment Report Template**

COVER PAGE



**Shire of Wandering
Town Planning Scheme No. 3**

Amendment No. 7

Summary of Amendment Details

Update scheme text to introduce new and revised land use classes and general definitions to facilitate State Government reforms for short-term rental accommodation.

**Planning and Development Act 2005
RESOLUTION TO ADOPT AMENDMENT
TO LOCAL PLANNING SCHEME**

***Shire of Wandering Town Planning Scheme No. 3
[Amendment Number 7]***

Resolved that the Local Government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Local Planning Scheme by:

1. In Schedule 1 – Definitions:

A. Delete the definitions for:

- *bed and breakfast*
- *holiday accommodation*
- *holiday house*
- *motel*
- *short-term accommodation.*

B. Insert the general definition for *cabin*:

means a building that -

- (a) *is an individual unit other than a chalet; and*
- (b) *forms part of -*
 - (i) *tourist and visitor accommodation; or*
 - (ii) *a caravan park;**and*
- (c) *if the unit forms part of a caravan park - is used to provide accommodation for persons, on a commercial basis, with no individual person accommodated for a period or periods exceeding a total of 3 months in any 12-month period*

C. Insert the general definition for *chalet*:

means a building that –

- (a) *is a self-contained unit that includes cooking facilities, bathroom facilities and separate living and sleeping areas; and*
- (b) *forms part of –*
 - (i) *tourist and visitor accommodation; or*
 - (ii) *a caravan park;*

- (c) *and if the unit forms part of a caravan park - is used to provide accommodation for persons, on a commercial basis, with no individual person accommodated for a period or periods exceeding a total of 3 months in any 12-month period*

D. Amend the existing definition for *roadhouse* by deleting paragraph (d) and inserting:

- (d) *accommodation for guests, on a commercial basis, with no individual guest accommodated for a period or periods exceeding a total of 3 months in any 12-month period.*

E. Insert the definition for *tourist and visitor accommodation*:

- (a) *means a building, or a group of buildings forming a complex, that —*
 - (i) *is wholly managed by a single person or body; and*
 - (ii) *is used to provide accommodation for guests, on a commercial basis, with no individual guest accommodated for a period or periods exceeding a total of 3 months in any 12-month period; and*
 - (iii) *may include on-site services and facilities for use by guests; and*
 - (iv) *in the case of a single building — contains more than 1 separate accommodation unit or is capable of accommodating more than 12 people per night;*

and

- (b) *includes a building, or complex of buildings, meeting the criteria in paragraph (a) that is used for self-contained serviced apartments that are regularly serviced or cleaned during the period of a guest's stay by the owner or manager of the apartment or an agent of the owner or manager; but*
- (c) *does not include any of the following —*
 - (i) *an aged care facility as defined in the Land Tax Assessment Act 2002 section 38A(1);*
 - (ii) *a caravan park;*
 - (iii) *hosted short-term rental accommodation;*
 - (iv) *a lodging-house as defined in the Health (Miscellaneous Provisions) Act 1911 section 3(1);*
 - (v) *a park home park;*
 - (vi) *a retirement village as defined in the Retirement Villages Act 1992 section 3(1);*
 - (vii) *a road house;*
 - (viii) *workforce accommodation;*

2. In Table 1 – Zoning Table, insert in alphabetical order the following land uses and permissibility:

USE CLASSES	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	RURAL RESIDENTIAL	RURAL
Hosted short-term rental accommodation	P	X	X	P	P
Tourist and visitor accommodation	A	D	X	X	D
Unhosted short-term rental accommodation	A	X	X	A	D

3. In Table 1 – Zoning Table, delete all references to:

- A. *holiday accommodation*;
- B. *motel*;

4. In Schedule 2 – Additional Uses, delete Additional Use No. 1 in its entirety.

The amendment is **standard** under the provisions of Regulation 35(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reasons:

1. the amendment would have minimal impact on land in the scheme area that is not the subject of the amendment;
2. the amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area;
3. the amendment is not considered a complex or basic amendment.

Dated this _____ day of _____ 20__

(Chief Executive Officer)

Scheme Amendment Report

1. Introduction

The purpose of this amendment is to amend the Shire's local planning scheme to implement the State Government's planning reforms for short-term rental accommodation.

