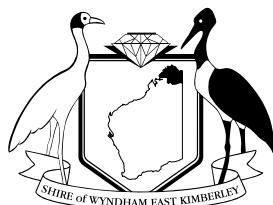


SHIRE OF WYNDHAM EAST KIMBERLEY

Annual Report

For the financial year
1 July 2024 to 30 June 2025



**DRAFT
V2 R12.5**

Acknowledgement of Country

The Shire of Wyndham East Kimberley acknowledges the traditional custodians of the East Kimberley, the Doolboong, Gajerrong, Gamberee, Kadjorong, Kija, Kwini, Miwa, Miriwoong, Ngarinyin, Worla, Worora, Wunambul, Ballengarra and Yiji people. We pay our respects to Elders both past and present and their connection to the land, waters and community.



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Document Revision

Annual Report 2024/25 V2R12.5

Approval

DRAFT

About the Annual Report

The Shire's Annual Report 2024/25, covering the period of 1 July 2024 to 30 June 2025, describes the Shire's performance over the last financial year against the objectives of the Corporate Business Plan and the Strategic Community Plan.

This report is produced in accordance with the Local Government Act 1995, which requires Council to adopt an Annual Report by 31 December each year or within two months of the Auditor General's report on the Shire's financial statement being available. The Report has been reviewed by the Shire's Executive Management Team to ensure accuracy and authenticity.

How to read this report

This report aims to provide you with an open and accountable insight into how we have progressed the vision and strategic goals in our Strategic

Community Plan 2023-2033. The Annual Report outlines our performance, achievements, challenges and financial reports during the year. The report presents information in three sections, introduction, Shire Services and Strategic Direction. Performance measures are listed against Shire services and achievements, projects and challenges are detailed in the Strategic Direction.

Strategic Directions presents information against the goals and the three Focus Areas outlined in the Strategic Community Plan 2023-2033:

- **Liveability:** Improving liveability through social, recreational and economic opportunities and addressing quality of life factors.
- **Connectivity:** Improving physical and social connectivity within the Shire. Utilising strong communications and travel links to improve connectivity with family, friends and services in Perth and beyond.



- **Sustainability:** The spectacular natural environment and relaxed lifestyle on offer are some of the main attractions of living in the Shire. It is important to maintain a balance so that the region can grow and thrive without compromising these lifestyle benefits.

Accessing this report

In line with the Shire's commitment to sustainability, this Annual Report along with previous years can be downloaded electronically at www.swek.wa.gov.au or a printed copy of this report can be viewed at the Shire Offices at 20 Coolibah Drive, Kununurra or Koolama Street, Wyndham.



Liveability

Improving liveability through social, recreational and economic opportunities and addressing quality of life factors.



Connection

Improving physical and social connectivity within the Shire. Utilising strong communications and travel links to improve connectivity with family, friends and services in Perth and beyond.



Sustainability

The spectacular natural environment and relaxed lifestyle on offer are some of the main attractions of living in the Shire. It is important to maintain a balance so that the region can grow and thrive without compromising these lifestyle benefits.

Our Strategy on a Page.

This page summarises the long-term vision and priorities for the Shire of Wyndham East Kimberley as detailed in the Strategic Community Plan.

Focus Areas

Strategic themes that group goals that require similar responses, ensuring coordinated action and clear direction for creating a liveable, connected, and sustainable future. They help align projects and resources with the community's long-term vision.

Community Goals

These are long-term priorities that express the community's vision for the future. They define areas where collective effort is needed to improve quality of life and sustainability. Each goal sets a clear direction for planning and resource allocation and is supported by measurable outcomes and strategies.



Liveability

Improving liveability through social, recreational and economic opportunities and addressing quality of life factors

1. Safe communities

A community where we all feel safe

2. Healthy communities

Encouraging active, healthy lifestyles

3. Access to housing

There are housing opportunities for everyone

4. Access to education

Education and training opportunities for everyone

5. Access to employment

Inspiring meaningful growth and prosperity

Our Vision:

**“Creating a more liveable, connected and sustainable future”
By connecting our cultures, striving for prosperity, celebrating the
spirit of country and community**

Our Purpose:

**“To work with community to influence and lead change to deliver
positive outcomes” -**

To realise the community Vision, the Strategic Community Plan outlines three focus areas, together with ten community goals for the Shire.



Connection

Improving physical and social connectivity within the Shire.

6. Accessible places

Places that are connected, accessible and well maintained

7. Connecting to the world

Creating access and turning our remoteness into a positive experience

8. Connecting our cultures

Celebrating our rich and heritage



Sustainability

Protecting and enhancing our spectacular natural environment and relaxed lifestyle, through sustainable growth and community-driven leadership.

9. Conserving country

Protect and enhance our unique natural environment for generations to come

10. Community-driven leadership

Leaders work with the community to develop and implement change in delivering positive outcomes

Our Shire

The Shire of Wyndham East Kimberley is the northern most local government in Western Australia and includes 1,150 kilometres of coastline, the largest fresh water body in Australia and many national parks.

Located in the Kimberley region of Western Australia, in the north-eastern corner of the state, and stretching from the Northern Territory border to the northern most tip of Western Australia. The Shire is one of four

local governments that make up the Kimberley region. The Shire has two towns, Kununurra and Wyndham as well as forty smaller Aboriginal communities including Kalumburu.

The Shire is a popular tourist destination, with attractions such as Lake Argyle, the Mitchell Plateau, and the Gibb River Road.

Wyndham

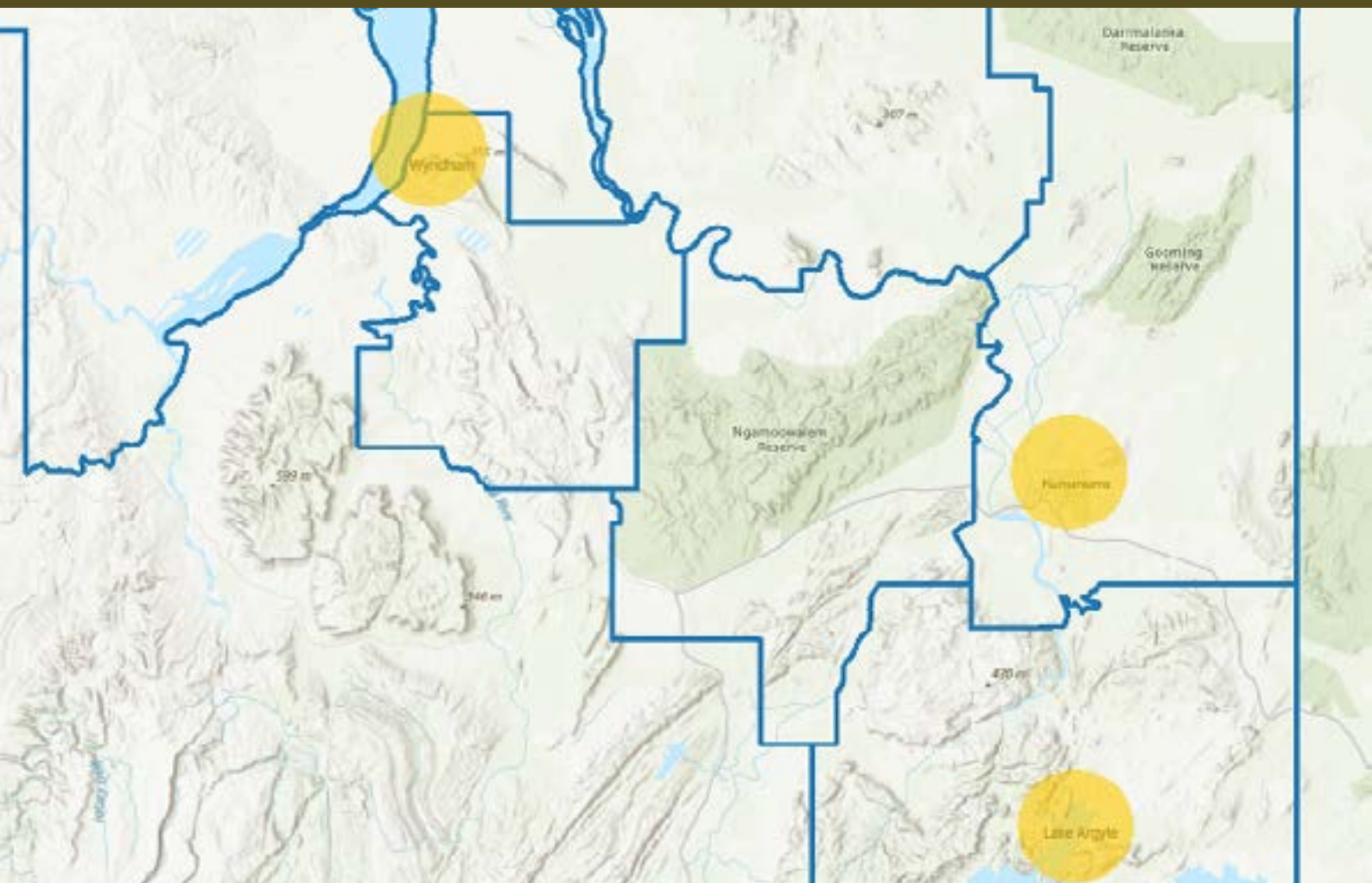
- 941 residents
- 199 families
- 36 years median age
- 57% Aboriginal (identify)
- 32% born overseas
- Top employer: Other Social Assistance Services

Kununurra

- 5,494 residents
- 1,194 families
- 33 years median age
- 25% Aboriginal (identify)
- 33% born overseas
- Top employer: Hospitals

Lake Argyle

- 205 residents
- 36 families
- 32 years median age
- 49% Aboriginal (identify)
- 24% born overseas
- Top employer: Accommodation



Location

The Shire is a vast and remote area covering an area of 121,000 square kilometres, with a diverse landscape that includes tropical savannas, monsoon forests, mangroves, and deserts. The Shire is home to a variety of wildlife, including crocodiles and a number of endemic species of birds and mammals.

The Shire has a coastline of approximately 1,150 kilometres, the fifth longest in Western Australia. The coastline is located on the Indian Ocean and includes a number of beaches, bays, and inlets. The coastline is a popular destination for tourists and is home to a variety of wildlife.

Population

The permanent estimated population for the Shire is 8,315 people. With Kununurra being home to over two thirds of the Shire's population of around 5,494

people (ABS 2021).

The median age of the population in 2021 was 33 years, and the gender breakdown was 48.4% male and 51.6% female. The most common ancestries were Australian (26.7%), English (23.9%), Scottish (11.1%), Irish (7.2%), and German (5.8%). The most common religions were Catholic (24.4%), Anglican (17.4%), and Uniting Church (10.1%).

According to the State population forecast (Western Australia Tomorrow), the Shire's population will grow by between 1.2% and 2.4% per year. By 2032, the estimated population could reach 9,420, an increase of 1,943 or 21%.

Wyndham

At the end of the Great Northern Highway you will find the most northerly township in Western Australia, Wyndham. Surrounded by some of the Kimberley's most spectacular landforms, rivers and wetlands, Wyndham has the character and spirit of a true Kimberley outback town.

Wyndham is an area of unique opportunity with its stunning natural environment, rich culture and heritage and potential for growth and development. In order to make Wyndham a more liveable, connected and sustainable town, it is important to consider a range of strategies. These strategies should focus on the built environment, transport infrastructure, land use planning, and community engagement.

Kununurra

Kununurra is a regional centre located in the East Kimberley region of Western Australia and is home to a diverse range of people from different backgrounds and cultures. The town has become increasingly popular with tourists, thanks to its stunning natural beauty and wildlife. Despite its growing popularity, there are still a number of challenges that need to be addressed in order to make Kununurra a more liveable, connected and sustainable town.

The community expressed a need to:

- Improve access to services.
- Improved telecommunications, airport and road infrastructure.
- Improving access to the Lily Creek and Lake Kununurra foreshore.
- Improve the appearance of the town centre.
- Increasing access to recreational activities and developing programs to support vulnerable members of the community.
- Enhance social cohesion



A message from the Shire President

The 2024–25 financial year has been one of meaningful progress as Council continued to provide strong leadership guided by our Strategic Community Plan (SCP) 2023–2033. The community's aspirations for a more connected, liveable and sustainable region remain at the heart of every decision made by Council. This year, across all three pillars of the Plan—Connection, Liveability and Sustainability—Council took actions that set clear strategic direction and strengthened the Shire's foundation for the years ahead.

Under the pillar of Connection, Council focused on decisions that enhance the way our communities interact with each other, with local services and with the broader region. Council advanced governance and strategic work for several major initiatives, including early direction-setting for the Kununurra Town Centre Revitalisation and the Kununurra Foreshore Development projects. These decisions, supported through formal agenda items and progress reports throughout the year, ensure that long-term planning reflects local identity, improves public spaces and enhances mobility across key precincts. Council also supported the progression of significant transport-related projects—notably the East Kimberley Regional Airport planning and the



Catlon Hill Road—demonstrating commitment to improving regional accessibility and strengthening vital infrastructure links between Wyndham, Kununurra and the broader Kimberley. Council's decision to progress the review of leases, land access arrangements and tender frameworks further supports efficient and connected land use outcomes.

Under the SCP pillar of Liveability, Council made decisions that directly support quality of life, community wellbeing and access to essential services. Council endorsed progress on key recreation and community infrastructure projects, including the Kununurra Leisure Centre Aquatic Redevelopment, the Celebrity Tree Park All Abilities Playground, and the early governance for the Kununurra Multi-Purpose Emergency Evacuation Centre. These decisions ensure that both towns benefit from facilities that are inclusive, accessible and safe. Council also approved community grants across multiple rounds—including quick grants, facility grants, events grants and rates assistance—to support local clubs, volunteer organisations, arts and cultural initiatives. These decisions reflect Council's ongoing commitment to strengthening community participation and supporting the grassroots

organisations that make the East Kimberley such a vibrant place to live.

Council's decisions under Sustainability focused on long-term financial responsibility, asset management and governance improvements. A key decision this year was the adoption of the 2024/25 Mid-Year Budget Review, which ensured the organisation could adjust to changing operational pressures while maintaining services and progressing priority projects. Council also initiated the review of the Strategic Rating Policy, ensuring future rating decisions reflect equity, transparency and long-term financial sustainability. Decisions related to statutory reporting, the List of Accounts Paid and monthly financial statements further ensured sound financial oversight. Council also made important governance determinations including the endorsement of audit recommendations, improved risk management actions, and the recognition of organisational improvements required under legislation. These actions support sustainability not just in financial terms but in governance, accountability and organisational resilience.

David Menzel
Shire President





Message From the CEO

The 2024-25 financial year has been defined by strong progress, driven by service delivery and the advancement of major initiatives aligned to our Strategic Community Plan 2023-2033 (SCP) and delivered through the Corporate Business Plan 2024-2028 (CBP). The SCP sets out our community's long-term aspirations, while the CBP provides the operational roadmap to deliver them. Across the year, the organisation remained focused on turning these plans into tangible outcomes across Wyndham and Kununurra.

Strengthening Financial Resilience and Supporting Council

The most important document the Shire produces is the Annual Budget. The administration prepares what it considers to be a worst-case scenario ensuring that we maintain property rate increases at a minimum. The budget was reviewed at the 2024/25 Mid-Year Budget Review where no significant changes were made. The actual performance against budget has been very pleasing in that the operating deficit was \$3.77 million better than forecast and a \$1.08 million improvement on the prior year.

While the Shire has healthy financial reserves, long term financial sustainability remains a challenge. Shire Officers and Elected Members, together with the Kimberley Regional Group of local governments are advocating strongly for a change in the way regional and remote local governments are funded. Submissions have been made to both State and Federal Governments on this matter.

Progressing a Significant Pipeline of Major Projects

Much of the organisation's effort this year was aimed at advancing the early stages of the Shire's major project pipeline—these being central priorities under both the SCP and CBP. The Shire has been fortunate enough to have secured \$55 million in project funding during the year which when added to our funding received in the prior year had our capital works program increase to over \$100 million. The projects have required planning, design, stakeholder engagement, early procurement preparation, governance, and funding negotiations for the projects. Among these projects were:

- East Kimberley Regional Airport Runway Extension,
- Kununurra Leisure Centre Aquatic Redevelopment,
- Celebrity Tree Park All Abilities Playground,
- Kununurra Multi-Purpose Emergency Evacuation Centre,
- Kununurra Town Centre Revitalisation,
- Kununurra Foreshore Development,
- Barytes Road Realignment,
- Wyndham reticulation re-use arrangements,
- Water Lily Place key worker housing initiative,
- Wyndham Community Hub,
- Wyndham Community Boat Launching Facility.

Additional regional priorities also progressed, including community safety, emergency management and disaster resilience work, airport planning, as well as economic development. This year the cotton gin neared completion with the official opening just after the end of the financial

year end. This is a great boost to our local economy. Several exciting projects are under development including Boab Metals sliver, lead and zinc mine; Tivan's fluorite mine, Kimberley Metals Group iron ore mine, the Aboriginal Clean Energy project and the Ord Irrigation Area Northern Territory expansion. To strengthen transparency and reinforce confidence among funding partners, we launched On the Ground, a monthly newsletter for Ministers and grant funders. This initiative has already proven valuable in communicating milestones, demonstrating accountability and showcasing progress linked to CBP commitments.

Delivering Core Services and Strengthening Community Partnerships

While these major projects advanced, the delivery of everyday services remained the backbone of our operations. The organisation continued to provide reliable services across waste management, roads and footpaths, public spaces, ranger services, environmental health, recreation, customer support and community facilities. The Kununurra Community & School Library welcomed more than 60,000 visits and handled over 30,000 enquiries, highlighting its critical role in supporting learning, access and community connection.

Youth and community programs such as Beats on the Streets continued to provide safe, positive activities for young people, while partnerships with PCYC, Aboriginal organisations, neighbourhood houses and local clubs strengthened engagement and inclusion. Early years programs, multicultural activities and community events also contributed to the Shire's social wellbeing objectives under the SCP. Through the Community Grants Program, we supported more than 40 local organisations, events and initiatives. These grants—delivered across Quick Grants, Rates Assistance Grants, Facility Grants and Event Grants—enabled community groups, volunteers and sporting clubs to deliver programs and activities that enrich community life in both towns.

Building a Capable, Compliant and Resilient Organisation

Internally, the Shire made significant progress in strengthening governance, procurement, audit, risk and reporting processes—each essential to delivering the CBP and managing a growing capital program. Workforce development, leadership programs, safety initiatives and integrated planning improvements supported staff capability and organisational resilience, ensuring we can simultaneously deliver major projects and maintain high-quality services for the community.

Looking Ahead

Reflecting on the year, I am proud of the commitment, professionalism and community focus shown by Shire staff. I also acknowledge the guidance of the Shire President and Councillors as we continue to deliver on the Strategic Community Plan and advance the Corporate Business Plan. Our progress this year demonstrates the strength of our partnerships and the dedication of our workforce. A special thanks to my executive team for their dedication and hard work.

As we enter the year ahead, we remain committed to enhancing liveability, providing high-quality services, supporting families and young people, maintaining financial discipline and building a more connected and sustainable East Kimberley.

Vernon Lawrence

Chief Executive Officer



Our Council

The Shire is a local government, delivering essential services and representing the interests of the community.

Council is responsible for setting the strategic direction of the Shire, establishing policies, and making decisions that guide the delivery of services and infrastructure. It ensures that the organisation operates in accordance with legislation and reflects the priorities of the community.

Elected Members are community representatives who provide leadership, make informed decisions, and advocate for the needs of residents. They work collectively to shape the Shire's future through strategic planning and governance.

The Shire President leads the Council, chairs meetings, and represents the Shire at official functions and in dealings with other levels of government. The President plays a key role in fostering collaboration between Council, the administration, and the community.

Council appoints and instructs the Chief Executive Officer, who is responsible for implementing Council decisions and managing the day-to-day operations of the Shire. The CEO ensures that services are delivered efficiently and in line with Council's strategic plans.

Together the Council ensure transparent, accountable, and effective local governance for the benefit of all residents.