This amendment is required to ensure alignment with new 'deemed' and 'model' land use classes and general definitions introduced into the state planning framework. Most significantly, it includes amendments to reflect the 'deemed' land use classes for 'hosted short-term rental accommodation' and 'unhosted short-term rental accommodation', along with removal of superseded land uses. The following report provides further detail and background information on these changes, including specific implications for the Shire.

2. Background

Short-Term Rental Accommodation (STRA) refers to the practice of renting out a property (or part of a property) for a relatively short period of time, usually on a nightly or weekly basis. This type of accommodation is usually booked through online platforms and is popular among travellers and visitors seeking temporary lodging for holidays, business trips or other short stays. The State Government has committed to various initiatives to deliver better regulation of the short-term rental accommodation sector.

In November 2023, the Western Australian Planning Commission released its *Position Statement: Planning for Tourism and Short-Term Rental Accommodation* (Position Statement) and associated Guidelines. The release of the Position Statement complemented other whole-of-government reforms relating to STRA, responding to recommendations made in the 2019 parliamentary enquiry *Levelling the Playing Field: Managing the impact of the rapid increase of short-term rentals in Western Australia*. This included development of a state-wide registration scheme for STRA, as well as an incentive scheme to encourage transition of properties from the short to long term rental market.

Alongside the registration scheme, which sits separately to the planning system and is mandatory for all STRA, amendments to planning regulations were flagged as a key part of the State Government's goal to ensure a fairer and more consistent treatment of STRA from both a legal and practical standpoint. The planning changes, which have triggered the need for the Shire to amend its scheme, aim to provide greater consistency across the state in relation to what approvals are needed for STRA proposals as well as how these uses are defined in local planning schemes.

3. State Planning Framework

The State Government's planning reforms for short-term rental accommodation are being implemented predominantly through the *Planning & Development (Local Planning Schemes) Regulations 2015* (LPS Regulations), which in turn have been informed by policy direction provided through the Position Statement.

Position Statement

The Position Statement foreshadowed a series of amendments to the LPS Regulations with the overall aim of providing more certainty and consistency across jurisdictions in respect to the treatment of STRA. Key changes flagged in this document included dedicated land use classes for STRA to ensure a clear delineation between this use and traditional accommodation types, as well as a state-wide exemption for hosted STRA and a 90-night exemption for unhosted STRA within the Perth Metropolitan Area. The Position Statement also includes guidance on strategic and statutory planning matters for both tourism and STRA, as well as local planning policy development.

LPS Regulations

The LPS Regulations are a key component of Western Australia's planning system comprising of three major parts:

- Regulations proper, which set out the process for preparing or amending a local planning scheme;
- 'Model' provisions, set out in Schedule 1, which are to be used by local governments in preparing or amending a local planning scheme; and
- 'Deemed' provisions, set out in Schedule 2, read automatically into all local planning schemes, and override any existing scheme provision to the extent of any inconsistencies. Where there is a conflict between these provisions and the scheme, the deemed provisions prevail.

Amendments to both Schedules 1 and 2 of these regulations have been made to facilitate the necessary planning changes of the State Government's short-term rental accommodation (STRA) reform initiatives, as envisaged by the Position Statement. These changes, most notably, include:

- i. new 'deemed' land use classes of 'hosted short-term rental accommodation' and 'unhosted short-term rental accommodation' to ensure these accommodation types are classified as dedicated land use classes in planning schemes. The definitions of these land uses are as follows:

hosted short-term rental accommodation means any of the following —

- (a) short-term rental accommodation where the owner or occupier, or an agent of the owner or occupier who ordinarily resides at the dwelling, resides at the same dwelling during the short-term rental arrangement;
- (b) short-term rental accommodation that is an ancillary dwelling where the owner or occupier, or an agent of the owner or occupier who ordinarily resides at the other dwelling on the same lot, resides at that other dwelling during the short-term rental arrangement;
- (c) short-term rental accommodation that is a dwelling on the same lot as an ancillary dwelling where the owner or occupier, or an agent of the owner or occupier who ordinarily

resides at the dwelling, resides at the ancillary dwelling during the short-term rental arrangement;

unhosted short-term rental accommodation means short-term rental accommodation that –
(a) is not hosted short-term rental accommodation; and
(b) accommodates a maximum of 12 people per night;