Elected Member Conduct

The Shire maintains a register of complaints that results in an action under Section 5.110(6)(b) or (c) of the *Local Government Act 1995*. During the year there were no complaints recorded in the register.



Cr David Menzel

Shire President
Councillor since: 2017
Term expires: 2027

M: 0409 691 386
david.menzel@swek.wa.gov.au



Cr Tony Chafer

Deputy Shire President
Councillor since: 2017
Term expires: 2025

M: 0408 097 832
tony.chafer@swek.wa.gov.au



Cr Mat Dear

Councillor
Councillor since: 2017
Term expires: 2027



Cr Jeff Gooding

Councillor
Councillor since: 2024
Term expires: 2025



Cr Chelsea McNeil

Councillor
Councillor since: 2020
Term expires: 2025



Cr Dylan Hearty

Councillor
Councillor since: 2020
Term expires: 2025



Cr Beau Robinson

Councillor
Councillor since: 2023
Term expires: 2027

M: 0438 550 235
Beau.Robinson@swek.wa.gov.au



Cr Brady Kyne

Councillor
Councillor since: 2022
Term expires: 2025



Cr Scott Tims

Councillor
Councillor since: 2024
Term expires: 2025

M: 0458 543 109
Scott.Timms@swek.wa.gov.au

Councillor attendance

Councillor attendance at Council and Committee meetings 2024/25

	Ordinary Council	Special Council	Audit and Risk	Meeting of Electors	Total Attendance
Council Members	11 held	1 held	4 held	1 held	17 held
D Menzel Shire President	10 1 Apology	1		1 Apology	11
Tony Chafer Deputy President	10 1 Apology	1	2 1 Apology	1	14
Mat Dear Councillor	11	1		1	13
Cr Jeff Gooding Councillor	11	1		1 Apology	12
Cr Chelsea McNeil Councillor	8 3 Apology	1		1 Apology	9
Cr Dylan Hearty Councillor	11	1	4	1	17
Cr Brady Kyne Councillor	8 3 Apology	1		1	10
Cr Beau Robinson Councillor	11	1	3 1 Apology	1 Apology	15
Cr Scott Tims Councillor	11	1 Apology		1 Apology	12

Council Meetings

Decisions of Council are made at Ordinary Council Meetings and are generally held on the fourth Tuesday of each month (except January). These meetings commence at 5pm and are open to the public. Meeting are also streamed live online so the public who are unable to attend in person can watch from the home.

Committees

Audit (Risk and Finance) Committee
CEO Evaluation Committee

Councillor remuneration

The following is a summary of the remuneration (fees, expenses or allowances paid) to each Elected Member in 2024/25

President's/ Deputy President's allowance	Meeting attendance fees	ICT expenses allowance	Travel and	Training & Professional Development	Other Expenses	Total remuneration
68,552	25,280	2,730	17,402	0	0	113,964
17,138	18,853	2,730	1,571	0	0	40,292
	18,853	2,730				21,583
	18,853	2,730				21,583
	18,853	2,730				21,583
	18,853	2,730				21,583
	18,853	2,730				21,583
	18,853	2,730				21,583
	18,853	2,730				21,583

Fees and Allowances

The Salaries and Allowances Tribunal determines the type of fees, expenses and allowances to be paid or reimbursed to Elected Members to allow them to fulfil their duties.

The Shire is classified as a Band 2 Local Government for the purposes of the Local Government Act 1995. Council has adopted policies which set out the entitlements available to Elected Members to

the extent allowable as a Band 2 Council. Details of Elected Members' Fees and Allowances paid during the financial year are tabled in this Report in accordance with Section 5.96A of the Local Government Act 1995 and Regs 29C(2)(f)& (6) of the Local Government (Administration) Regulations 1996.

Strategic Direction

The Shire's strategic direction is set by the community and its elected representatives using the Shire's strategic planning process called the Integrated Planning and Reporting (IPR) Framework. This framework ensures that Council decisions consider both the community's long-term aspirations and the resources available, enabling the Shire to deliver the best possible outcomes in a sustainable way.

The Strategic Community Plan (SCP) is the principal strategy document, capturing the communities priorities and aspirations. In 2023 the Shire adopted the current SCP for the period 2023-2033. The SCP also sets out our purpose, our vision and our values.

Our Vision

"Creating a more liveable, connected and sustainable future"

by

Connecting our cultures, striving for prosperity, celebrating the spirit of country and community.

The vision for the Shire of Wyndham East Kimberley sets out the Shire's philosophy, values and priorities, developed in close collaboration with the local community.

Our Purpose

To work with community to influence and lead change to deliver positive outcomes.

Our purpose statement guides our approach and Shire functions, helping us to set goals and achieve them in the future.

Our Values

Communication

- We communicate openly with each other and our community.

Safety & Wellbeing

- We are focused on the health and wellbeing of our colleagues and community.

Teamwork

- We work collaboratively to achieve shared goals.

Accountability

- We take responsibility for our actions and behaviours.

Respect

- We are respectful of people, ideas, culture and environment.



Our strategic Goals

To realise the community Vision, the Strategic Community Plan outlines three focus areas, together with ten community goals for the Shire.



Liveability

Improving liveability through social, recreational and economic opportunities and addressing quality of life factors.

1 Safe communities

2 Healthy communities

3 Access to housing

4 Access to education

5 Access to employment



Connection

Improving physical and social connectivity within the Shire.

6 Accessible places

7 Connecting to the world

8 Connecting our cultures



Sustainability

Protecting and enhancing our spectacular natural environment and relaxed lifestyle, through sustainable growth and community-driven leadership.

9 Conserving country

10 Community-driven leadership

Our Strategic Framework

The Integrated Planning and Reporting (IPR) Framework serves as the Shire’s principal strategic planning process. Through this framework, Council decisions are made with a focus on the long-term future, taking into account the community’s aspirations to ensure optimal outcomes within the constraints of available resources.

The IPR Framework is designed to achieve several key objectives:

- Clearly express the community’s vision, priorities, and expected outcomes
- Allocate resources effectively to realise the vision, maintaining a balanced approach between the community’s aspirations and financial affordability
- Measure and report on progress to ensure transparency and accountability

The Structure of the IPR Framework

The Integrated Planning and Reporting (IPR) Framework is structured around three fundamental

components: core strategic and corporate plans, informing plans, and the mechanisms for measuring and reporting. This organisation ensures a comprehensive approach to strategic planning, enabling the Shire to set direction, allocate resources, and track progress effectively.

Core Strategic and Corporate Plans

Under the IPR Framework, the Shire is required to maintain three distinct tiers of strategic and corporate planning. At the highest level is the Strategic Community Plan (Level 1), which sets out the long-term vision and priorities for the community. The second tier is the Corporate Business Plan (Level 2), which translates the strategic direction into specific actions and initiatives over a medium-term period. The third tier comprises the Annual Budget (Level 3), which allocates financial resources on a yearly basis to support the delivery of the plans and strategies set out in the upper tiers.

Shire of Wyndham East Kimberley Integrated Planning and Reporting Framework:



Informing Plans, Policies and Strategies

These core plans are further supported and informed by a suite of resourcing plans, along with other informing plans, policies, and strategies. These documents provide essential context, data, and guidance, ensuring that strategic and operational decisions are grounded in a clear understanding of available resources and relevant considerations. The Shire maintains the following strategic resourcing plans:

- The Long Term Financial Plan (LTFP) outlines long-term financial forecasts, estimating revenue and expenses. Its purpose is to match financial resources with community priorities and ensure sustainability in future service delivery.
- The Asset Management Plans (AMP) is a 20-year strategy for tracking, valuing, and planning the renewal or replacement of Shire assets with

estimated costs. This approach helps maintain essential services and aligns asset care expenses with the LTFP.

- The Workforce Plan (WP) is a four-year plan to ensure the Shire has the right people in the right roles, at the right time and cost. Its goal is to support the aspirations of the SCP and deliver the projects in the CBP.

Measuring and Reporting Progress

Central to the IPR Framework is the commitment to measuring and reporting on progress. Each component within the IPR suite contains a dedicated section for monitoring, which details how progress will be assessed and communicated. This focus on transparency and accountability ensures that the Shire remains responsive to community needs and is able to demonstrate the effectiveness of its planning and resource allocation over time.

The Shire's Role

There are various roles that the Shire performs as a local government. The Integrated Planning and Reporting Framework groups these into the following:

Advocate

Proactively represent the community to other decision-making organisations.

For example: Promoting the interests of the community to organisations such as federal and state government.

Facilitator

Support others, to help make things possible.

For example: supporting the community to establish a Saturday markets

Funder

Providing funds or other resources.

For example: Providing community grants for not-for-profit community groups.

Leader

Planning and providing direction through policy and practices.

For example: Taking a leadership role in unifying the community.

Partner

Collaboration with external stakeholders to deliver services and projects.

For example: Working with other government agencies operating in the Shire.

Provider

Providing physical infrastructure and essential services.

For example: Providing swimming pools and managing waste.

Regulator

Undertaking responsibility for the enforcement of statutory requirements.

For example: Health inspections ensuring the safe provision of food.



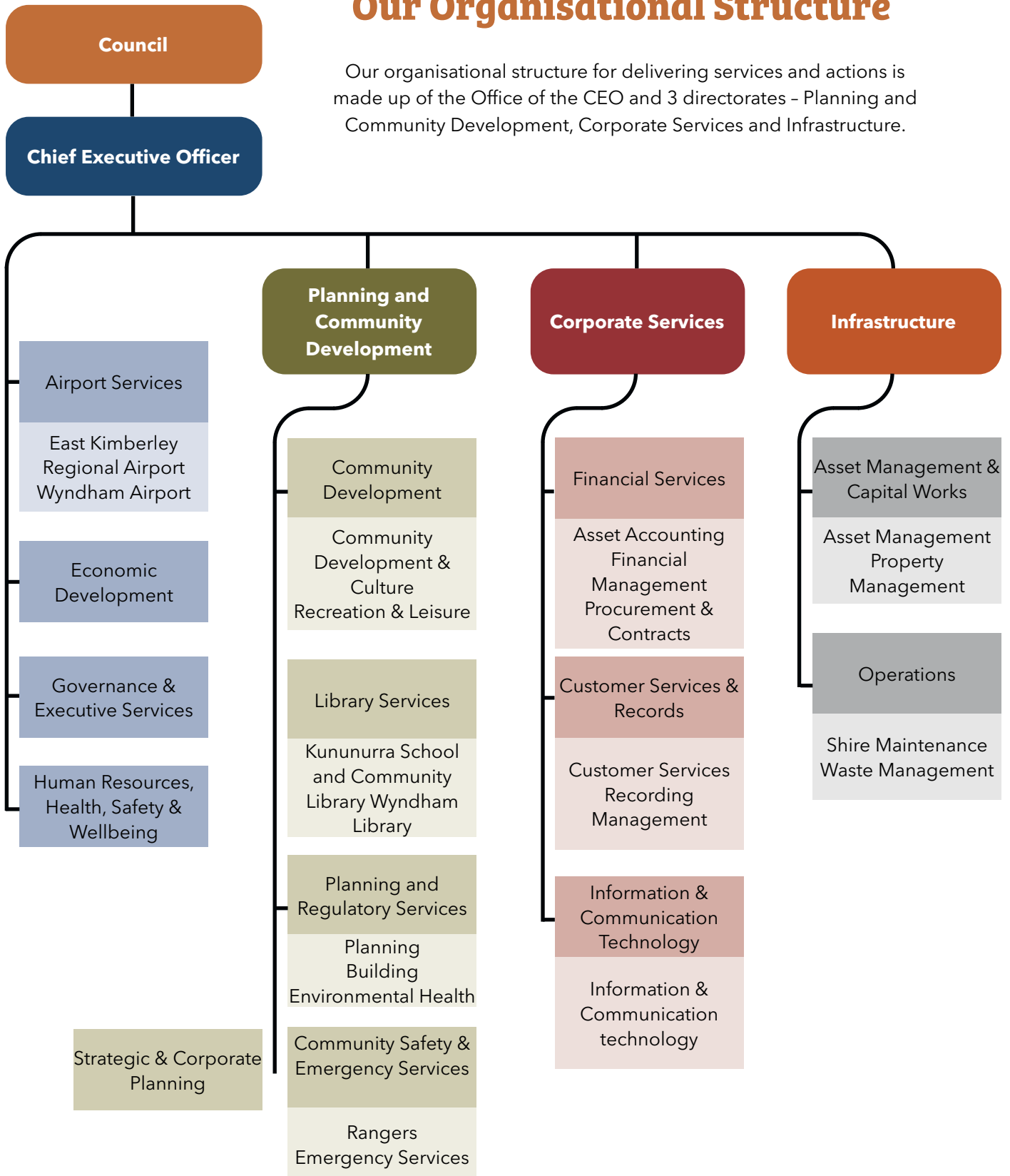
Our Organisation

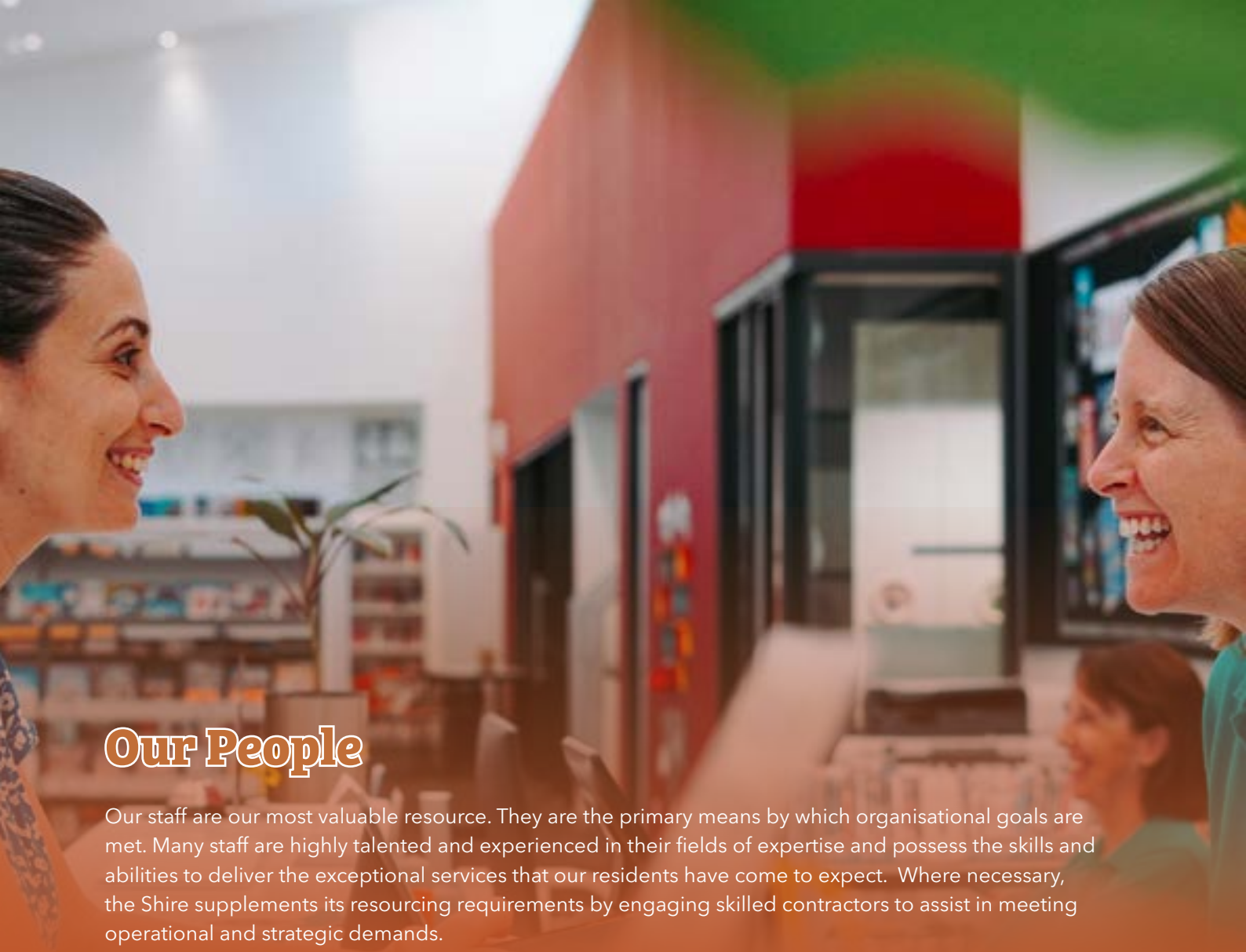
The Shire is governed by the Council who appoint a chief executive officer (CEO). The CEO has responsibility for the day to day management of Shire operations in accordance with the Council's long term strategic direction as set out in the Strategic Community Plan and the medium term priorities of the Corporate Business Plan.

In accordance with the Local Government Act 1995, the role of the Chief Executive Officer is to:

- Advise the Council in relation to the functions of a local government under this Act and other written laws
- Ensure that advice and information is available to the Council so that informed decisions can be made
- Cause Council decisions to be implemented
- Manage the day-to-day operations of the local government
- Liaise with the President on the local government's affairs and the performance of the local government's functions
- Speak on behalf of the local government if the President agrees

Our Organisational Structure





Our People

Our staff are our most valuable resource. They are the primary means by which organisational goals are met. Many staff are highly talented and experienced in their fields of expertise and possess the skills and abilities to deliver the exceptional services that our residents have come to expect. Where necessary, the Shire supplements its resourcing requirements by engaging skilled contractors to assist in meeting operational and strategic demands.

The Shire is committed to ensuring its workforce has the right skills and knowledge to deliver services that meet the community's current and future needs. The Shire is also committed develop staff resources efficiently and effectively, and to grow our capabilities and capacity to deliver.

45% Female employees	33% Female Managers/EMT
53% Male employees	67% Male Managers/ EMT
2% Gender diverse/non-binary, other, or prefer not to say	



2024/25	104	2024/25	67
2023/24	112	2023/24	79
Total employees		Full time	
2024/25	81	2024/25	22
2023/24	90	2023/24	21
Full Time Equivalent (FTE)		Casual	
2024/25	15		
2023/24	12		
Part time			

Our planned staffing level for 2024/25 was 108 full-time equivalent (FTE) employees. On the 30 June 2025 the Shire actual FTE level was 81. Employees deliver more than 90 different services to our community and other stakeholders. As one of the largest employers in the East Kimberley, we understand the importance of employees being capable and appropriately resourced to support the organisation in delivering important community projects. Employees have access to a range of opportunities to assist in achieving their professional and personal goals, and to ensure they continue to develop their capability to meet current and future operational requirements.

Conditions of Employment

The Shire's Enterprise Agreement 2021 expired on 30 June 2025. We have now moved to the West Australian Industrial Relations legislation and have begun negotiations with Unions to agree on an Industrial Agreement. This will provide the working conditions for employees over the next three years.

Employee Code of Conduct

The Shire of Wyndham East Kimberley's Code of Conduct is an extension of our values and is a foundation of our long-term success. The Code guides acceptable behaviour and offers professional conduct advice. The Code applies to everyone who works on behalf of the Shire, including employees, volunteers, contractors and consultants. The Code deals with topics such as personal behaviour, professional conduct, responsibilities, communication and governance.

Workplace Culture

The Shire continues to strive to be a place where people choose to live, work, visit and invest. This translates into a workplace culture where people know what they can do to enable the Shire to serve the community and where they feel encouraged to make contributions and suggestions on how we can improve. It means a culture in which people feel proud to say that they work for the Shire, and in which they all work together.

We actively promote our values and undertake activities and processes that focus on encouraging

and recognising workplace behaviours aligned with our values. The Shire's values are embedded in a range of programs including:

- Recruitment
- Contracts of employment and position descriptions
- Performance and development review conversations
- Disciplinary and performance discussions
- Leadership development programs

Future Workforce Planning

Strategic workforce planning is an integral component of the Shire's business and financial planning process. It will enable us to shape the workforce into one that can deliver organisational objectives now and into the future. Future workforce planning is focused on a change in the way that work is arranged. This may include more agile ways of working, building resilience and stronger mental health and wellbeing, and supporting the transition to the future of work with increased technologies, automation, remote and online services.

Being aware of the pressure on the Shire to continue to deliver services and complete vital projects in an ever-changing environment, we remain committed to staffing the Shire in a scalable way that considers economic and community constraints. We will commence on the development of a comprehensive workforce strategy that will include modelling for population growth and provide guidance on who to allocate resources in the most effective way.

Building Organisational Capability

The Shire's approach to learning and development is to promote a culture where employees and leaders collaborate to build capability aligned to corporate objectives.

Special attention was paid to increasing project management and leadership capabilities with a project management, a leadership and emerging leadership programs. We continued to invest heavily in providing verification of competency training across all operational areas of the organisation.

Employee Satisfaction

The Shire monitors and tracks employee turnover to understand employee satisfaction; this along with employee engagement surveys, exit interviews and regular performance reviews helps the Shire identify areas that may require improvement or that could be causing employees to leave. The Shire once again engaged Catalyse who have now run three employee surveys since 2019 and we are now able to really see the benefits and improvements to the organisation through the voice of all employees.

The true turnover (including casual employees) for the 24/25 period has decreased from 28.2% to 21.9%.

Employee Performance review process

The Shire's workforce capability requirements are diverse and varied with roles that span entry level administration, aquatics, maintenance through to professional roles. We conduct annual employee performance development reviews to set clear expectations, along with measurements and monitoring performance against key deliverables in line with our Strategic Community Plan and Corporate Business Plan.

Health and Wellbeing

Our ongoing commitment to a healthy workplace is evidenced by assistance and benefits to staff. The Shire continues to offer programs which contribute to employee health and wellbeing. These include:

- Mental Health Awareness
- Active Bystander
- Free membership to Kununurra Leisure Centre and Wyndham Pool
- Mole screening and health assessments
- Hearing tests
- Wellness education information and workshops
- Employee Assistance Program (EAP) for all employees, their family and house mates

Salaried Employees

Regulation 19B of the Local Government (Administration) Regulations 1996, requires the Shire Annual Report to include the following information in its Annual Report:

- Number of employees at the Shire entitled to an annual salary of \$130,000 or more
- Number of employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000

To eliminate confusion associated with the treatment of benefits other than cash salary, the Shire provides a total employee cost approach to reporting remuneration. This packages all remuneration into one total number and provides a more transparent and open approach to payments which exceeds the requirement of the Regulations.

The Shire contributes to the WALGA Annual remuneration report and use this together with recommendations from the Salaries and Allowances Tribunal, the consumer price index and individual performance ratings (from annual performance reviews) and the Shire's Enterprise Agreement to determine salary increases for senior officers and leadership roles.

The following table is based on the amount each employee received over the period of this Annual Report, whether employed for a full year or not, and includes the following:

- Annual cash component
- Statutory 11.5% superannuation, plus Shire matching contributions to additional superannuation (where applicable)
- Salary sacrifice
- Allowances
- Overtime payments
- Cash-out of leave (either on request or termination)
- Higher duties
- Termination payments

Disclosure of Annual Salaries

Salary band	2023/24	2024/25
\$130,000 - \$139,999	4	7
\$140,000 - \$149,999	1	2
\$150,000 - \$159,999	3	1
\$160,000 - \$169,999	3	5
\$170,000 - \$179,999	1	1
\$180,000 - \$189,999	1	1
\$190,000 - \$199,999		
\$200,000 - \$209,999	1	
\$210,000 - \$219,999	1	1
\$220,000 - \$229,999	2	2
\$230,000 - \$239,999	1	
\$240,000 - \$249,999		
\$250,000 - \$259,999		
\$260,000 - \$269,999		
\$270,000 - \$279,999		
\$280,000 - \$289,999		1
\$290,000 - \$299,999		
\$300,000 - \$309,999		
\$310,000 - \$319,999		
\$320,000 - \$329,999		
\$330,000 - \$339,999		
\$340,000 - \$349,999		
\$350,000 - \$359,999	1	
\$360,000 - \$369,999	1	1
	20	22

CEO Annual Remuneration

In accordance with the Local Government (Administration) Regulations 1996, Regulation 19B (2) (e) the remuneration provided to the CEO during the financial year was \$365,464 and comprises a salary, superannuation & related fringe benefits.





Work Health & Safety

The Shire has a proactive approach with a strong focus on work health and safety in our everyday activities. An improving culture is encouraged through the following:

- Strong Leadership influence and commitment
- An induction program is in place for all employees, volunteers and contractors, providing relevant health and safety information and instruction
- A planned safety management approach including critical risk analysis and quarterly safety reports
- There are agreed procedures for involvement and consultation with employees on
- Employees or health and safety representatives are involved in planning processes for the management of health and safety risk at the workplace
- Work environments are regularly inspected, and hazards are identified. Risk assessments are undertaken on identified hazards

WHS practices are able embedded in the following systems and processes:

- Recruitment - WHS questions are mandatory during all interviews and reference checks. New employees in high-risk positions are required to undertake pre-employment medical assessments against pre-determined job dictionaries to assist the GP to understand the physical demands of the role.
- Procurement - we require safety risk assessments for all purchases of goods, services and works. In addition, the Senior Safety Advisor forms part of the evaluation panel for high-risk tenders.
- The Shire regularly reviews policies, procedures and practices to ensure compliance with relevant WHS legislations. Our vision for health and safety is a healthy, engaged and productive workforce.

Delivering Outcomes

To deliver the outcomes of the Strategic Community Plan and priorities in the Corporate Business Plan, the Shire has a dedicated team of 104 Officers, organised into four Directorates.

Each directorate is further divided into dedicated Service Areas or Departments, which collectively manage 26 Service Units responsible for delivering services to the community.

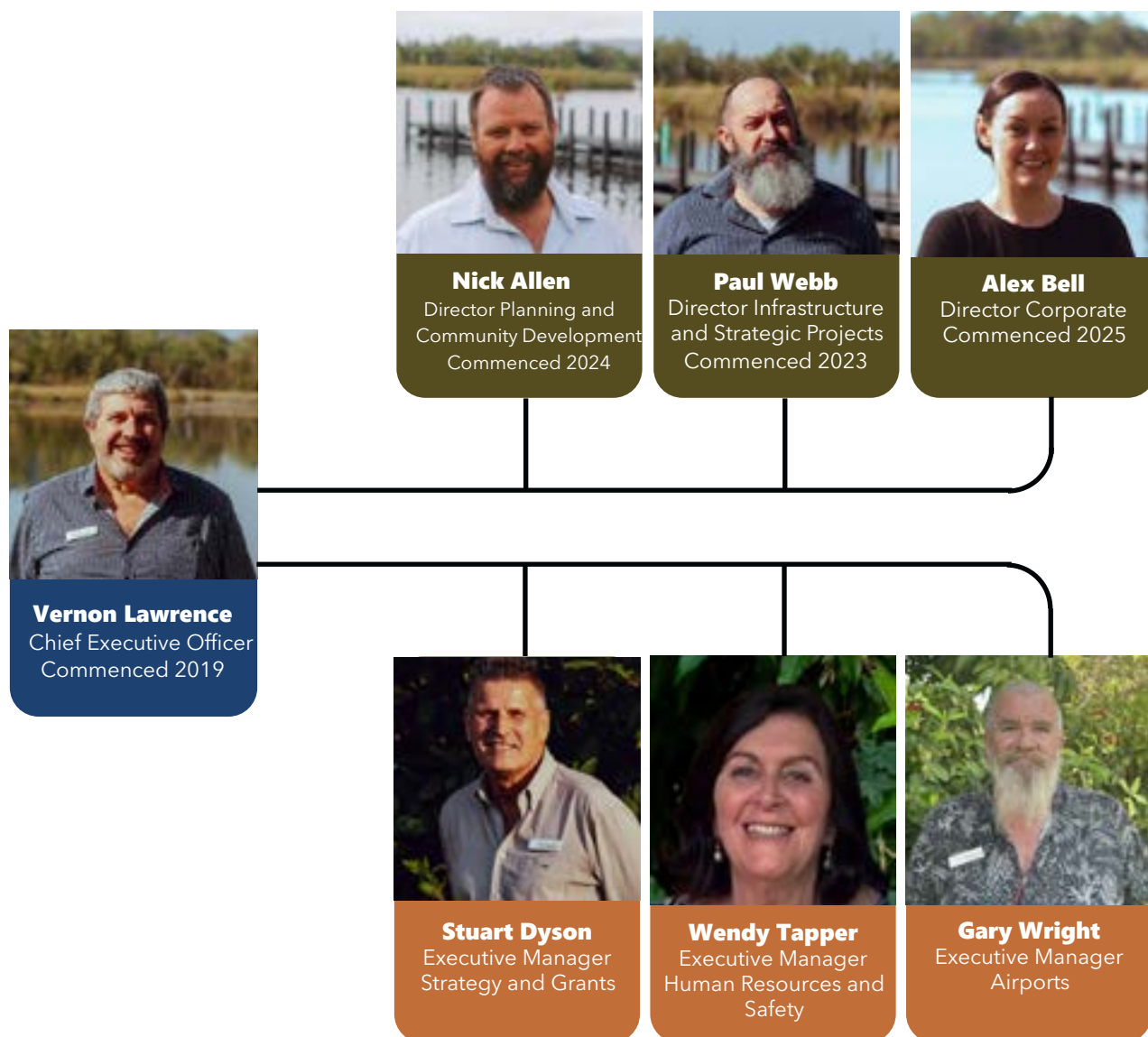
The Annual Report provides a summary of the services delivered and highlights key achievements throughout the year. Each Service Area plays a vital role in implementing the Corporate Business Plan (CBP).

During 2024/25, the Shire focused on delivering CBP actions, which were grouped into defined project activities to ensure coordinated and measurable progress.



Our Executive Management Team

The Shire's Executive Team comprises the Chief Executive Officer, Directors and Executive Managers. The Executive Team oversees the organisation's departments and respective service units.



Our Services

The Corporate Business Plan Service Delivery Plans outlines the services that will be provided as part of every day operations, supporting ongoing delivery of the Strategic Community Plan goals and community outcomes.



Our Performance

The annual report demonstrates the Shire's performance against goals and outcome the goals and outcomes of Strategic Community Plan as well as priorities projects in the Corporate Business Plan.

The Strategic Community Plan consists of ten community goals grouped into three focus areas. Each community goal has outcomes that the community what the Shire and others to work towards.

The following pages highlight some of the activities undertaken by the Shire in making these goals a reality.



Liveability

Improving liveability through social, recreational and economic opportunities and addressing quality of life factors.

1 Safe communities

2 Healthy communities

3 Access to housing

4 Access to education

5 Access to employment

The Shire aims to enhance livability for its residents by pursuing four strategic goals: ensuring safety and security in the community, promoting health and wellbeing among the population, providing adequate and affordable housing options, and facilitating access to education and employment opportunities.

These goals reflect the strategic focus on improving community liveability and fostering social and economic development.



Goal 1

Safe Communities



A community where we all feel safe

Shire Role: Partner to address all aspects of community safety, ranging from crime prevention to animal control and emergency management

Goal Outcomes:

Awareness and Action

Community is aware and understands how to stay safe and takes action

Safe Physical Environment

People feel safe on the streets and in public areas and can engage in healthy vibrant active lives

Families, Children, Young People

Families are supported and children and young people make better choices

Alcohol and Other Drugs

Less alcohol and drug related harm in the community

Indicators of Progress

Measure	Target	Previous Result	Current Result
Community satisfaction with safety and crime prevention	Industry Av. (46)	23	17
Recorded crime rates (crimes per 100 residents)	Reducing	21.3	21.5
Fire and Emergency Services incidents recorded	Reducing	217	215



In 2024/25, the Shire of Wyndham East Kimberley reinforced its commitment to building a safe and resilient community through a combination of planned Corporate Business Plan (CBP) initiatives and the delivery of regular Shire services. These efforts focused on key priorities such as community education, emergency management, crime prevention, road safety, and proactive compliance. Rangers provided essential services including animal management, local law enforcement, and public space patrols, while also leading targeted campaigns to promote responsible behaviour and emergency preparedness. Collaborative partnerships with agencies such as WA Police, WALGA, and local media extended the reach of awareness programs, including RoadWise initiatives. Alongside these CBP actions, routine services ensured consistent support for residents and contributed to maintaining a safe environment such as food safety and planning and building.

Looking Ahead: Priorities for 2025/26

The Shire will continue to strengthen community safety through:

- Adoption of the Community Safety Plan, providing a strategic framework for crime prevention and emergency preparedness.
- Expanding public awareness campaigns to include digital channels for broader reach.
- Increasing collaboration with WA Police and community groups to enhance neighbourhood safety initiatives.
- Continuing education programs focused on responsible pet ownership, road safety, and emergency readiness.

In 2024/25, the Shire delivered a range of initiatives aligned with this goal:

Yajany yarrowoo ngoondebtha meeting group

During the year the Yajany yarrowoo ngoondebtha meeting group continued regular meetings. The group established in 2022 aims to address the complex and interrelated issues of crime and antisocial behaviour in the Kununurra. The group have provided an important forum to connecting community ideas with stakeholders such as MG. The group has also helped the Shire develop advocacy

for local solutions such as for a local juvenile justice facility for persons under 18 in custody as an alternative to Banksia Hill Detention Centre.

CCTV

During the year the Shire has been looking for opportunities to fund the expansion of the CCTV network in Kununurra and Wyndham. No suitable funding was identified and Officers will continue to seek funding in 2025/26.

Ranger Community Safety - Variable Messaging Boards

To enhance emergency communication and reduce future hire costs, two variable messaging boards (VMBs) were purchased and deployed in Wyndham and Kununurra. This initiative, led by the Planning and Community Development Directorate, ensured clear and timely messaging before and during emergencies. The project was completed in Q1 and supported by funding from the WA Government. The VMBs now provide a long-term solution for community safety and general messaging needs particularly during bush fire or cyclone season.

Community Safety and Crime Prevention Plan Review

During the year, work progressed on reviewing and updating the Community Safety and Crime Prevention Plan in consultation with key agencies. The updated plan was designed to align with the SCP and CBP, building on the 2021 draft and incorporating outcomes focused on awareness and action, safe physical environments, support for families and young people, and addressing alcohol and other drugs. The draft document drew on insights from the 2023 SCP review and the 2024 Community Scorecard survey and was prepared for further community engagement. By year-end, the draft was ready for presentation to Council and the community for feedback in Q1 2025/26.

Emergency Management and Fire Preparedness

In 2024/25, the Shire strengthened its emergency response and risk mitigation capabilities through proactive initiatives and inter-agency collaboration. Rangers worked closely with the Department of Fire and Emergency Services (DFES), providing on-ground support during bushfire events and contributing local knowledge and logistics to protect life and property.

Targeted firebreak mitigation works were completed near Tamarina Meander, reducing fuel loads and creating defensible space to safeguard residential areas as part of a broader fire risk management strategy. In addition, the Local Emergency Management Committee (LEMC), in partnership with Water Corporation, undertook a dam safety exercise to test emergency response procedures for infrastructure-related incidents. This exercise enhanced multi-agency coordination and strengthened local capacity to manage complex emergencies. Collectively, these actions reflect the Shire’s commitment to proactive risk reduction, community safety, and resilience in the face of environmental hazards.

Kununurra Town Centre Revitalisation - Place-Based Planning

As part of the broader Kununurra Revitalisation Project, the Shire advanced the development of place-based plans to guide investment and improvements in the Kununurra Town Centre, following the Urban Design Visioning Precinct Structure Plan. A Memorandum of Understanding (MoU), known as The Kununurra Collaboration, was established with MG Corporation, the East Kimberley Chamber of Commerce and Industry, and the Kimberley Development Commission. Funding of \$327,500 was secured from the State Government, complemented by a Shire contribution of \$150k, to support the implementation strategy and business case. Consultants were engaged and commenced preliminary work in April 2025, with community engagement officially launched in May and June through the Kununurra Reimagined initiative. Engagement included public forums, targeted sessions with Traditional Owners and key stakeholders, and an online survey, which attracted close to 1,000 responses. This activity directly supports Goal 1: Safe Communities, Outcome 2: Safe Physical Environment,

ensuring people feel safe on the streets and in public areas and can engage in healthy, vibrant, and active lives. The revitalisation plans aim to create welcoming, well-designed spaces that promote community safety and encourage active lifestyles.

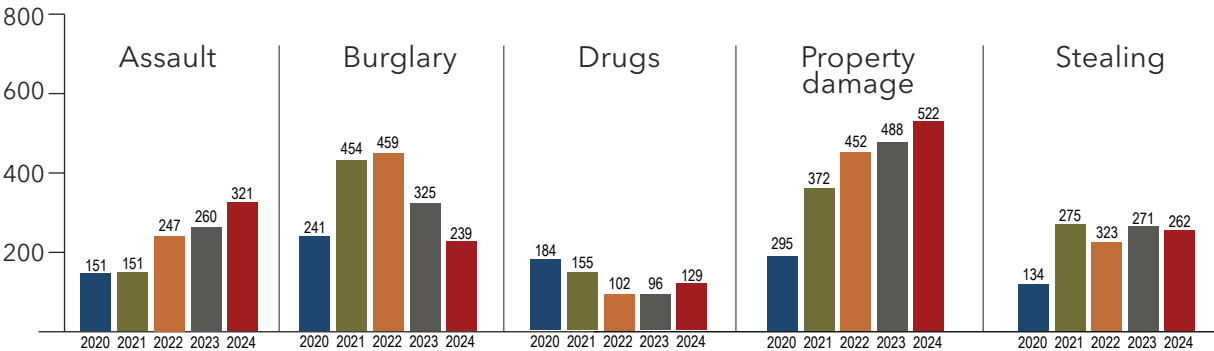
Alcohol Harm Reduction Initiatives

Throughout the year, the Shire supported initiatives aimed at reducing alcohol-related harm through active engagement with the Kununurra and Wyndham Alcohol Accord. Secretariat support was provided, Councillors attended meetings, and advocacy efforts focused on increasing the use of the Banned Drinkers Register (BDR) and reducing glass container use to help minimize harm associated with domestic violence. Meetings of the Alcohol Accord were held in October and December 2024, with Deloitte representatives attending the December meeting to gather feedback on the effectiveness of the BDR and other harm minimisation strategies. These actions ensured progress remained on track and strengthened collaboration with key stakeholders.

Youth Partnerships and Programs

During the year, the Shire strengthened youth partnerships to improve outcomes such as employment opportunities and diversionary programs aimed at reducing the number of street-present children. The Shire contributed to the employment of a part-time Kununurra Youth Facilitator, hosted by Waringarri, who worked closely with stakeholders to enhance service delivery. The facilitator collaborated with the Kununurra Empowering Youth (KEY) committee to deliver the September/October School Holiday Program, which featured activities including sports, cooking, movies, skateboarding, and music sessions. The Shire also partnered with PCYC to deliver the annual Beats on the Streets event. In Wyndham, the Youth Officer

5 Year Crime Trends (by crime category)





coordinated a range of after-school programs and holiday activities at the Ted Birch Centre, achieving over 300 attendances and engaging more than 30 individuals. A review of the Kununurra Youth Facilitator role and the Integrated Youth Model was completed, with follow-up consultations underway to implement recommendations. These efforts improve coordination among youth service providers and supported at-risk youth through collaborative programs.

Advocacy for Local Juvenile Justice Facility

Throughout the year, the Shire actively advocated for the establishment of a local juvenile justice facility in the East Kimberley as an alternative to Banksia Hill Detention Centre. Shire officers and Councillors raised this issue at Zone meetings and during discussions with State Government Ministers, emphasizing the need for a regional solution that better supports young people in custody. Consideration was given to

the potential use of Shire land at Wyndham Airport, similar to the existing lease arrangement for the Wyndham Work Camp. Advocacy efforts are ongoing, with officers monitoring developments regarding a proposed facility in Fitzroy Crossing, which was delayed following flooding. The Kimberley Regional Group also continued to advocate strongly on this matter.