- ii. new ‘deemed’ general terms to define ‘short-term rental accommodation’ and link to the overarching *Short-Term Rental Accommodation Act 2024*, which provides the legal framework for the STRA Register. The definition of this term is as follows:

short-term rental accommodation –

(a) means a dwelling provided, on a commercial basis, for occupation under a short-term rental arrangement; but

(b) does not include a dwelling that is, or is part of, any of the following –

(i) an aged care facility as defined in the *Land Tax Assessment Act 2002* section 38A(1);

(ii) a caravan park;

(iii) a lodging-house as defined in the *Health (Miscellaneous Provisions) Act 1911* section 3(1);

(iv) a park home park;

(v) a retirement village as defined in the *Retirement Villages Act 1992* section 3(1);

(vi) workforce accommodation;

- iii. a new ‘model’ land use class of ‘tourist and visitor accommodation’ to differentiate these use types from STRA, and consolidate a number of existing land use terms for tourist and visitor accommodation (aside from ‘hotel’), as well as other changes to general definitions;
- iv. a state-wide development approval exemption for ‘hosted short-term rental accommodation’ (this includes ancillary dwellings); and
- v. a 90-night (cumulative) exemption within a 12-month period for ‘unhosted’ short-term rental accommodation in the Perth metropolitan area.

The implications for these changes to the Shire are detailed further in the following sections of this report.

4. Local Planning Context

Local Planning Strategy

The Shire’s current Local Planning Strategy encourages the provision of accommodation and visitors’ facilities in the town and specifically notes that the need to address accommodation for seasonal workers, including those working on farm diversification projects, through the provision of short stay accommodation for visitors at the Wandering Caravan Park between Moramocking Road and Cheetaning Street.

Local Planning Scheme

Amendment No. 5 to Town Planning Scheme No. 3 was gazetted in 2019 which sought to include the definitions of 'Bed and Breakfast', 'Short-Term Accommodation' and 'Holiday House'. Amendment No. 5 also brought about the introduction of Additional Use No. 1 for Lots 189 and 190 Watts Street which allowed for 'Bed and Breakfast' and 'Holiday House' to be discretionary land uses for that land, subject to compliance with specific conditions.

As it currently stands, 'Hosted Short-Term Rental Accommodation' (formerly 'Bed and Breakfast') would otherwise need to be dealt with as a use not listed.

5. Proposed Amendment

With the introduction of the new deemed land use classes into planning schemes associated with short-term rental accommodation, this scheme amendment relates to the introduction, modification and deletion of various land use and general definitions to the Shire's planning scheme. The new exemptions are also 'deemed' and as such are already operative, however this amendment does include changes to the zoning table to reflect the hosted STRA exemption as a permitted use.

Deemed Short-Term Rental Accommodation Land Use Classes

Whilst the new 'deemed' land use classes are automatically read into the Shire's scheme through the LPS Regulations, along with the previously mentioned exemptions, these uses are being incorporated into scheme zoning tables to ensure absolute clarity from an interpretation perspective, particularly given these uses replace long-standing 'model' land use classes within the Shire's planning framework.

To implement the required changes, this amendment requires deletion of all references to the land use classes of *bed and breakfast* and *holiday house*, replaced with the new 'deemed' definitions of *hosted short-term rental accommodation* and *unhosted short-term rental accommodation*. This includes amending the Zoning Table and Definitions schedules of the scheme text accordingly.

In addition to the LPS Regulations, the Position Statement and Planning Bulletin 115 provide further direction for how STRA should be dealt with in local planning schemes from a permissibility standpoint. To reflect these requirements, this amendment proposes the following designations for these new land use classes:

- 'Hosted short-term rental accommodation' is proposed as a Permitted ('P') use in all zones where any type of 'dwelling' is capable of approval, to reflect the state-wide exemption in the 'deemed provisions' (i.e. within the Residential, Rural Residential and Rural zones); and
- 'Unhosted short-term rental accommodation' is proposed to be designated as a Discretionary ('D') use in the Rural zone, a Discretionary following advertising ('A') use in the Residential and Rural Residential zones and not permitted ('X') in the Commercial and Industrial zones.