Aboriginal Short Stay Accommodation

The Shire continued to advocate for the proposed Aboriginal Short Stay Accommodation facility in Kununurra, a State Government initiative designed to provide culturally appropriate, short-term lodging for Aboriginal families travelling for essential services such as health and education. While construction did not commence during the reporting period, the Shire will maintain its advocacy and oversight role in 2025/26 to support a balanced outcome that benefits the region and respects local amenity.





Goal 2 Healthy Communities

Encouraging active, healthy lifestyles

Shire Role: Ensure that facilities and services are in-place to make engaging in healthy behaviours the easy option

Goal Outcomes:

Access to health care

Improve access to quality health and community services

Access to sport and recreation facilities and services

Sport and recreation facilities and services are accessible and well maintained

Access to community groups and clubs

Access to strong supportive community groups and clubs

Indicators of Progress

Measure	Target	Previous Result	Current Result
Community satisfaction with access to health and community services	Industry av. (65)	50	57
Community satisfaction with sport and recreation facilities and services	Industry av. (55)	50	45
Emergency department attendance - Kununurra	Decreasing	14,935	16,305
% of Shire residents of 15 years and over volunteering (ABS)	Increasing	22.5%	16.2%



In 2024/25, the Shire of Wyndham East Kimberley continued to advance Goal 2 of the Strategic Community Plan by delivering a mix of planned Community Business Plan (CBP) initiatives and essential Shire services aimed at improving health, wellbeing, and social connection. Actions focused on promoting active lifestyles, supporting mental health, and enhancing access to recreational facilities and programs. The Shire maintained core services such as managing parks, sporting grounds, and community centres, while implementing targeted initiatives including health awareness campaigns, partnerships with local health providers, and programs encouraging physical activity for all ages. Collaborative efforts with community organisations strengthened social inclusion and provided opportunities for residents to engage in healthy, active living. The following section outlines each CBP activity undertaken during the year and demonstrates how these initiatives, alongside regular Shire services, contributed to creating vibrant, healthy communities within the Shire.

Environmental Health

The Shire's Environmental Health team plays a critical role in supporting Community Goal 2: Healthy Communities by protecting public health and promoting safe environments across the Shire. Through education, compliance monitoring, and proactive engagement, the team works to reduce health risks and ensure residents enjoy a safe and healthy lifestyle.

During 2024/25, Shire Officers made significant strides in promoting public health and community wellbeing. Key achievements included expanding community engagement initiatives to strengthen awareness and participation in the Fight the Bite campaign, undertaking

an increased number of food premises inspections and informal 'pop-in' visits to support compliance and ensure food safety, and completing comprehensive audits of Caravan Parks and Aquatic Facilities in Kununurra and Wyndham to maintain high public health and safety standards. Looking ahead, the team remains committed to proactive engagement, compliance support, and robust monitoring to protect and enhance the health of the community.

Access to sport and recreation facilities and services

Recreation Needs Review and Strategy Development

During the year, the Shire progressed work on reviewing current and future recreational needs in Kununurra and Wyndham to inform the development of the Recreation and Events Strategy. The Shire engaged @Leisure Planners to lead this process, and stakeholder engagement was completed early in the year. A workshop with Councillors was held on 13 August 2024 to gather input. While the initial draft strategy did not meet expectations, officers provided targeted feedback and worked closely with the consultants to improve the document. The final draft of the Recreation and Events Strategy was received for review in late 2024, with further refinements underway to ensure the strategy meets quality standards before adoption in 2025.

Kununurra Leisure Centre Aquatics Development - Stage 2

During the year, the Shire progressed Stage 2 of the Kununurra Leisure Centre (KLC) Aquatics Development, a key component of the broader



Leisure Centre upgrade to create a regional sport and leisure complex. This stage includes the construction of a 50-metre lap pool, teaching pool, leisure pool, and Changing Places facility. Demolition of the existing 25-metre pool and associated infrastructure was completed early in the year, followed by detailed design and cost finalisation. By year-end, contractors had mobilised to site and construction had commenced, with works scheduled to continue into 2025. This major investment will deliver modern aquatic facilities that support community health, recreation, and regional sporting opportunities.

Wyndham Community Hub

During the year, the Shire advanced planning for the Wyndham Community Hub concept, which will upgrade existing facilities at Wyndham Memorial Swimming Pool and the Ted Birch Youth and Recreation Centre into a single integrated hub. The proposed facility will include civic spaces, leisure and recreation areas, an emergency centre, library, and art space, with improved accessibility and compliance features. Initial concepts were developed as part of the Shire's resilience study, and significant progress was made in securing funding. In January 2025, the Prime Minister announced \$19.6 million in Federal funding through the Housing Support Program – Community Enabling Infrastructure Stream to deliver the project. Community engagement commenced through targeted discussions with key agencies and will expand to broader consultation to ensure the hub meets local needs and promotes health, wellbeing, and social connection.

All-Abilities Playgrounds

During the year, the Shire progressed plans to deliver all-abilities playgrounds in Kununurra and Wyndham, ensuring inclusive outdoor recreation spaces for the community. At Celebrity Tree Park in Kununurra, Nature Play Solutions was engaged to design and construct the Kununurra Playground. Targeted community engagement was completed in August 2024, including workshops with schools, key stakeholders, and Council. By year-end, the design was finalized and approved, incorporating community art projects into the playground elements. By the years end construction also began.

The Kununurra Playground also with future plans for Wyndham are designed to create inclusive spaces that foster social connection and participation for all residents, regardless of age or ability. By integrating accessible play equipment, sensory features, and

culturally relevant design elements, the project ensures that children with disabilities, families, and community members can interact in a safe, welcoming environment. This approach promotes equity, strengthens community bonds, and encourages active, healthy lifestyles for everyone.

Kununurra Town Oval Changing Facilities

During the year, the Shire continued planning for the construction of new compliant changing facilities at the Kununurra Town Oval to replace the existing non-compliant facilities damaged by fire. The proposed facilities will provide direct access to the pitch and support increased participation in team sports for both female and male players. Although the initial funding application was unsuccessful, the project remains a priority and will continue into 2025/26 as part of a broader Town Oval Master Plan recommended in the Shire's Recreation and Events Strategy. Community engagement was undertaken through the Events Precincts strategy, ensuring input from oval users and key stakeholders. The new facilities will play a critical role in creating inclusive spaces that encourage participation, reduce barriers for female athletes, and strengthen community connection through sport.

Wyndham recreational boat launching facility

In 2024/25, the Shire continued work on upgrading the Wyndham boat launching facility to improve marine access and support tourism and recreational opportunities. The project includes three stages: North Ramp, Pontoon Jetty, and South Ramp. While the initial tender process was unsuccessful, funding was subsequently secured, and efforts shifted toward modifying plans to align with available funding and project priorities. These upgrades are designed to enhance safety, usability, and capacity for both residents and visitors, reinforcing Wyndham's role as a gateway to the Kimberley's coastal waterways. The project remains a key component of the broader Wyndham Foreshore improvement program and will progress into 2025-26, with revised tendering and construction planning underway. Officer are also looking to attract additional funding for the project to fast track completion. The outcome of this will be known in early 2025/26. Once complete, the upgraded facility will provide modern, reliable infrastructure that will support recreational fishing and boating for both locals and visitors. Increased visitation will support local economic development and strengthens Wyndham's appeal as a national destination for fishing enthusiasts.





Goal 3

Access to Housing

There are housing opportunities for everyone

Shire Role: Advocate and partner to address inadequacies in respect to the availability, accessibility and suitability of housing

Goal Outcomes:

Housing Supply

The supply of housing meets current and future demand

Housing Design

Homes are designed for current and future climates, cultures, ages, incomes and circumstances

Access and housing affordability

The local community has the knowledge and skills to access affordable housing

Indicators of Progress

Measure	Target	Previous Result	Current Result
Community satisfaction with access to housing (out of 100)	Industry av. (65)	40	32
Community satisfaction the Shire as a Place to live (out of 100)	Industry av. (55)	63	56
Total number of dwellings available in the Shire (ABS)	Increasing	4,083	4,304
Total number of dwellings within the rental market (ABS)	Increasing	1,423	1,592
Total number of dwellings owned outright or with a mortgage (ABS)	Increasing	1,295	1,016



The Shire's core role is advocating and partnering to address housing challenges across the Shire. With housing identified as critical issues for the community, the Shire worked to influence policy, attract investment, and support initiatives that increase housing supply and diversity.

Review the Local Planning strategy and Scheme

During 2024/25, the Shire advanced work on reviewing the Local Planning Strategy to ensure it remains responsive to the region's evolving needs. This review is a critical step in shaping sustainable growth and addressing housing challenges identified in the Strategic Community Plan. The updated strategy will provide a clearer framework for land use and enable future residential development by identifying suitable land for housing and mixed-use projects. It will also incorporate provisions to support diverse housing types, including affordable and higher-density options, helping to meet demand and improve choice for residents.

A key feature of the review has been extensive engagement with stakeholders, including community members, developers, and government agencies. This process ensured local perspectives were considered alongside growth trends and State planning policies, creating a strategy that reflects community aspirations while unlocking opportunities for investment. By prioritising land supply and infrastructure planning, the strategy aims to reduce barriers to development and attract housing projects that meet the needs of a growing population.

The draft strategy is expected to be adopted in early 2025/26, after which work will begin on reviewing the Local Planning Scheme to implement zoning changes and development controls that further support housing delivery.

Housing Strategy

In 2024/25, Shire officers attended the Kimberley Housing Workshop in Kununurra, hosted by the Department of Communities. This collaborative event brought together key stakeholders to explore housing challenges and opportunities across the region, including supply, design, and affordability.

Participation in the workshop directly supported the Corporate Business Plan action to develop a Housing

Strategy for the Shire. While the strategy itself is scheduled for adoption in 2025/26, the workshop served as a critical starting point, enabling officers to initiate research and analysis that will inform the plan. Insights gained from the workshop have strengthened the Shire's understanding of housing needs and trends, ensuring that future planning aligns with community priorities and regional objectives.

By engaging in this forum, the Shire has laid the groundwork for a comprehensive Housing Strategy that will guide decision-making, partnerships, and investment to improve housing access and affordability for residents.

Develop affordable workforce housing at Water Lily Place

During 2024/25, the Shire made significant progress toward addressing housing needs for key workers by securing an important commitment from the State Government. Shire officers successfully obtained an election pledge to provide funding for the development of affordable workforce housing at Water Lily Place.

This achievement represents a major step forward in delivering on the Shire's strategic priority to support local employment and community sustainability. Affordable housing for essential workers is critical to ensuring that businesses and services can attract and retain staff, strengthening the region's economic and social resilience.

While construction has not yet commenced, securing this funding commitment lays the foundation for planning and delivery in the coming years. The Shire will continue to work closely with government and industry partners to progress this initiative, ensuring that Water Lily Place becomes a key contributor to housing affordability and workforce stability in the East Kimberley.

Childcare Worker Housing Support Program

The Shire successfully secured funding from the State Government under the Childcare Worker Housing Support Program. This initiative helped offset the high cost of rentals for childcare workers, aiming to increase the number of childcare places available in the Shire.



Goal 4

Access to education

Education and training opportunities for everyone

Shire Role: Advocate for education and training opportunities to meet market demand and help people to better cope with social and economic challenges.

Goal Outcomes:

Childcare and preschool programs

Increase participation in early childhood educational development including quality childcare

Inclusive education pathways

Residents can access a broad range of educational opportunities, including alternative education pathways

Indicators of Progress

Measure	Target	Previous Result	Current Result
Community satisfaction with access to education, training and life-long learning opportunities (out of 100)	Industry av. (48)	47	45
Children who are developmentally on track on five or more AEDC Domains	Increasing	32.3%	29.1%
Number of childcare places within the Shire (Current operating capacity)	Increasing	114	107
Children waiting for a childcare place	Decreasing	209	194
Students enrolled in upper secondary education	Increasing	107	94



Childcare

The Shire continues efforts to strengthen access to childcare and early childhood education through funding support and community partnerships.

Ewin Early Learning Centre

The Shire provided a Building and Facilities Grant and maintains a community lease for the premises occupied by the not-for-profit Ewin Early Learning Centre. This support enabled the Centre to complete a major outdoor improvement project following the loss of its iconic "Big Kids Faraway Tree", which had provided essential shade for outdoor learning.

Thanks to this initiative, a new shade structure has been installed, creating a safe and comfortable environment for children and educators. The project was delivered in collaboration with Kimberley Shade and supported by additional funding from the Department of Education's Minor Capital Grant programme.

Supporting the Community Shed Program

In 2024/25, the Shire continued its commitment to improving access to education by providing targeted support to Kununurra Neighbourhood House (KNH). Funding included a multi-year contribution of \$13,000 for the Community Shed Program, enabling families to participate in inclusive activities that foster social connection and practical skills. An additional grant of \$3,500 supported furniture upgrades, creating safer and more accessible spaces for playgroups and early learning programs. These initiatives strengthen early childhood development, promote parental engagement, and help young families access quality learning opportunities in a welcoming community environment.

Shire Libraries

Our two libraries play a vital role in supporting the information, educational, cultural and recreational needs of our community. In partnership with East Kimberley College, Kununurra School and Community Library (KSCL) provides library services to Kununurra and surrounding communities. This includes physical and technological infrastructure, staffing and management of library collections.

The KSCL experienced an incredibly successful year and welcomed over 60,000 visitors, 560 new members and loaned over 30,000 items to members. Over 10,000 people accessed the internet via the public access terminal or used the WiFi hotspot, and Library staff assisted with over 30,000 different requests and enquiries, from books and technology assistance to community information.

Highlights for 2023/24:

- Over 2000 children attended Rhyme Time and Story Time sessions
- Over 300 Better Beginnings packs were delivered to families through the Children's Book Week 2023 Visiting Author Program. Kylie Howarth visited children at five schools across the Kimberley.
- Piloted a successful Story Walk project at Celebrity Tree Park.
- Launched the new Library Lounge Lizards program which saw kids participating every Tuesday afternoon and resulted in a mutually beneficial collaboration with a local community health organisation
- Launched Giggle & Grow, a new physical literacy program for early years groups in the library and at childcare centres





- Hosted the East Kimberley College end of year art exhibition
- Hosted the Magic Memories photo exhibition of the work of local kids involved in a Warringarri Aboriginal Corporation supported photography program.
- Organised incursions with traveling STEM professionals for schools and community members
- Participated in Australia/NZ library programs and competitions
- Partnered with more than 20 organisations from schools to local businesses and community groups to provide programs and events that focus on literacy, literature and learning.

Children's Book Week September 2024

As part of its commitment to inclusive education pathways, the Shire proudly supported an initiative that brought creativity and storytelling to schools across the Kimberley region.

Renowned illustrator Peter Cheong spent a week visiting seven schools, engaging with approximately 1,000 students and their teachers. Through interactive sessions, Peter encouraged students to explore their creativity, practise their craft, and imagine future possibilities in writing and illustration.

This initiative was made possible through funding provided by the Shire in partnership with the Children's Book Council of Australia WA Branch. The success of the Children's Book Week celebrations was evident in the enthusiasm and smiles of participating students. Some of these young people may be inspired to keep developing their talents and pursue careers in creative fields.

Regional University Study Hub - Improving Local Access to Higher Education

During the year, the Shire explored opportunities to improve access to higher education for local residents by supporting the development of a Regional University Study Hub. Engagement with Pilbara Kimberley University Hubs and other stakeholders was completed, and in Q3 the East Kimberley Regional University Study Hub (EKRUSH) was officially launched in Kununurra under Pilbara Kimberley University Centres Inc. The hub partners with universities such as Curtin, Charles Darwin, and Edith Cowan to deliver programs ranging from bridging courses to postgraduate degrees, enabling residents to study locally without relocating. This initiative addresses the region's historically low university participation rates and aims to deliver long-term social and economic benefits by reducing skills gaps and supporting workforce development.





Goal 5

Access to employment

Inspiring meaningful growth and prosperity

Shire Role: Create the conditions to attract investment and businesses that generate employment and benefit the community.

Goal Outcomes:

Attract businesses that create local employment

The Shire is business friendly and the Shire of choice for inward investment in the Kimberley

Residents actively participate in the local economy

All residents who want to participate in the workforce and undertake business ventures

Indicators of Progress

Measure	Target	Previous Result	Current Result
Community satisfaction with the Shire as a place to work or operate a business (out of 100)	Industry av. (58)	50	54
Unemployment rate	National average	7.1%	8.1%
Residents unemployed (registered)	Decreasing	308	346
Residents engaged in the local workforce	Increasing	4307	4232
Gross Regional Product (GRP) of Local Businesses	Increasing	\$750m	\$777m



During 2024/25, the Shire continued to advance Goal 5 of the Strategic Community Plan by delivering initiatives outlined in the Corporate Business Plan (CBP) to strengthen access to employment opportunities across the Shire. These actions focused on identifying workforce development needs, supporting local business growth, and creating pathways for residents to participate in meaningful and sustainable employment. A key highlight was the emphasis on Regional Investment, with the Shire identifying the need for several new strategic initiatives commencing in 2025/26 to better prioritise and attract future investment. These include the development of a Housing Strategy and Industrial & Employment Land Needs Study, a Whole-of-Shire Advocacy Plan, and an Investment Attraction Strategy. Through collaboration with industry partners, training providers, and community stakeholders, the Shire worked to build capacity and promote inclusive economic participation, ensuring employment remains a cornerstone of community resilience and prosperity.

Economic Development Strategy review

During 2024/25, as part of the Economic Development Strategy review, the Shire completed a desktop background paper analysing the visitor economy, demographics, strategic context, and benchmarking against comparable regions. This foundational work will inform a Project Prioritisation Framework and support completion of the above initiatives to be developed in 2025/26. The groundwork laid this year provides a strong evidence base for prioritising future investment and aligning growth with regional sustainability objectives.

Promoting Kununurra as a Regional Centre and Attracting Investment

During the year, the Shire partnered with key regional stakeholders to position Kununurra as a vibrant regional centre and attract investment to grow the Shire's Gross Regional Product (GRP). A Memorandum of Understanding was established with the Kimberley Development Commission, East Kimberley Chamber of Commerce and Industry, and MG Corporation to collaborate on strategic initiatives. Together, the partners advanced the development of a Town Centre Revitalisation Strategy and Business Case, which will provide a framework for securing funding and

delivering transformative projects in the Kununurra CBD. Consultants were appointed, and community engagement activities commenced, including forums and workshops to inform the draft masterplan. These efforts laid the foundation for future investment and economic growth, reinforcing Kununurra's role as a regional hub for commerce, tourism, and community development.

Advocating for Industry Diversification and Resilience

During the year, the Shire actively engaged with industry stakeholders to support and advocate for diversification and resilience across the East Kimberley economy. Engagement occurred through key strategic projects, including the Local Planning Strategy review, the development of the Recreation and Events Strategy, and the Town Centre Masterplan and Revitalisation Strategy. The Shire also advocated for critical infrastructure, housing, and policy reforms to enable sustainable growth. In addition, a comprehensive desktop background paper was completed, analyzing the visitor economy, demographics, strategic context, and benchmarking against comparable regions. This foundational work will inform the development of a Project Prioritisation Framework, Advocacy Plan, Housing Strategy, and Investment Attraction Strategy in 2025/26, positioning the region for long-term economic stability and growth.

Expanding Tourism through the East Kimberley Tourism Plan

During the year, the Shire worked closely with local businesses and tourism associations to implement the East Kimberley Tourism Plan and strengthen the region's visitor economy. Engagement was ongoing with key stakeholders, including the East Kimberley Marketing Group and the Kununurra Visitor Centre. The Shire actively supported initiatives such as the launch of the Book the Dream marketing campaign and contributed to strategic planning for major future events, including the Kimberley Eclipse in 2028 and its implications for airport capacity. Additionally, the Shire participated in an internal review of the Tourism Plan to ensure alignment with emerging opportunities and challenges. These efforts reinforced the region's profile as a premier destination and laid the groundwork for sustainable tourism growth.



Connection

Improving physical and social connectivity within the Shire. Utilising strong communication and travel links to improve connectivity with family, friends and services in Perth and beyond.

6 Accessible places

7 Connecting to the world

8 Connecting our cultures

One of the main focus areas of the Shire is to improve connectivity in the East Kimberley region. This means ensuring that people, goods and information can move easily and safely within and beyond the area.





Goal 6

Accessible places

Encouraging active, healthy lifestyles

Shire Role: Ensure that facilities and services are in place to make engaging in healthy behaviours the easy option

Goal Outcomes:

Towns are easy to get around safely and sustainably

Places are connected by safe, accessible, well maintained roads, footpaths, cycle ways and trails.

Access to services

Attractive and resilient Town Centres that connect residents and visitors to shops and services

Indicators of Progress

Measure	Target	Previous Result	Current Result
Community satisfaction with footpaths, trails and cycleways	Industry av. (52)	35	45
Community satisfaction with local roads	Industry av. (46)	29	27
Community satisfaction with Kununurra Town Centre	Industry av. (45)	34	35



Disability Access and Inclusion

The Shire's Disability Access and Inclusion Plan (DAIP) serves as an important strategy, guiding efforts to foster a more accessible and inclusive community. While the Shire is legally required to maintain and implement a DAIP, the dedication to improving access and inclusion also brings direct benefits to the community.

The table below shows the specific areas targeted for action, along with the strategies or initiatives that have been completed. Some of the significant achievements during the reporting period include:

- The Shire collaborated with Sport4All to enhance inclusive sports in the region, leading to a three-part documentary called Inclusive Sport in Regional Australia. This series features initiatives in Kununurra, Wyndham, and Warman that promote accessible and culturally relevant sports for people with disabilities. By sharing local stories and offering practical training from Inclusion Coach Lucy Ballard, the project strengthened community capacity for lasting inclusion and supported DAIP objectives for access and participation.
- The Shire worked with Wayfinder's Building Accessible Employers program to advance inclusive employment at the Kununurra School and Community Library. The focus was on making practical workplace adjustments and updating hiring practices to better employ people with disabilities. Staff collaborated to create effective systems and support, resulting in a more confident work environment. This initiative showcases the Shire's commitment to inclusive employment and demonstrates that these practices are both achievable and

beneficial within regional public sector settings.

- During the aquatic redevelopment and improvements at the Kununurra Leisure Centre, the Shire made progress constructing a Changing Places facility to improve access for individuals with high support needs. This specially designed restroom includes features like a height-adjustable changing table, a ceiling hoist, and ample space for carers. The project addresses community concerns about accessibility in sports and recreation, supports universal design, and, when complete, will allow more people with disabilities to use the Leisure Centre and participate equally in events and activities, in line with DAIP goals for accessible facilities and services.

Cycling Strategy Kimberley 2050

During the year, Council endorsed the Cycling Strategy Kimberley 2050 as an informing document to guide future planning and investment in active transport infrastructure across the region. This strategy sets a long-term vision for creating safe, accessible, and connected cycling networks that support healthy lifestyles and sustainable travel.

By adopting this strategy, the Shire has taken an important step towards improving accessibility and connectivity for residents and visitors. It will help shape future projects such as the Kununurra Shared Path Project, ensuring that new pathways are designed for multiple users - including cyclists, pedestrians, and mobility scooter users - to promote inclusive and active transport options.

The Cycling Strategy Kimberley 2050 reflects the Shire's commitment to building a liveable and

Outcome Area	2024-25		2025-26
	Initiatives planned	Initiatives completed	Initiatives planned
1 Services and Events	8	7	4
2 Buildings & facilities	2	4	2
3 Information	4	0	4
4 Services	3	4	3
5 Complaints	2	2	1
6 Consultation	4	4	4
7 Employment	6	6	5
Total actions	29		

connected community, where cycling and shared paths are practical and enjoyable choices for all.

Kununurra Shared Path Project

The Kununurra Shared Path Project started in 2019 to enhance connectivity and promote active transport across the town. This multi-stage initiative is designed to provide safe, accessible pathways for pedestrians and cyclists, linking residential areas, key community destinations and supporting residents without access to a car.

Stage 3 of the Kununurra Shared Loop Path will complete the circuit around Coolibah Drive, bridging the gap between local schools and the Leisure Centre. This new section begins at the Post Office, where the existing path currently ends, and extends through to the Chestnut Avenue.

Once complete, this link will create a more direct route between East Kimberley College, the Kununurra School and Community Library, and the Kununurra Leisure Centre. By reducing the number of road crossings, the project will improve safety and convenience for students, families, and residents, encouraging greater use of active transport options.

The shared path network will not only benefit residents but also for visitors. By providing a scenic and accessible route around town, the project enhances the experience for tourists exploring Kununurra on foot or by bike. Increased foot traffic near retail areas and hospitality venues will create opportunities for local businesses to attract and engage customers, supporting economic growth and promoting Kununurra as a welcoming, active destination.

Wyndham Port Trail Upgrade

In 2024/25, the Shire undertook planning and advocacy to secure funding for the upgrade of the Wyndham Port Trail, the walking and cycling track linking the main settlement of Wyndham Three Mile to the historic port precinct. This project aims to improve safety, accessibility, and amenity along the popular route, creating a high-quality recreational and tourism asset that encourages active transport and enhances visitor experiences.

The proposed upgrades include resurfacing the existing trail, installing improved signage, and adding

shade and seating areas to support community use and attract tourists exploring Wyndham's unique heritage and natural landscapes. While officers actively explored funding opportunities during the year, no suitable funding source has been identified to date. Officers will continue these efforts into 2025/26 to secure investment and deliver this important community and tourism project.

Kununurra Town Centre Revitalisation

In 2024/25, the State Government, through the Kimberley Development Commission (KDC), supported the Shire to advance its vision for revitalising Kununurra's town centre, securing \$327,500 in funding to progress this critical initiative. This investment marks a significant step towards creating a vibrant, inclusive, and economically resilient town centre that reflects community aspirations and supports future growth.

Recognising the importance of collaboration, the Shire established the Kununurra Collaboration Group, bringing together key stakeholders including the Shire of Wyndham East Kimberley, MG Corporation, the East Kimberley Chamber of Commerce and Industry, and KDC. This group is leading Kununurra Reimagined, a project focused on community-led visioning and planning to transform the town centre into a dynamic hub for business, culture, and social connection.

During the year, the Collaboration Group commenced engagement activities to capture local perspectives and priorities, ensuring the revitalisation plan reflects the needs of residents, businesses, and visitors. Work also began on developing a concept plan and identifying opportunities for public space improvements, streetscape enhancements, and investment attraction strategies. These efforts aim to deliver a town centre that is safe, accessible, and welcoming, fostering economic activity and creating a sense of place for the East Kimberley community.

The project will continue into 2025/26, with next steps including detailed design development, funding applications for implementation, and further stakeholder engagement to maintain momentum and ensure a shared vision for Kununurra's future.



Revitalisation of historical Wyndham Port precinct

In 2024/25, the Shire progressed key initiatives to revitalise Wyndham's foreshore and historic port precinct, aiming to boost tourism, economic growth, and community activation. Major actions included planning for boat ramp upgrades, a new community jetty, improved transport links to the commercial port, and development of a concept plan and business case to transform the precinct into a vibrant hub for economic activity and cultural heritage. These initiatives address long-standing infrastructure challenges such as wastewater management and road logistics, creating a platform for sustainable development and improved accessibility.

The Shire partnered with the Kimberley Development Commission (KDC) to prepare a precinct plan for the foreshore, including O'Donnell Street, to unlock economic and social opportunities. KDC secured funding and hosted an initial engagement forum in December 2024, ensuring local voices shaped the process. The Commission began sourcing a consultant to lead the project, while the Shire prepared a Request for Quotation for complementary place development planning. These coordinated efforts set the stage for improved public spaces, stronger tourism appeal, and support for local businesses. The project remains on track for delivery into 2025–26, reinforcing the Shire's commitment to sustainable development and vibrant community destinations.

Barytes Road Design Works

In 2024/25, the Shire advanced design planning for the realignment and upgrade of Barytes Road to meet Restricted Access Vehicle (RAV) standards and improve connectivity to the Wyndham Port precinct. Detailed surveys and engineering assessments confirmed the need for significant grade modifications and reconstruction to address deteriorated pavement conditions and ensure compliance with heavy vehicle requirements. The design phase established a framework for a \$4 million upgrade project, supported by State Roads funding, with construction scheduled to commence in 2025/26. These works will enhance freight efficiency, support future industrial activity, and strengthen access to the port for regional economic development.

Road Maintenance

During the 2024/25 financial year, the Shire continued its commitment to maintaining and improving the local road network as part of the Annual Capital Works Delivery Program. This program ensures safe, reliable transport routes for residents, businesses, and visitors, supporting connectivity and economic activity across the region.

Road maintenance formed a significant component of the Shire's infrastructure expenditure. Works included routine maintenance, renewal of sealed roads, and targeted upgrades to improve safety and extend asset life. While some planned capital works were delayed due to limited market interest in tenders, the Shire prioritised essential maintenance to keep roads serviceable and compliant with safety standards.



Goal 7

Connecting to the world

Creating access and turning our remoteness into a positive experience

Shire Role: Advocate for, and develop, improved transport and communications links to the East Kimberley to keep residents and visitors well connected.

Goal Outcomes:

Transport connections

People and goods are able to move freely in and out of the East Kimberley

Communications connections

Everyone in the Shire has access to high-speed, resilient and secure internet access

Indicators of Progress

Measure	Target	Previous Result	Current Result
Community satisfaction with airport	Industry Av. (52)	64	64
Community satisfaction with telecommunications	Industry av. (44)	37	39
Wyndham Port Vessel visits	Increasing	129	130
Number of Passenger arrivals at the East Kimberley Regional Airport (EKRA)	Increasing	47,845	47,479



The Shire continued to prioritise transport connectivity during 2024/25, recognising its vital role in supporting economic growth, tourism, and community wellbeing. Living in a remote region presents unique challenges, and the Shire's efforts focused on planning, advocacy, and infrastructure improvements to ensure people and goods can move freely in and out of the East Kimberley.

East Kimberley Regional Airport

The East Kimberley Regional Airport remains a cornerstone of transport connectivity for the region. During 2024/25, the Shire undertook several strategic initiatives to improve infrastructure and position the airport as a gateway for tourism, business, and community access.

Significant funding was secured for airside upgrades, including extending the runway from 1,829 metres to 2,370 metres, enabling unrestricted operations for larger aircraft such as the Boeing 737-800. This investment supports the long-term goal of attracting direct interstate flights, reducing travel time for residents and visitors, aligning with the WA Visitor Economy Strategy and boosting tourism potential.

Work commenced on updating the Airport Master Plan to align with future growth projections and regional development priorities. This review considers passenger demand, freight opportunities, and integration with tourism strategies.

Council approved the establishment of the Airport Committee to provide governance and oversight for airport operations and development. The committee's role includes guiding infrastructure planning, monitoring compliance, and advocating for funding opportunities.

Wyndam Port Operations

In 2024/25, the Port of Wyndham continued to play a vital role in supporting regional trade and industry, despite fluctuating market conditions. Kimberley Metals Group maintained its iron ore transshipment operations, loading a total of 12 vessels during the year. However, a downturn in mining activity across the East Kimberley resulted in reduced demand for diesel, leading to a 60% decrease in petroleum tanker visits, dropping from 10 vessels in 2023/24 to 4.

During the year, the Port Operator, Cambridge Gulf Limited, obtained approval from the Department of Agriculture, Fisheries and Forestry to import bulk fertiliser through the port. While only one fertiliser cargo was imported in 2024/25, volumes are expected to grow in future years as demand increases.

Other vessel types visiting the Port of Wyndham remained relatively steady compared to previous years, including cruise ships, live cattle exports, and maize shipments, reinforcing the port's role as a multi-purpose gateway for trade and tourism in the East Kimberley.

Advocacy for transport connections

The Shire continued to advocate for sustainable direct flights to the East Coast, in line with the WA Visitor Economy Strategy. These efforts aim to boost tourism, attract investment, and improve accessibility for residents.

Advocating for Investment in Road Infrastructure
During the year, the Shire actively advocated for increased investment in the regional road network, including the development of the Kununurra heavy haulage route and securing additional Federal funding for Shire roads. Councillors and officers engaged with Federal Ministers as part of the Kimberley Regional Group delegation in November, presenting the case for critical road upgrades to support economic growth and improve safety. Further discussions focused on funding mechanisms for future road development and opportunities to create Aboriginal employment and business participation through infrastructure projects. These advocacy efforts reinforced the importance of a resilient transport network to enable industry diversification, improve connectivity, and support regional development.

Road Network Improvements

The Shire worked with industry partners to address critical freight routes, including Moonamang Road, Weaber Plain Road, Mills Road, and Ivanhoe Road.

- **Moonamang Road Upgrade**
In 2024/25, the Shire collaborated with industry partners to progress design and planning for Moonamang Road improvements. Works will focus on intersection reconstruction and

pavement upgrades to meet Restricted Access Vehicle (RAV) standards, enhancing safety and efficiency for heavy haulage servicing the Ord agricultural area and Wyndham Port.

- **Weaber Plain Road Improvements**
Design planning advanced for upgrades to substandard sections of Weaber Plain Road, a critical freight route for agricultural and industrial transport. Proposed works include widening, strengthening pavement, and improving intersections to accommodate RAV requirements, reducing maintenance costs and improving freight reliability.
- **Mills Road Intersection Works**
The Shire initiated plans to reconstruct key intersections along Mills Road to improve traffic flow and safety for heavy vehicles.

These upgrades will support efficient movement of goods between farming operations and major transport corridors, and support future planned mining activities, contributing to regional economic growth.

Advocating for Export Infrastructure and First Port of Entry Status

During the year, the Shire actively advocated for investment in export facilities at Wyndham Port and the East Kimberley Regional Airport, including securing First Port of Entry (FPOE) status for Wyndham. Achieving FPOE designation is critical, as it allows vessels subject to biosecurity control to enter Australia directly, significantly increasing trade opportunities and enabling Ord Valley produce to be exported more efficiently. The Shire engaged with State and Federal Governments and key stakeholders, including the Northern Australia Infrastructure Facility (NAIF), to advance this priority. These advocacy efforts were successful, resulting in funding allocations from both levels of government to deliver infrastructure upgrades required for Wyndham Port to become a Port of First Entry. This milestone positions the region for expanded trade, economic growth, and improved global market access.

Kalumburu Road - Transfer of Management to State Government

In 2024/25, the Shire advanced plans to transfer

management responsibility for Kalumburu Road to the State Government, recognising its strategic importance as a regional connector and freight route. Engagement with Main Roads WA and other stakeholders focused on defining the transfer process, funding arrangements, and long-term maintenance obligations. This transfer will deliver significant benefits, including improved road standards through State-led upgrades, reduced financial burden on the Shire, enhanced connectivity for freight, tourism, and community access, and greater climate resilience through infrastructure designed for harsh conditions. Next steps in 2025/26 include formalising negotiations with Main Roads WA, securing funding commitments, and developing an implementation timeline to ensure a smooth transition and sustained investment in this critical transport corridor.

Telecommunications Investment

During 2024/25, significant progress was made to improve telecommunications infrastructure across the Shire. These investments, delivered through partnerships between state and federal governments and private providers, aim to strengthen digital connectivity for residents, businesses, and visitors. Highlights during the year included:

- The East Kimberley region received \$7.7 million under the Commonwealth Regional Connectivity Program to upgrade mobile coverage and internet services, improving reliability and resilience.
- Development approvals were granted for new telecommunications facilities at strategic sites in Kununurra, including Crossing Falls Road, Research Station Road, and Berkeley Crescent, enhancing service reach and capacity.
- The Shire's Draft Local Planning Strategy identifies telecommunication infrastructure as a critical priority for liveability and economic growth. It advocates for continued planning and funding to ensure networks keep pace with consumer demand and remain resilient.

These initiatives benefit the Community through improved mobile and broadband services for households and businesses, enhanced emergency resilience and connectivity for remote communities and greater support for tourism and investment through reliable digital services.





Goal 8

Connecting our cultures

Celebrating and connecting our rich community, culture and heritage

Shire Role: Partner with community groups to bring our culturally diverse community together, creating vibrant and inclusive communities.

Goal Outcomes:

Community participation

Active and resilient community groups and volunteers

Culture and art

Celebrate the East Kimberley's art, culture and heritage

Indicators of Progress

Measure	Target	Previous Result	Current Result
Community satisfaction with events, art and cultural activities (out of 100)	Industry av. (52)	58	56
Community satisfaction with local history and heritage (out of 100)	Industry av. (58)	46	49
% of Shire residents of 15 years and over volunteering (ABS)	Increasing	22.5%	16.2%



Shire Officers worked closely with the community and key stakeholders to foster cultural inclusion, social wellbeing, and participation in 2024/25. These efforts aimed to build stronger neighbourhood and family networks while improving access to services that celebrate diversity and connection.

Highlights for the year included partnering with PCYC to deliver Beats on the Streets, a vibrant event promoting youth engagement and cultural expression. The team also contributed to major cultural celebrations by serving on the NAIDOC Week and 16 Days in WA committees, assisting with event planning and grant applications to ensure inclusive and well-supported activities.

Community Development continued to support local clubs and volunteer organisations by providing guidance on grant applications and event coordination, strengthening their capacity to deliver community-led initiatives. The Shire also facilitated the Kimberley Digital Discovery Program in Kalumburu, Doon Doon, Wyndham, and Kununurra, helping residents access digital tools and skills to stay connected.

Early childhood engagement was enhanced through Read Rhyme and Shine in the Park, connecting families with library services and promoting early literacy in a culturally inclusive setting. These initiatives reflect the Shire's commitment to creating opportunities for participation, celebrating cultural diversity, and building a connected, resilient community.

Increasing Community Participation and Volunteering

During the year, the Shire undertook initiatives to increase community participation in local groups and volunteering, with a focus on developing best-practice processes and reviewing support programs. A Volunteer Management process was introduced, including registration forms, a central volunteer register, and a volunteer guide to ensure compliance and improve volunteer engagement. Work also progressed on reviewing the Community Grants Program, with data analysis of the past five years of recipients and benchmarking against other local governments. The program was highly subscribed,

funding a diverse range of events, programs, and facility projects, and a second round was released in Quarter 4.

Officers also progressed the establishment of a dedicated Club Development Officer role to strengthen governance, assess facility and program needs, and provide capacity-building opportunities for community groups. These actions aim to foster stronger social cohesion, empower local organizations, and create pathways for residents to contribute meaningfully to community life. This role was embedded in the 2025/26 budget at 0.5 FTE, with a plan to scale to 1.0 FTE subject to securing external funding opportunities to enable full implementation.

Community Grants

During 2024/25, the Shire continued its commitment to strengthening local capacity and fostering vibrant communities through the Community Grant Program. With a total budget allocation of \$415,000, the program provided financial assistance to not-for-profit organisations and community groups delivering sporting, cultural, environmental, and social initiatives across the region. These grants supported high-quality events, programs, and services that align with the Strategic Community Plan, ensuring that community-led projects contribute to the liveability and sustainability of the East Kimberley. Engagement efforts included targeted outreach to local groups and public promotion through multiple channels, reinforcing the Shire's dedication to inclusive participation and transparent processes.

The following projects received funding from the shire:

Wyndham Historical Society - Wyndham's Big Wheel
The project was the restoration and installation of Wyndham's 'Big Wheel' at the Wyndham Museum. The installation featured a historic 1914 Werner Ammonia Refrigeration Compressor and 6m flywheel (locally known as "The Big Wheel"). The project included informational signage and was designed to provide a landmark for visitors to the Wyndham Port precinct. The total project cost was quoted at \$70,000, of which funding was secured from Lotterywest, Horizon Power, and the Foundation for Rural and Regional Renewal. The club allocated its own funds and significant

volunteer labour. They requested \$14,900 from the Shire to complete the project. The Historical Society also gained the support of local organisations such as East Kimberley Job Pathways, the Wyndham Work Camp and WYAC to assist with implementing the project.