Given that 'Holiday House' was not previously included in the Zoning Table, it is being proposed that 'Unhosted short-term rental accommodation' is a discretionary use in all zones where a dwelling is

currently permissible, to provide flexibility. Furthermore, with the potential close proximity to the more traditional forms of dwellings, it is proposed that the use be assigned class 'A' use in the Residential and Rural Residential zones so that public advertising/neighbour referral be mandatory. This is likely to be less of an issue within a Rural zone, hence the proposal to be a 'D' use.

The 'D' and 'A' use classifications also provide the Shire with the ability to prepare a local planning policy that can then guide the decision making for such proposals and can also provide additional considerations or requirements to address any issues or trends, if and when they arise.

As a flow on effect of the abovementioned land use permissibility changes, Additional Use No. 1 for Lots 189 and 190 Watts Street is no longer required as 'Unhosted short-term rental accommodation' will become a Discretionary ('D') use for all land zoned Rural within the Scheme.

Model 'Tourist and Visitor Accommodation' Land Use

A new model land use class of 'Tourist and Visitor Accommodation' has been introduced to supersede various traditional accommodation land use types (excluding 'hotel') and provide a clearer delineation between these uses and 'short-term rental accommodation'. In the context of the Shire's scheme, uses to be deleted through this change include:

- Holiday Accommodation; and
- Motel.

The new land use essentially merges 'Holiday Accommodation' and 'Motel', and is the approach being undertaken with assigning the land use permissibility. Specifically, it is proposed that 'Tourist and Visitor Accommodation' becomes:

- A Discretionary ('D') use in the Commercial and Rural zone where either Motel or Holiday Accommodation were previously 'D' uses; and
- A Discretionary following Advertising ('A') use in the Residential zone where Holiday Accommodation was previous an 'A' use.

New and Revised Land Use & General Definitions

As part of the LPS Regulations changes, amendments to some other model definitions were also introduced so as to not cause confusion or conflict with the new short-term rental accommodation land use terms. These include deletion of the definition for 'short-term accommodation', which has been removed to avoid confusion with new terms relating to 'short-term rental accommodation'. This has consequentially resulted in modifications to the general model terms of 'cabin' and 'chalet' (not previously included in the Shire's Scheme), as well as the land use term for 'road house'. The new model terms are proposed to be introduced into the scheme text through this amendment.

Planning and Development Act 2005 RESOLUTION TO AMEND LOCAL PLANNING SCHEME

Shire of Wandering Town Planning Scheme No. 3 [Amendment Number 7]

Resolved that the Local Government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Local Planning Scheme by:

1. In Schedule 1 – Definitions:

A. Delete the definitions for:

- *bed and breakfast*
- *holiday accommodation*
- *holiday house*
- *motel*
- *short-term accommodation.*

B. Insert the general definition for *cabin*:

means a building that -

- (a) *is an individual unit other than a chalet; and*
- (b) *forms part of -*
 - (i) *tourist and visitor accommodation; or*
 - (ii) *a caravan park;**and*
- (c) *if the unit forms part of a caravan park - is used to provide accommodation for persons, on a commercial basis, with no individual person accommodated for a period or periods exceeding a total of 3 months in any 12-month period*

C. Insert the general definition for *chalet*:

means a building that –

- (a) *is a self-contained unit that includes cooking facilities, bathroom facilities and separate living and sleeping areas; and*
- (b) *forms part of –*
 - (i) *tourist and visitor accommodation; or*
 - (ii) *a caravan park;*
- (c) *and if the unit forms part of a caravan park - is used to provide accommodation for persons, on a commercial basis, with no individual person accommodated for a period or periods exceeding a total of 3 months in any 12-month period*

D. Amend the existing definition for *roadhouse* by deleting paragraph (d) and inserting:

- (d) *accommodation for guests, on a commercial basis, with no individual guest accommodated for a period or periods exceeding a total of 3 months in any 12-month period.*