Kununurra Picture Gardens Projector

Kununurra Picture Gardens sought funding to replace its ageing cinema projector with a new laser model, addressing frequent failures and high repair costs. The \$250,000 project was supported by community fundraising and applications to external funding bodies. The Shire contributed \$15,000 to engage a professional grant writer and assist with projector costs, ensuring the region's only cinema continues to provide vital cultural and recreational opportunities.

Pilbara Kimberley University Centres Project

Pilbara Kimberley University Centres applied for \$15,000 per year over two years to help establish the East Kimberley Regional University Study Hub, providing campus-style facilities and support for online students. The \$1 million initiative aims to improve access to higher education for regional and remote communities. The project aligns strongly with the Shire's Corporate Business Plan and responds to community feedback highlighting the need for tertiary education, youth engagement, and adult learning pathways.

Wunan Foundation East Kimberley Aboriginal Achievement Awards

Wunan Foundation applied for \$20,000 to go towards the East Kimberley Aboriginal Achievement Awards (EKAAA). The EKAAA focuses on rewarding individuals and organisations whose contributions have enhanced the cultural, social, and economic development of Aboriginal people in the East Kimberley. The Shire contributed \$15,000 to the event held in Kununurra providing an opportunity for indigenous community members to showcase their culture, achievements, business successes.

East Kimberley Discovery and Interpretative (Welcome) Centre Concept

During the year, the Shire progressed planning for the East Kimberley Discovery and Interpretative (Welcome) Centre concept, aimed at addressing a significant public infrastructure gap and creating a regional facility that delivers cultural, social, and economic benefits. The proposed centre will provide space for Waringarri Arts, the Kununurra Historical Society, the Kununurra Visitor

Centre, and event areas, while connecting to Lily Lagoon to enable watercraft and tour boat access. In 2024/25, the concept was incorporated into the Regional Place Planning Project (RPPP), which formally commenced in March. A feasibility study was initiated to assess viability, location, and scope, ensuring alignment with broader foreshore planning and funding strategies. This study will inform a detailed business case to attract investment and deliver a facility that celebrates local heritage, supports tourism, and strengthens community identity.

Business Case for East Kimberley Discovery and Interpretative (Welcome to WA) Centre

During the year, the Shire advanced work on developing a business case to secure future funding for the East Kimberley Discovery and Interpretative Centre, a landmark project designed to address a significant public infrastructure gap and deliver cultural, social, and economic benefits. The proposed facility will include space for the Visitor Centre, Argyle Diamond Museum, art gallery, exhibition areas, and museum, creating a regional destination that celebrates local heritage and supports tourism. Internal discussions were held regarding potential funding opportunities, and research was completed on the facility footprint, financial modeling, and anchor tenants to ensure long-term sustainability. Officers also explored funding options and commenced work on a cost-benefit analysis. The concept was integrated into the Regional Place Planning Project (RPPP), which began in March, to align with foreshore planning and broader revitalization strategies. This business case will form the foundation for attracting investment and delivering a facility that enhances community identity and economic growth.





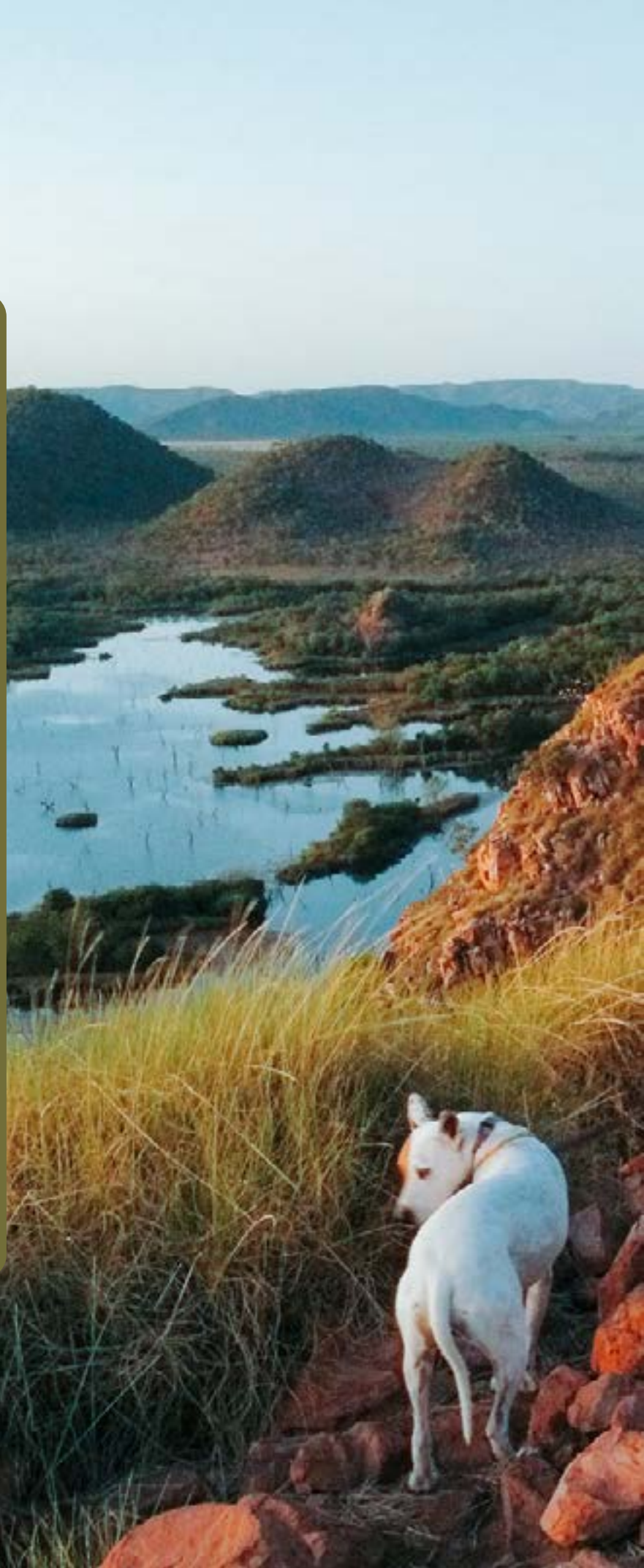
Sustainability

Protecting and enhancing our spectacular natural environment and relaxed lifestyle, through sustainable growth and community-driven leadership.

9 Conserving country

10 Community-driven leadership

The spectacular natural environment and relaxed lifestyle on offer are some of the main attractions of living in the Shire. It is important to maintain a balance so that the region can grow and thrive without compromising these lifestyle benefits.







Goal 9

Conserving Country / Sustainable environment

Protect and enhance our unique natural environment for generations to come

Shire Role: The Shire will develop and implement plans to protect our unique environment, while meeting current and future community land use needs.

Goal Outcomes:

Protect and enhance our natural environment

We care for and enjoy our unique natural environment

Climate Change

Infrastructure is designed for our harsh climate

Indicators of Progress

Measure	Target	Previous Result	Current Result
Community satisfaction with conservation and environmental management	Industry av. (52)	41	41
% cost of insurance above Rest of Australia	National average	284%	284%
% waste diverted from landfill	Increasing	28%	37%
Trees Planted	>200	25	15
WALGA Climate Resilient Council (adaptation) Plan actions implemented	Increasing	-	-
Hectares lost to Bushfire within the Shire	Decreasing	1,073,000	58,000



Protect and enhance our natural environment

The Shire is committed to helping to safeguard the region's unique natural landscapes and biodiversity. With responsibility for managing numerous reserves across the Shire, including the iconic Bastion in Wyndham, the Shire plays a vital role in preserving ecological values while enabling community access and enjoyment. Through strategic planning, on-ground conservation efforts, and collaboration with Traditional Owners and stakeholders, the Shire continues to work towards protecting and enhancing the natural environment for current and future generations.

Expand the urban tree canopy in Kununurra and Wyndham

In 2024/25, Shire officers completed planning and design work for an expansion of the urban tree canopy across Kununurra and Wyndham. This important work will enable work to begin in 2025/26 with a planned budget of \$200,000 for a tree planting program in Kununurra and Wyndham.

Updating the Kununurra Foreshore Plan and Establishing Priorities

During the year, the Shire adopted the updated Kununurra Foreshore Plan in August 2024, marking a key milestone in planning for the sustainable development and enhancement of the Lake Kununurra foreshore. Work progressed toward establishing a dedicated working group to set priorities and implement actions under the plan. The announcement of Regional Place Planning Project (RPPP) funding enabled the engagement of consultants to prepare detailed precinct plans, which will guide future projects and investment. These plans are being developed in conjunction with the Town Centre Masterplan to ensure an integrated approach to revitalization. The working group is anticipated to be formalized in late 2025 to oversee implementation and ensure community priorities are reflected in the foreshore masterplan.

Waste Management

In 2024/25, the Shire continued to implement its Waste Management Strategy, achieving significant progress towards reducing landfill and improving resource recovery. The Shire continues to increase the proportion

of waste diverted from landfill by promoting recycling initiatives and improved sorting of construction and demolition materials.

A key highlight was the Free Waste Weekend, which encouraged residents to dispose of bulky items responsibly, reducing illegal dumping and strengthening community engagement with sustainable practices. Infrastructure upgrades at Kununurra and Wyndham waste facilities improved compliance and safety, supported by LGIS risk assessments. The Shire also invested in community education campaigns to promote recycling and hazardous waste awareness, aligning waste management efforts with climate resilience objectives under the WALGA framework. These initiatives were funded through the Waste Management Reserve, ensuring the long-term sustainability of operations and infrastructure.

East Kimberley Regional Waste Disposal Facility

In 2024/25, the Shire continued work toward securing a site for the future Kununurra landfill operations as part of the East Kimberley Regional Waste Disposal Facility initiative. While no site was secured during the reporting period, proposals for alternative locations were actively investigated, and consultation with State Government agencies remained ongoing. Groundwater testing at the current facility produced satisfactory results, enabling the extension of its operational life and providing time to explore long-term solutions. In parallel, the Shire examined alternative waste disposal methods to reduce reliance on traditional landfill operations, reflecting a commitment to sustainable practices and environmental stewardship.

Although progress was slower than anticipated, these efforts laid the groundwork for informed decision-making and future planning. The project will continue into 2025-26, with a focus on identifying a suitable site, addressing regulatory requirements, and engaging the community to ensure the region's waste management strategy supports both environmental sustainability and population growth.

Climate Change

Implementation of the Resilience Study

In 2024-25, the Shire progressed from planning to delivery on key resilience initiatives identified in the Resilience Study, which aims to strengthen disaster preparedness and climate change mitigation across the region. The study highlighted three priority locations for major infrastructure investment: Kununurra, Wyndham, and Kalumburu. During the year, the Shire successfully secured over \$14 million through Disaster Ready Funding Round 2 to upgrade the Kununurra Leisure Centre (KLC) as an emergency evacuation and recovery facility. A Grant Agreement is scheduled for early 2025, and initial planning has commenced to ensure the centre can serve as a critical hub during emergencies while maintaining functionality for community use in normal operations.

In addition, the Shire secured funding for Wyndham's emergency evacuation centre and will continue to collaborate with stakeholders to deliver these upgrades. Engagement with the Kalumburu community is planned for 2025-26 to explore funding opportunities for their evacuation centre, ensuring equitable access to disaster-ready infrastructure across the region. These investments represent a significant step toward building resilient communities, safeguarding lives, and supporting recovery in the face of climate-related risks.

Climate Resilient Council (Adaptation) Plan

In 2024/25, the Shire commenced preparatory work to develop a Climate Resilient Council (Adaptation) Plan, guided by WALGA templates and best practice frameworks. This initiative reflects the Shire's commitment to reducing vulnerability to climate impacts and ensuring long-term sustainability of community infrastructure. Initial actions included reviewing WALGA guidelines, identifying priority adaptation measures, and integrating resilience objectives into strategic planning documents such as the Corporate Business Plan. These steps lay the foundation for a comprehensive plan that will support future funding opportunities under the Commonwealth Natural Disaster Resilience Program and strengthen the Shire's capacity to respond to extreme weather events.

Kununurra Multi-Purpose Emergency Evacuation Centre

In 2024/25, the Shire secured over \$7 million in Federal funding through the Disaster Ready Funding Round 2 to upgrade the Kununurra Leisure Centre into a multi-purpose emergency evacuation and recovery facility. This investment ensures critical infrastructure is designed for the region's harsh climate and strengthens the Shire's capacity to adapt to increasingly severe weather events. Planning commenced during the year, with a Grant Agreement scheduled for early 2025/26. The upgraded centre will serve as a vital hub during emergencies while maintaining its role as a community facility, supporting resilience and safeguarding lives in the face of climate-related risks.

Alongside Kununurra, the Shire progressed planning for a Wyndham evacuation centre as part of a future Wyndham Community Hub, recognising the need for safe, climate-resilient facilities across the East Kimberley. These projects aim to provide secure shelters during cyclones, floods, and other extreme weather events, ensuring equitable access to emergency infrastructure for remote communities.

Container Deposit Scheme Expansion

During 2024/25, the State Government advised its intention to expand the Container Deposit Scheme in 2026 to include larger containers such as wine bottles. This planned change represents a significant step towards reducing litter and increasing recycling rates across Western Australia, including within the Shire of Wyndham East Kimberley. By incentivising the return of a broader range of containers, the scheme will help divert more glass and plastic from landfill, reduce environmental impacts, and support a cleaner, more sustainable region. The Shire welcomes this initiative as it aligns with local waste reduction goals and complements broader climate adaptation strategies aimed at protecting our unique environment.





Goal 10

Community-driven leadership

Leaders work with the community to develop and implement change in delivering positive outcomes

Shire Role: The Shire will lead positive change in the community and support the development of future community leaders.

Goal Outcomes:

Community engagement

Community is engaged in decision making with opportunities to share their views on things that affect them

Collaborative partnerships

Collaborative partnerships that build capacity and increase opportunities

Advocacy

Strong and consistent advocacy for local needs and priorities

Innovation

Embrace technology, creativity and innovation to solve complex problems

Indicators of Progress

Measure	Target	Previous Result	Current Result
Community satisfaction with Shire communication	Industry av. (44)	46	40
Community satisfaction with Shire leadership and advocacy	Industry av. (44)	51	47
Formalised partnerships with other agencies such as Memorandums of Understanding (MoU)	Increasing	4	5



Community Engagement

The Shire uses a range of engagement methods to inform decisionmaking on major projects, issues and policies to obtain feedback from the community. The views, skills, knowledge and experience of community are valued by Council. This community resource can be used to improve Council's outcomes. The Shire conducted various community engagement activities during the financial year 2023/24 to improve its services and performance. Some of these activities included:

Community Scorecard Survey

During the year the Shire conducted a community scorecard survey. This is an important engagement process to better understand the needs of our local community and to assess how we are delivering services, facilities, and programs. The survey received a record number of responses and these will help inform future projects and services delivered by the Shire.

Corporate Business Plan

During the year the Shire completed an update of the Corporate Business Plan following the adoption of the new Strategic Community Plan. The Corporate Business Plan (CBP) that sets out the projects and services the Shire.

The updated CBP also places a focus on place making. Place making brings together the Shire's different activities that occur in a place to consider the overall outcome for that location. This will support future efforts to revitalise the town centres of Kununurra, Wyndham Three Mile and Wyndham Port.

Customer Services

During 2024/25, the Shire's Customer Services team managed 546 community service requests through the Snap Send Solve platform, demonstrating strong engagement and responsiveness to local issues. The most common reports related to overgrown vegetation, damaged roads, and general facility requests, highlighting the Shire's focus on timely maintenance and community safety.

Youth Council

In 2024/25, the Shire took significant steps towards creating a Youth Council in Kununurra, recognising

the importance of giving young people a voice in local decision-making. Working in partnership with Kununurra Waringarri Aboriginal Corporation (KWAC) this initiative aims to empower young people to contribute ideas and perspectives on issues that affect them, fostering civic participation and strengthening future community leadership. Planning will continue into 2025/26, with the goal of launching the Youth Council as a formal advisory body within the Shire.

Collaborative partnerships

In 2024/25, the Shire strengthened collaboration with key stakeholders through formal agreements and ongoing partnerships that support community development and strategic priorities:

Kununurra Waringarri Aboriginal Corporation (KWAC)

The Shire entered into a Memorandum of Understanding with KWAC in February 2024 to coordinate delivery of the Integrated Youth Model and engage a Youth Partnership Facilitator. This MoU reflects a shared commitment to improving youth engagement and outcomes across the East Kimberley.

Ord River Magpies Football Club (ORMFC)

An MoU signed in 2024 was maintained with ORMFC to support collaborative efforts in community sport and recreation, ensuring alignment with the Shire's objectives for active and inclusive communities.

Beyond formal agreements, the Shire continued to work closely with regional organisations, Aboriginal Community Controlled Organisations, industry partners, and government agencies to deliver initiatives aligned with the Strategic Community Plan 2023-2033, including projects in youth services, cultural development, and emergency preparedness.

Advocacy

Advocacy remained a key focus for the Shire in 2024/25, ensuring local priorities were represented at State and Federal levels. The following are just some of the highlights of the advocacy work undertaken during the year:

Transport Connectivity

The Shire engaged with government agencies to emphasise the need for improved road infrastructure and freight routes, supporting economic growth and

community wellbeing.

Affordable Workforce Housing

Sustained advocacy secured a State Government election pledge to fund affordable housing at Water Lily Place, addressing critical workforce accommodation needs.

Emergency Preparedness and Climate Adaptation

The Shire successfully advocated for investment in climate-resilient infrastructure, resulting in significant Federal funding for the Kununurra Multi-Purpose Evacuation Centre.

Housing Strategy Development

Active participation in regional housing forums positioned the Shire as a key voice in shaping solutions for housing supply and affordability, paving the way for a comprehensive Housing Strategy.

These efforts demonstrate the Shire's commitment to championing community-driven priorities and influencing decisions that deliver long-term benefits for the East Kimberley.

Innovation

In 2024/25, the Shire focused on driving internal innovation to improve efficiency and service delivery. Key efforts included adopting new digital tools, streamlining processes, and enhancing data management systems to support informed decision-making. These initiatives reflect the Shire's commitment to modernising operations and building a foundation for smarter, more responsive local government.

Information, communication and technology

The Shire's ICT Strategy continues to progress in alignment with the Strategic Community Plan's innovation objectives. The strategy is structured around three key transformation projects, Project Renaissance, Project Marconi, and Project Cloudbreak, each targeting critical areas of digital infrastructure, service delivery, and operational efficiency. Key Progress Highlights included:

1. Enterprise Software Renewal

The Shire is transitioning from traditional ERP systems to a more integrated Enterprise Application Integration (EAI) model. A new customer-focused enterprise software solution is being scoped under Action 28.1 of the Corporate Business Plan

2. Connectivity Enhancement

Work is underway to improve digital connectivity between Kununurra and Wyndham offices. This includes upgrades to internal networks and remote access capabilities to support flexible work arrangements.

3. Cloud Migration

Migration to Office365 and other cloud-based productivity tools is progressing with completion planned for early 2025/26. This supports business continuity, remote collaboration, and improved digital service delivery under CBP Action 28.2.

During the year, a review of the ICT Strategy was initiated to ensure that the actions align with the latest innovations and software solutions.

Strategic Ratings Review

In 2024/25, the Shire prepared to implement recommendations from the Strategic Rating Review, which aims to ensure a fair and sustainable distribution of the rate burden across the community. The review included consideration of converting properties from Unimproved Value (UV) to Gross Rental Value (GRV) to better reflect usage and equity principles. While implementation did not commence during the reporting period, planning was carried forward into the 2024/25 Corporate Business Plan, with action scheduled to begin in Q3 as part of the budget process.

Due to the complexity of the proposed changes, the UV-to-GRV conversion will be undertaken in the 2025/26 financial year by a suitably qualified consultant. Community engagement will form a critical component of this process to ensure transparency and understanding of the impacts. These reforms represent an important step toward modernising rating practices and improving financial sustainability for the Shire.