E. Insert the definition for *tourist and visitor accommodation*:

- (a) *means a building, or a group of buildings forming a complex, that —*
 - (i) *is wholly managed by a single person or body; and*
 - (ii) *is used to provide accommodation for guests, on a commercial basis, with no individual guest accommodated for a period or periods exceeding a total of 3 months in any 12-month period; and*
 - (iii) *may include on-site services and facilities for use by guests; and*
 - (iv) *in the case of a single building — contains more than 1 separate accommodation unit or is capable of accommodating more than 12 people per night;*

and

- (b) *includes a building, or complex of buildings, meeting the criteria in paragraph (a) that is used for self-contained serviced apartments that are regularly serviced or cleaned during the period of a guest's stay by the owner or manager of the apartment or an agent of the owner or manager; but*
- (c) *does not include any of the following —*
 - (i) *an aged care facility as defined in the Land Tax Assessment Act 2002 section 38A(1);*
 - (ii) *a caravan park;*
 - (iii) *hosted short-term rental accommodation;*
 - (iv) *a lodging-house as defined in the Health (Miscellaneous Provisions) Act 1911 section 3(1);*
 - (v) *a park home park;*
 - (vi) *a retirement village as defined in the Retirement Villages Act 1992 section 3(1);*
 - (vii) *a road house;*
 - (viii) *workforce accommodation;*

2. In Table 1 – Zoning Table, insert in alphabetical order the following land uses and permissibility:

USE CLASSES	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	RURAL RESIDENTIAL	RURAL
Hosted short-term rental accommodation	P	X	X	P	P
Tourist and visitor accommodation	A	D	X	X	D
Unhosted short-term rental accommodation	A	X	X	A	D

3. In Table 1 – Zoning Table, delete all references to:

- A. *holiday accommodation*;
- B. *motel*;

4. In Schedule 2 – Additional Uses, delete Additional Use No. 1 in its entirety.

COUNCIL ADOPTION

This standard Amendment was adopted by resolution of the Council of the Shire of Wandering at the Ordinary Meeting of the Council held on the 17th day of July 2025.

.....
MAYOR/SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

COUNCIL RESOLUTION TO ADVERTISE

by resolution of the Council of the Shire of Wandering at the Ordinary Meeting of the Council held on the 17th day of July 2025, proceed to advertise this Amendment.

.....
MAYOR/SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

COUNCIL RECOMMENDATION

This Amendment is recommended [for support/ not to be supported] by resolution of the **Shire of Wandering** at the [NAME] Meeting of the Council held on the [number] day of [month], 20[year] and the Common Seal of the [LOCAL GOVERNMENT] was hereunto affixed by the authority of a resolution of the Council in the presence of:

.....
MAYOR/SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

WAPC ENDORSEMENT (r.63)

.....
**DELEGATED UNDER S.16 OF
THE P&D ACT 2005**

DATE.....

APPROVAL GRANTED

.....
MINISTER FOR PLANNING

DATE.....

16. CONFIDENTIAL REPORTS

16.1 South 32 Bushfire Support Agreement

File Reference:	05.051.05120
Date:	16 February 2026
Location:	Shire of Wandering
Applicant:	N/A
Author:	Chief Executive Officer
Authorising Officer:	Chief Executive Officer
Disclosure of Interest:	N/A
Attachments:	Shire of Wandering Agreement – Bushfire Support
Voting Requirements:	Absolute Majority
Previous Reference:	N/A

150226 Moved: Cr G Hansen Seconded: Cr A Price

Council Decision:

That Council, pursuant to s5.23(2)(e) of the *Local Government Act 1995*, close the meeting to members of the public to discuss the item behind closed doors as the matter is related to:

“Section 5.23(2) (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.”

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil

160226 Moved: Cr G Hansen Seconded: Cr A Thompson

Council Decision:

That Council, pursuant to s5.23(2) of the *Local Government Act 1995*, reopen the meeting to members of the public.

Carried by Simple Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil

170226 Moved: Cr G Hansen Seconded: Cr A Thompson

Council Decision:

That Council resolve to adopt the resolution of confidential item 17.1 resolution no 120226.

Carried by Absolute Majority 7/0

For: Cr Little, Cr Price, Cr Cowan, Cr Hansen, Cr Jennings, Cr Latham, Cr Thompson

Against: Nil

18. Closure of Meeting

The Presiding Member declared the meeting closed at 4.02pm.