Increasing internal capacity to deliver self-performing capital works

In 2024/25, the Shire advanced its initiative to develop and implement a business case for self-performing capital works, aimed at improving cost efficiency and delivery capacity. During the year, the Shire tested this approach through a dedicated three-person maintenance team supplemented by contractors. Projects completed under this model included sections of Weaber Plain Road and Egret Close, and will be followed in 2025/26 by Millington Drive, Lakeview Drive, and Wyndham footpath upgrades later in the year. These pilot projects provided valuable insights into



operational processes and cost structures, enabling the Shire to assess the viability of expanding self-performed works. A detailed review of project costs and performance will inform future decisions on scaling this approach to reduce reliance on external contractors and enhance responsiveness to community infrastructure needs. The initiative remains on track and will continue into 2025-26, with further analysis and refinement planned to ensure sustainable implementation.

Review and Maintain Strategic Resource Plans

In 2024/25, the Shire commenced preliminary work to update the Long Term Financial Plan (LTFP) to ensure integration with the Asset Management Plan and Workforce Plan. This process is critical for aligning financial sustainability with infrastructure renewal and workforce capacity. Initial steps included data collection from directorates on capital expenditure and grant funding, as well as preparatory work to clean financial journals and establish the LTFP framework.

Despite early progress, the full update was deferred to the 2025/26 financial year to allow for comprehensive integration and oversight by the CEO and Manager Finance. This decision ensures that the LTFP will incorporate accurate asset and workforce data, providing a robust foundation for long-term planning and informed decision-making. The updated plan will strengthen the Shire's ability to manage resources effectively and deliver services that meet community needs.

In 2024/25, the Shire progressed its review of the Asset Management Plan to ensure alignment with the Long Term Financial Plan and Workforce Plan. This work included developing asset management strategies for each significant asset category, detailing maintenance and renewal requirements to support sustainable service delivery. During the year, the Asset Management Strategy was completed, and officers began preparing a forward capital works program to identify renewal priorities and integrate these into the Long Term Financial Plan.

While some delays occurred due to pending financial data, the project remains on track, with reporting scheduled to the Audit and Risk Committee and further integration work planned for early 2025/26. These efforts will provide a clear framework for

managing infrastructure assets, ensuring financial sustainability, and supporting workforce planning for effective delivery of services across the Shire.

In 2024/25, the Shire continued planning and research to review the Workforce Plan, ensuring alignment with the Long Term Financial Plan and Asset Management Plan. This review is critical to maintaining organisational capability and sustainability, enabling the Shire to deliver services effectively while responding to future growth and operational demands. Initial work focused on assessing workforce requirements and identifying integration points with financial and asset strategies.

Although the review did not progress to full implementation during the reporting period, foundational research was completed, and work will continue into 2025/26. The updated Workforce Plan will provide a clear framework for staffing needs, succession planning, and resource allocation, supporting a coordinated approach to long-term service delivery and financial sustainability.

Procurement and Contract Management Innovation

In 2024/25, the Shire continued to embed innovation within its procurement and contract management practices to improve efficiency, transparency, and compliance. The Procurement Team undertook an early review of POL-2004 Purchasing Policy, ahead of schedule, to clarify minor ambiguities and introduce provisions enabling the engagement of procurement consultants during periods of resourcing need. This proactive approach ensures flexibility and continuity in service delivery.

The Contracts Team progressed development of a Contract Management Policy and Framework, designed to standardise processes and provide clear guidance across the organisation. These tools will strengthen governance, improve risk management, and support consistent contract administration. In addition, the Procurement and Contracts Team continued to expand the use of VendorPanel, integrating the entire procurement lifecycle into a single platform. This initiative enhances visibility, streamlines workflows, and supports best-practice procurement, reinforcing the Shire's commitment to innovation and operational excellence.

Compliance

Register of Complaints

Section 5.121 of the Local Government Act 1995 (Register of certain complaints of minor breaches) requires the complaints officer for each local government to maintain a register of complaints which records all complaints that result in action under section 5.110(6)(b) or (c) of the Act (Conduct of Certain Officials). Section 5.53 (2) of the Local Government Act 1995 requires that details of entries made under section 5.121 during the financial year in the register of complaints. The register of complaints is to include, for each recorded complaint:

- Name of Council Member about whom the complaint is made;
- Name of the person who makes the complaint;
- A description of the minor breach that the standards panel finds has occurred; and
- Details of the action taken under LGA s5.110 (6)(b) or (c)

In the financial year ending 30 June 2025, 0 complaint was entered into the Register of Complaints under Section 5.121 of the Local Government Act 1995.

The Shire maintains a separate register for misconduct complaints made against Officers in which 0 complaints were recorded during 2024/25.

Public Interest Disclosure

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information, and provides for the protection of those making such disclosure and those who are subject of the disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

There were no Public Interest Disclosures made to the Chief Executive Officer.

Delegation Review

In accordance with Section 5.46 of the Local Government Act 1995 a review was undertaken of the Shire's Delegations Register during this period.

Primary and Annual Returns

In accordance with Section 5.75 and 5.76 of the Local Government Act 1995 all relevant persons lodged an Annual Return by the due date of 31 August 2024 and a primary return within 3 months of their start date.

In accordance with the Local Government Act 1995 and the Local Government (Administration) Regulations

1996 a list has/has not been published (on the official website) of elected members and employees (by position) that lodged a primary return and annual return for the financial year ending 30 June 2025.

National Competition Policy Statement

The Federal and State governments have a Competition Principles Agreement in place, which is binding on local government. The Agreement requires the Shire to carry out several procedures and include a report on the matter in each year's Annual Report. The three areas that affect local government are:

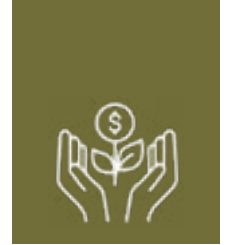
- Competitive neutrality - To remove benefits (and costs) which accrue to government business as a result of their public ownership.
- Structural reform - Local government is required to reform the structure of publicly owned monopoly businesses where it is proposed to introduce competition.
- Legislation review - To review legislation that restricts competition. The full requirements of the package are contained in a statement issued by the State Government.

Competitive neutrality

Local Governments are required to apply the principle of competitive neutrality to all business activities generating user-pays income. The principle of competitive neutrality is that Government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Annual Reports must show that a public benefit test has been conducted for all significant business activities to determine if competitive neutrality is in the public interest.

Within these criteria the Shire makes the following disclosure for the reporting period with respect to Competitive Neutrality:

- The Shire does not operate a business enterprise that has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or Public Financial Enterprise;
- The number of activities to which competitive neutrality principles have been considered but not applied in the reporting period is:
 - One - East Kimberley Regional Airport. A study into the operations of the East Kimberley Regional Airport concluded that competitive neutrality not be applied. Council will continue to monitor the benefits of applying competitive neutrality on an ongoing basis.
- During the reporting period the Shire did not



receive any complaints or did not become aware of any allegations of non-compliance with the competitive neutrality principles made by a private entity against the Shire;

- The Shire continues to monitor Council Policies and Local Laws for anti-competitive practices.

Structural reform

In this area, Council has no monopoly activities.

Legislation review

Council has a portfolio of local laws (previously known as by-laws) which may or may not conflict with the Competition Principles Agreement. These local laws will be reviewed to ensure compliance with the reporting requirements.

Section 3.16 of the Local Government Act 1995 requires that all of the Local Laws of Local Government must be reviewed within an eight year period after their commencement to determine if they should remain unchanged or be repealed or amended. There were no local laws reviewed in 2024/25.

Freedom of Information

In accordance with Section 96 and 97 of the Freedom of Information Act 1992, the Shire is required to publish an Information Statement, which details the process of applying for information under the Act, as well as information that the Shire provides outside the Act. 2024/25 FOI requests included:

- Number of FOI applications received: 1
- Number of successful applications: 1
- Number of applications cancelled: 0

Should you wish to obtain a copy of the Freedom of Information Act 1992 or associated regulations please visit the Western Australian Legislation website at <https://www.legislation.wa.gov.au/> where a full copy of all State Legislation is available, including updated versions. Further information about Freedom of Information can also be found on the Office of the Information Commissioner (WA) website at <https://www.oic.wa.gov.au/>

The Shire continues to promote transparency by providing access to information wherever possible outside the formal FOI process. FOI applications can be made through the Shire's website or by contacting the FOI Coordinator at mail@swek.wa.gov.au

The Information Statement can be accessed through the Shire of Wyndham East Kimberley's website at <https://www.swek.wa.gov.au/>

Record Keeping Statement

During the 2024/25 financial year, the Shire of Wyndham East Kimberley, as a Local Government Authority, was required under the State Records Act 2000 (WA) to maintain and report on its recordkeeping practices in accordance with its approved Recordkeeping Plan (RKP 2024028).

The Shire continued its commitment to recordkeeping in line with legislative requirements. The Shire's current Recordkeeping Plan (RKP 2024028) outlines the processes for the capture, management, and disposal of records in accordance with the requirements of the State Records Act 2000 (WA).

The Recordkeeping Plan (RKP 2024028) was approved by the State Records Commission on 21 November 2024 and is valid until 21 November 2029, by which time it must be formally reviewed and resubmitted to the State Records Office.

The Shire is committed to ensuring it meets the requirements of the Recordkeeping Plan through ongoing review of staff capability and by providing information and training sessions on an ad-hoc basis and when required. Training is conducted by both internal and external sources to meet identified training or informational needs.

The following performance indicators have been developed to measure the efficiency and effectiveness of the Shire's recordkeeping system:

- Records Management Induction video for all staff
- Regular training sessions and resources available to all staff
- Reports on records with 'outstanding' status
- Regular checks on electronic copies of records entered by non-records staff
- Daily monitoring of incoming and outgoing correspondence
- Updated work instructions and Records Management Procedures

The Shire will continue to monitor, review, and improve its recordkeeping systems to ensure ongoing compliance and best practice in information management.

Capital Works

The Director of Infrastructure and Strategic Projects, Paul Webb is responsible for the delivery of the Annual Capital Works Delivery Program. The Annual Capital Works Delivery Program is a comprehensive plan that outlines the key infrastructure projects that the Shire will undertake each fiscal year. These projects include road and bridge maintenance, park and recreation facilities, and public safety improvements. The program aims to enhance the liveability, connectivity for the residents and visitors of the region, as well as to support ensure the sustainability of our communities into the future.

The Plan is approved by Council as part of the adopted Annual Budget. A summary of the Capital Works linked the the Strategic Community Plan Focus Areas is published in the Corporate Business Plan each fical year. Expenditure againsted this summary can be found on the page, titled Delivery 2024/25. The table compares Council's approved program with the actual expenditure made during the year.

The total adopted capital works budget for 2024/25 was \$ 48,175,073. The total actual expenditure was \$20,245,243 or 42% of the adopted budget. Capital works expeniture included:

- \$1,720,358 invested in property, plant and equipment
- \$18,524,885 directed to infrastructure renewal and construction

Capital works	Budget 2024/25	Actual 2024/25
Property Plant and Equipment	1,387,930	1,720,358
Infrastructure renewal and construction	46,787,143	18,524,885
	48,175,073	20,245,243





FOCUS AREA Liveability

Community Facilities		Budget	Actual
Community Buildings	Kununurra Leisure Centre Squash Courts Air-conditioner Renewal 22/23	50,000	-
Community Buildings	Kununurra Leisure Centre-Aquatic Pool Renewal	13,623,000	3,792,947
Corporate Buildings	Kununurra & Wyndham - Shire building renewals	150,000	105,282
Corporate Buildings	Kununurra Depot - Buildings Upgrade - Shade	200,000	19,347
Corporate Buildings	Kununurra Pound Upgrade Works	20,000	10,475
Parks	Celebrity Tree Park - All Abilities Upgrade	3,290,000	828,334
Parks	Wyndham Parks - Playground equipment refurbishment	25,000	-

FOCUS AREA Sustainability

Internal assets		Budget	Actual
Information Technology	CCTV - Infrastructure Works	7,930	-
Information Technology	Laptop and Desktop Upgrades	60,000	214,791
Information Technology	Printers and Office Equipment	5,000	-
Information Technology	Server and Network Renewal	100,000	-
Information Technology	System Development	60,000	32,525
Information Technology	Upgrade Storage Capacity CCTV System	20,000	-
Staff Housing	Purchase of Residential Property	-	833,467
Mobile Plant	Plant Replacement - Heavy - Purchase Price	300,000	76,900
Mobile Plant	Plant Replacement - Light - Purchase Price	150,000	-
Mobile Plant	Plant Replacement - Medium - Purchase Price	150,000	73,261

Drainage		Budget	Actual
Drainage	Hibiscus Drive Drainage	30,000	0
Drainage	Drainage Works - Self Performing	225,000	0

Environment		Budget	Actual
Waste Management	Kununurra Landfill Site - Extend Operating Face	20,000	-
Waste Management	Kununurra Landfill Site - Storm Water & Bores	60,000	-
Waste Management	New Waste Management Facility Kununurra - Design	340,000	100,197

FOCUS AREA Connection

Transport		Budget	Actual
Airport	East Kimberley Regional Airport - Plant Replacement	65,000	-
Airport	East Kimberley Regional Airport - Apron Lighting	28,000	-
Airport	East Kimberley Regional Airport - Carpark Upgrade	81,000	-
Airport	East Kimberley Regional Airport - CCTV	36,000	46,256
Airport	East Kimberley Regional Airport - Eastern General Aviation Apron Reseal	35,000	-
Airport	East Kimberley Regional Airport - Laine Jones Drive Extension	550,000	12,000
Airport	East Kimberley Regional Airport - Security Fence Upgrade	85,000	-
Airport	East Kimberley Regional Airport - Stage 2 Runway and Associated Infrastructure Upgrades	17,399,626	8,165,081
Airport	East Kimberley Regional Airport-Flight Information Display System Replacement	14,000	-
Airport	East Kimberley Regional Airport-Pavement Rejuvenation	220,000	-
Airport	East Kimberley Regional Airport - Cabin Baggage Screening	-	197,400
Marine	Wyndham - Anthon's Landing Structural Renewal Works	164,000	-
Marine	Wyndham Boat Launching Facility - North Boat Ramp	1,000,000	10,448
Roads	Carlton Hill Road - Bridge Construction (HVSPP Funded)	3,000,000	1,268,382
Roads	Kalumburu Road - Re-sheet (Main Roads Department)	2,233,676	419,475
Roads	Lake Argyle Road Stage 4 - Main Roads	700,000	1,971,055
Roads	Lakeview Drive - Black Spot Project 22/23	604,240	375,668
Roads	Millington Drive Upgrade - Expenditure	90,000	-
Roads	Mulligans Lagoon - Re-sheet and Flood-way Improvements	120,000	28,835
Roads	Packsaddle Springs Rd Drainage and Road Improvement Stage 2 - Remote Aboriginal Communities	300,000	-
Roads	Road Reseal Program 2024/25	1,000,000	-
Roads	Weaber Plain Rd - RRG Project 23/24	300,000	59,562
Roads	Weaber Plain Rd/Mulligan Lagoon Rd Intersection	241,476	-
Roads	Weaber Plain Road - RRG Project 22/23	290,000	373,912
Roads	Weaber Plain Road Upgrade - RRG Project 21/22	311,625	226,064
Streetscape	Kununurra Disruptive & Protective Hardcovers	39,500	-
Streetscape	Kununurra Town Entrance - Upgrade to reticulation	125,000	44,188
Streetscape	Wyndham Footpath	250,000	1,199

Source: Actual capital expenditure - Synergy Expenditure Report Infrastructure, property, plant and equipment - Manager Finance

Financial Summary

The Shire's Statement of Comprehensive Income for 2024/25 shows an overall surplus. This figure combines everyday operations with one-off items, such as depreciation (a non-cash cost for using assets) and income from capital grants. It's important to note that capital grants can only be used for building or upgrading assets, not for day-to-day running costs. If operating expenses are higher than income, the shortfall must be covered by other sources like reserves or borrowings.

During the year, the Shire earned \$24.49 million in operating revenue and incurred \$32.54 million in operating costs. These costs include \$9.28 million for depreciation, representing the gradual wear and tear of long-life community assets (buildings, roads etc.). Capital grants, subsidies and contributions totalled \$16.57 million, resulting in an overall net surplus of \$13.52 million.

Overall, this result shows that the Shire continues to depend on external funding for major infrastructure projects and must manage its day-to-day costs carefully because of its small ratepayer base.

Statement of Financial Position

The Statement of Financial Position presents the financial status of the Shire as at 30 June 2025. Assets comprise cash balances, receivables, and the Shire's substantial infrastructure portfolio, while liabilities reflect obligations including payables, provisions, and borrowings.

Current assets are those expected to be converted into cash within twelve months, whereas non-current assets primarily consist of infrastructure, buildings, plant, and equipment that deliver long-term benefits to the community. Correspondingly, current liabilities denote obligations due within the ensuing year, with non-current liabilities representing commitments payable over an extended period.

As of the end of the financial year, the Shire reported total assets of \$389,055,950 and total liabilities of \$42,001,960, demonstrating a robust financial position underpinned by a significant asset base.

Statement of Cash Flows

The Statement of Cash Flows shows how cash was managed by the Shire during the year, highlighting how operations and commitments are funded. Cash flows are classified into three categories:

- Operating activities – receipts from rates, fees, charges, interest and operating grants
- Investing activities – purchase and construction of assets, proceeds from asset sales and capital grant income
- Financing activities – borrowings and loan repayments

During 2024/25:

- Net cash generated from operating activities was \$6,984,333
- Net cash used in investing activities totalled \$9,275,312, largely due to the timing of major asset projects and associated grant receipts
- Borrowings increased by \$3,409,784 to support planned capital works

These movements indicate that the Shire remains capable of meeting its commitments while continuing to invest in community assets.

Statement of Financial Activity (previously called the Rate Setting Statement)

This statement, once known as the Rate Setting Statement, explains how much funding for the Shire's operations and projects must come from rates after accounting for other income sources.

For 2024/25, the year ended with a surplus of \$9,520,698, even though the budget aimed to break even. This was mainly due to the timing of the capital works program, with unfinished work and unspent grants being carried forward into the next year. The surplus will be reviewed during the Mid-Year Budget Review to make sure planned projects move ahead as intended.

Capital Program 2024/25

Capital Works

The Shire allocates substantial resources to the renewal and enhancement of its infrastructure, ensuring that community requirements are met and that assets are maintained in a safe and functional condition.

Capital expenditure for the year totalled \$20,245,243. This included:

\$1,720,358 invested in property, plant and equipment

\$18,524,885 directed to infrastructure renewal and construction

This investment supports asset longevity and responds to community priorities identified through the Strategic Community Plan and Corporate Business Plan.

Grant Funding

The Shire has been successful in obtaining external funding, greatly boosting its ability to carry out major projects that would be difficult to achieve with limited local resources. This funding comes from competitive grants as well as regular statutory allocations.

Federal Government funding

Total Federal funding received during 2024/25 was \$28,135,212, including:

- East Kimberley Regional Airport - \$12,050,665
- Kununurra Multi-Purpose Emergency Evacuation Centre - \$7,063,749
- Financial Assistance Grants - \$3,225,499
- Wyndham Boat Ramp - \$2,000,000
- Other programs - \$3,795,299

State Government funding

Total State funding in 2024/25 was \$10,112,568, including:

- Department of Sport and Recreation - \$5,175,692
- Main Roads WA and election commitments - \$3,142,870
- Regional Roads Group - \$983,894
- Other small grants - \$810,112

Rates

Rates remain the primary source of operational funding for the Shire. In the 2024/25 financial year, rates accounted for approximately 42% of total operating revenue, with the remaining 58% derived from fees, charges, interest income, and government grants. Rates were levied assessed on 2,812 properties throughout the district.

Maintaining consistent service levels across a geographically extensive Shire with a relatively limited rating base continues to present significant challenges. This underscores the ongoing necessity of securing external revenue sources to support essential infrastructure and services.

Cash Reserves

Cash-backed reserves contribute to the Shire's long-term financial sustainability by establishing a structured approach for future capital allocations, addressing timing discrepancies in funding, and enabling the organisation to respond effectively to emerging opportunities without imposing undue strain on annual budgets.

At 30 June 2025, reserve balances totalled \$17,389,290, including:

- Airport Reserve - \$5,403,681
- Unspent Loans and Grants Reserve - \$2,790,051
- Capital Works Reserve - \$2,611,558
- Waste Management Reserve - \$2,590,749

These reserves play a central role in funding planned renewals, major projects and known future obligations.

Financial Ratios Performance

The Shire uses a range of financial ratios to assess its long-term sustainability, financial flexibility and overall financial health. Although these ratios are no longer mandatory under Western Australian regulations, the Shire continues to report all seven in the interests of transparency, good governance and sector comparability. Together with the Financial Health Indicator (FHI), the ratios help the community understand how well the Shire manages its finances, both in the short term and over the long life of its infrastructure assets.

Operating surplus/deficit

The Operating Surplus Ratio reflects whether the Shire's operating revenue is sufficient to cover its operating expenses, including the cost of maintaining community assets. In the long term, a positive ratio provides the financial capacity to renew assets and invest in new infrastructure without increasing debt or relying excessively on external grants.

For 2024/25, the Shire recorded an Operating Surplus Ratio of -0.03, an improvement from -0.15 in 2023/24. While still slightly negative, the result demonstrates a gradual strengthening of the Shire's operational position. Small deficits can be sustainable if supported by adequate reserves or borrowing capacity; however, persistent long-term deficits would signal that income is not keeping pace with the cost of delivering services. The Shire's main challenge remains balancing community expectations with the realities of servicing a large and remote geographic area on a relatively small ratepayer base.

It is important to note that external factors can influence the ratio from year to year, including timing of Financial Assistance Grants and non-cash adjustments such as asset write-offs. For this reason, long-term trends provide a more reliable measure than any single-year result.

Liquidity and Coverage Ratios

The liquidity ratios demonstrate the Shire's ability to meet short-term obligations as they fall due and the extent to which it relies on internally generated revenue to fund its operations.

- **Current Ratio: 2.05 (2024/25)** - This indicates the Shire has more than twice the current assets required to meet current liabilities, reflecting a sound cash position. Although slightly lower than the previous year's ratio of 2.54, the result remains comfortably above the benchmark of 1.0 and shows the Shire retains strong short-term financial resilience.
- **Debt Service Ratio: 8.34** - This ratio shows the Shire's capacity to meet its annual loan repayments. A benchmark of 2 is considered adequate, and the 2024/25 result highlights the Shire's very strong ability to service debt without compromising other operations. This position provides flexibility should future borrowing be required.
- **Own Source Revenue Coverage Ratio: 0.75** - This means that the Shire funds 75% of its operating expenses using rates, fees and charges. A result within the 0.4 to 0.9 range is considered sound. For a regional local government with limited rating capacity, a ratio of 0.75 represents a relatively strong position. However, it also highlights the ongoing importance of external funding to maintain service levels and deliver capital programs.

Collectively, these ratios show the Shire is well placed to meet its obligations and maintain financial flexibility, even in a challenging cost environment.

Asset Sustainability Ratios

These ratios evaluate the Shire's management of its asset base.

Asset Sustainability Ratio: 2.18, showing continued prioritisation of renewal over time

Asset Consumption Ratio: 0.74, indicating good asset condition across the network

Asset Renewal Funding Ratio: 1.65, demonstrating alignment between long-term asset planning and financial capacity

Financial Health Indicator

The FHI provides a combined score of overall financial performance. A score above 70 indicates strong financial health.

The Shire's FHI for 2024/25 was 77, consistent with the previous year. The five-year average of approximately 75.4 demonstrates stable performance and ongoing management of long-term sustainability.

The Department of Local Government, Sport and Cultural Industries continues reviewing the FHI methodology, and the Shire will continue reporting both the FHI and internal measures to ensure sound financial planning.

Ratio	2023/24	2024/25
Current Ratio	2.54	2.05
Operating Surplus Ratio	-0.15	-0.03
Own Source Revenue Ratio	0.68	0.75
Debt Service Ratio	5.55	8.34
Asset Consumption Ratio	0.73	0.74
Asset Sustainability Ratio	2.78	2.18
Asset Renewal Funding Ratio	1.25	1.65
Financial Health Indicator Score	77	78

Audited Financial Report

For the year ended 30 June 2025

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Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Wyndham-East Kimberley

To the Council of the Shire of Wyndham-East Kimberley

Opinion

I have audited the financial report of the Shire of Wyndham-East Kimberley (Shire) which comprises:

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

In my opinion, the financial report :

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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

Mahmoud Salahat
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
25 November 2025

SHIRE OF WYNDHAM-EAST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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The Shire of Wyndham-East Kimberley conducts the operations of a local government with the following community vision:

“Connecting our cultures, striving for prosperity, celebrating the spirit of country and community”

Principal place of business:
20 Coolibah Drive
Kununurra WA 5743

**SHIRE OF WYNDHAM-EAST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

Statement by CEO

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

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

Signed on the 25 day of November 2025



CEO

Vernon Lawrence
Name of CEO

**SHIRE OF WYNDHAM-EAST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),25	12,390,889	12,102,067	11,638,591
Grants, subsidies and contributions	2(a)	4,399,804	5,321,000	5,338,069
Fees and charges	2(a)	10,867,914	9,728,050	9,791,370
Interest revenue	2(a)	1,241,880	784,000	1,227,927
Other revenue	2(a)	593,284	444,700	468,967
		<u>29,493,771</u>	<u>28,379,817</u>	<u>28,464,924</u>
Expenses				
Employee costs	2(b)	(12,291,335)	(13,902,338)	(12,343,588)
Materials and contracts		(7,089,382)	(7,889,796)	(7,169,977)
Utility charges		(1,157,910)	(1,428,650)	(1,192,914)
Depreciation		(9,276,638)	(9,189,530)	(9,287,024)
Finance costs	2(b)	(482,633)	(241,015)	(402,502)
Insurance		(608,735)	(731,439)	(648,724)
Other expenditure	2(b)	(1,632,534)	(1,809,550)	(1,541,131)
		<u>(32,539,167)</u>	<u>(35,192,318)</u>	<u>(32,585,860)</u>
		<u>(3,045,396)</u>	<u>(6,812,501)</u>	<u>(4,120,936)</u>
Capital grants, subsidies and contributions	2(a)	16,567,752	34,016,500	16,068,244
		<u>16,567,752</u>	<u>34,016,500</u>	<u>16,068,244</u>
Net result for the period	24(b)	<u>13,522,356</u>	<u>27,203,999</u>	<u>11,947,308</u>
Total other comprehensive income for the period		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income for the period		<u>13,522,356</u>	<u>27,203,999</u>	<u>11,947,308</u>

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



SHIRE OF WYNDHAM-EAST KIMBERLEY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	36,574,298	16,904,869
Trade and other receivables	5	10,305,738	2,036,138
Other financial assets	4(a)	6,136,494	7,446,217
Inventories	6	15,252	15,649
Other assets	7	587,140	438,647
TOTAL CURRENT ASSETS		53,618,922	26,841,520
NON-CURRENT ASSETS			
Trade and other receivables	5	45,485	48,457
Other financial assets	4(b)	11,565	11,565
Inventories	6	46,283	46,283
Property, plant and equipment	8	56,036,640	56,227,729
Infrastructure	9	279,297,055	268,137,361
TOTAL NON-CURRENT ASSETS		335,437,028	324,471,395
TOTAL ASSETS		389,055,950	351,312,915
CURRENT LIABILITIES			
Trade and other payables	11	5,225,291	3,642,209
Contract liabilities	12	75,918	0
Capital grant/contributions liabilities	12	21,776,385	2,427,452
Borrowings	13	772,531	629,701
Employee related provisions	14	1,582,829	1,907,553
TOTAL CURRENT LIABILITIES		29,432,954	8,606,915
NON-CURRENT LIABILITIES			
Borrowings	13	6,743,676	3,476,722
Employee related provisions	14	139,630	197,114
Other provisions	15	5,685,700	5,500,530
TOTAL NON-CURRENT LIABILITIES		12,569,006	9,174,366
TOTAL LIABILITIES		42,001,960	17,781,281
NET ASSETS		347,053,990	333,531,634
EQUITY			
Retained surplus		135,266,143	119,794,378
Reserve accounts	28	17,389,290	19,338,699
Revaluation surplus	16	194,398,557	194,398,557
TOTAL EQUITY		347,053,990	333,531,634

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



**SHIRE OF WYNDHAM-EAST KIMBERLEY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		104,513,628	22,672,141	194,398,557	321,584,326
Comprehensive income for the period					
Net result for the period		11,947,308	0	0	11,947,308
Total comprehensive income for the period		11,947,308	0	0	11,947,308
Transfers from reserve accounts	28	9,367,563	(9,367,563)	0	0
Transfers to reserve accounts	28	(6,034,121)	6,034,121	0	0
Balance as at 30 June 2024		119,794,378	19,338,699	194,398,557	333,531,634
Comprehensive income for the period					
Net result for the period		13,522,356	0	0	13,522,356
Total comprehensive income for the period		13,522,356	0	0	13,522,356
Transfers from reserve accounts	28	11,264,256	(11,264,256)	0	0
Transfers to reserve accounts	28	(9,314,847)	9,314,847	0	0
Balance as at 30 June 2025		135,266,143	17,389,290	194,398,557	347,053,990

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



**SHIRE OF WYNDHAM-EAST KIMBERLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		11,843,074	11,341,548
Grants, subsidies and contributions		4,475,722	6,630,874
Fees and charges		10,370,619	9,983,417
Interest revenue		1,241,880	1,227,927
Goods and services tax received		2,804,389	4,436,300
Other revenue		593,284	468,967
		31,328,968	34,089,033
Payments			
Employee costs		(12,552,126)	(12,533,273)
Materials and contracts		(5,926,999)	(6,592,998)
Utility charges		(1,157,910)	(1,192,914)
Finance costs		(290,863)	(178,291)
Insurance paid		(608,735)	(648,724)
Goods and services tax paid		(2,707,224)	(4,193,382)
Other expenditure		(1,100,778)	(1,540,160)
		(24,344,635)	(26,879,742)
Net cash provided by operating activities	17(b)	6,984,333	7,209,291
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,720,358)	(1,708,816)
Payments for construction of infrastructure	9(a)	(18,524,885)	(25,738,560)
Proceeds from capital grants, subsidies and contributions		28,210,832	15,990,756
Proceeds from financial assets at amortised cost		1,301,723	(7,435,836)
Proceeds from financial assets at amortised cost - self-supporting loans		8,000	0
Net cash provided by (used in) investing activities		9,275,312	(18,892,456)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(790,216)	(825,317)
Proceeds from new borrowings	27(a)	4,200,000	0
Net cash provided by (used in) financing activities		3,409,784	(825,317)
Net increase (decrease) in cash held		19,669,429	(12,508,482)
Cash at beginning of year		16,904,869	29,413,351
Cash and cash equivalents at the end of the year	17(a)	36,574,298	16,904,869

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



**SHIRE OF WYNDHAM-EAST KIMBERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	11,855,809	11,481,187	11,032,277
Rates excluding general rates	25	535,080	620,880	606,314
Grants, subsidies and contributions		4,399,804	5,321,000	5,338,069
Fees and charges		10,867,914	9,728,050	9,791,370
Interest revenue		1,241,880	784,000	1,227,927
Other revenue		593,284	444,700	468,967
		29,493,771	28,379,817	28,464,924
Expenditure from operating activities				
Employee costs		(12,291,335)	(13,902,338)	(12,343,588)
Materials and contracts		(7,089,382)	(7,889,796)	(7,169,977)
Utility charges		(1,157,910)	(1,428,650)	(1,192,914)
Depreciation		(9,276,638)	(9,189,530)	(9,287,024)
Finance costs		(482,633)	(241,015)	(402,502)
Insurance		(608,735)	(731,439)	(648,724)
Other expenditure		(1,632,534)	(1,809,550)	(1,541,131)
		(32,539,167)	(35,192,318)	(32,585,860)
Non-cash amounts excluded from operating activities	26(a)	9,479,108	9,189,530	9,884,019
Amount attributable to operating activities		6,433,712	2,377,029	5,763,083
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		16,567,752	34,016,500	16,068,244
Proceeds from financial assets at amortised cost - self-supporting loans	27(a)	8,000	0	0
		16,575,752	34,016,500	16,068,244
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(1,720,358)	(1,387,930)	(1,708,816)
Acquisition of infrastructure	9(a)	(18,524,885)	(46,787,143)	(25,738,560)
		(20,245,243)	(48,175,073)	(27,447,376)
Amount attributable to investing activities		(3,669,491)	(14,158,573)	(11,379,132)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	4,200,000	4,000,000	0
Transfers from reserve accounts	28	11,264,256	9,047,252	9,367,563
		15,464,256	13,047,252	9,367,563
Outflows from financing activities				
Repayment of borrowings	27(a)	(790,216)	(791,477)	(825,317)
Transfers to reserve accounts	28	(9,314,847)	(2,739,590)	(6,034,121)
		(10,105,063)	(3,531,067)	(6,859,438)
Amount attributable to financing activities		5,359,193	9,516,185	2,508,125
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(b)	1,397,284	2,265,359	4,505,208
Amount attributable to operating activities		6,433,712	2,377,029	5,763,083
Amount attributable to investing activities		(3,669,491)	(14,158,573)	(11,379,132)
Amount attributable to financing activities		5,359,193	9,516,185	2,508,125
Surplus or deficit after imposition of general rates	26(b)	9,520,698	0	1,397,284

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

The financial report of the Shire of Wyndham-East Kimberley which is a Class 2 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

- land and buildings classified as property, plant and equipment; or
 - infrastructure; or
 - vested improvements that the local government controls;
- and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from *AASB 116 Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 8
 - Infrastructure - Note 9
- Expected credit losses on financial assets - Note 5
- Measurement of employee benefits - Note 14
- Measurement of provisions - Note 15

Fair value hierarchy information can be found in Note 23

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

Initial application of accounting standards

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

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

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

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

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

New accounting standards for application in future years

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

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

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and service	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	12,390,889	0	12,390,889
Grants, subsidies and contributions	425,996	0	0	3,973,808	4,399,804
Fees and charges	10,412,089	0	205,988	249,837	10,867,914
Interest revenue	0	0	336,127	905,753	1,241,880
Other revenue	0	0	432,792	160,492	593,284
Capital grants, subsidies and contributions	0	16,567,752	0	0	16,567,752
Total	10,838,085	16,567,752	13,365,796	5,289,890	46,061,523

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	11,638,591	0	11,638,591
Grants, subsidies and contributions	374,652	0	0	4,963,417	5,338,069
Fees and charges	9,472,440	0	126,082	192,848	9,791,370
Interest revenue	0	0	279,308	948,619	1,227,927
Other revenue	100,215	0	361,599	7,153	468,967
Capital grants, subsidies and contributions	0	16,068,244	0	0	16,068,244
Total	9,947,307	16,068,244	12,405,580	6,112,037	44,533,168

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account	610,037	879,335
Trade and other receivables overdue interest	333,074	279,307
Other interest revenue	298,769	69,285
	<u>1,241,880</u>	<u>1,227,927</u>

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was \$0.

Fees and charges relating to rates receivable

Charges on instalment plan	15,000	15,540
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The 2025 original budget estimate in relation to:
Charges on instalment plan was \$20,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	87,535	82,000
	<u>87,535</u>	<u>82,000</u>

Employee Costs

Employee benefit costs	11,700,479	11,983,330
Other employee costs	590,856	360,258
	<u>12,291,335</u>	<u>12,343,588</u>

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	290,863	178,291
Provisions: unwinding of discount	191,770	224,211
	<u>482,633</u>	<u>402,502</u>

Other expenditure

Donations	264,723	228,632
Members expenses	325,814	300,085
Increase in expected credit loss of rates and statutory receivables	143,999	398,716
Increase in expected credit loss of trade receivables	61,943	0
Waiver of waste disposal charges	234,030	176,209
Write down of inventories to net realisable value	0	971
Sundry expenses	602,025	436,518
	<u>1,632,534</u>	<u>1,541,131</u>

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SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	21,088,168	10,553,790
Term deposits	15,486,130	6,351,079
Total cash and cash equivalents	36,574,298	16,904,869
Held as		
- Unrestricted cash and cash equivalents	3,466,818	2,574,554
- Restricted cash and cash equivalents	33,107,480	14,330,315
	36,574,298	16,904,869

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost	6,136,494	7,446,217
	6,136,494	7,446,217
Other financial assets at amortised cost		
Self-supporting loans receivable	2,381	10,381
Term deposits	6,134,113	7,435,836
	6,136,494	7,446,217
Held as		
- Unrestricted other financial assets at amortised cost	2,381	10,381
- Restricted other financial assets at amortised cost	6,134,113	7,435,836
	6,136,494	7,446,217

(b) Non-current assets

Financial assets at amortised cost	6,159	6,159
Financial assets at fair values through other comprehensive income	5,406	5,406
	11,565	11,565
Financial assets at amortised cost		
Self-supporting loans receivable	6,159	6,159
	6,159	6,159
Financial assets at fair values through other comprehensive income		
Ord River Co-op shares	5,406	5,406
	5,406	5,406

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 0 (ob) due to the observable market rates).

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

Financial assets at fair values through other comprehensive income

The Shire classifies the following financial assets at fair value through other comprehensive income:

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 21.

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables

Trade receivables

GST receivable

Allowance for credit losses of rates and statutory receivables

Allowance for credit losses of trade receivables

Note	2025	2024
	\$	\$
	2,662,416	2,054,964
	8,725,902	855,168
	0	2,644
	(994,190)	(850,191)
21(b)	(88,390)	(26,447)
	10,305,738	2,036,138
	45,485	48,457
	45,485	48,457

Non-current

Rates and statutory receivables

Disclosure of opening and closing balances related to contracts with customers

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

Trade and other receivables from contracts with customers

Allowance for credit losses of trade receivables

Total trade and other receivables from contracts with customers

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
	8,725,902	855,168	2,147,973
5	(88,390)	(26,447)	(233,116)
	8,637,512	828,721	1,914,857

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 21.

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

6. INVENTORIES

Current

Fuel and materials

Non-current

Land held for resale

Cost of acquisition

Note	2025	2024
	\$	\$
	15,252	15,649
	15,252	15,649
	46,283	46,283
	46,283	46,283
	61,932	57,159
	(28,885)	(51,462)
2(b)	0	(971)
	28,488	57,206
	61,535	61,932

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Write down of inventories to net realisable value

Additions to inventory

Balance at end of year

MATERIAL ACCOUNTING POLICIES

General

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

7. OTHER ASSETS

Other assets - current

Prepayments

Accrued income

2025	2024
\$	\$
100,067	39,486
487,073	399,161
587,140	438,647

MATERIAL ACCOUNTING POLICIES

Other current assets

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Assets not subject to operating lease		Total property				Plant and equipment			Total property, plant and equipment	
	Note	Land	Buildings	Land	Buildings	Land under control - buildings	Total property	Furniture and equipment	Plant and equipment		Property, plant and equipment - work in progress
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance at 1 July 2023		9,290,600	39,296,623	9,290,600	39,296,623	2,887,017	51,474,240	501,514	4,066,302	406,548	56,448,604
Additions		0	0	0	0	0	0	54,007	180,609	1,474,200	1,708,816
Depreciation		0	(1,165,312)	0	(1,165,312)	(167,303)	(1,332,615)	(114,823)	(482,253)	0	(1,929,691)
Transfers		0	238,598	0	238,598	0	238,598	0	19,780	(258,378)	0
Balance at 30 June 2024		9,290,600	38,369,909	9,290,600	38,369,909	2,719,714	50,380,223	440,698	3,784,438	1,622,370	56,227,729
Comprises:											
Gross balance amount at 30 June 2024		9,290,600	40,664,655	9,290,600	40,664,655	3,056,152	53,011,407	1,434,986	7,337,761	1,622,370	63,406,524
Accumulated depreciation at 30 June 2024		0	(2,294,746)	0	(2,294,746)	(336,438)	(2,631,184)	(994,288)	(3,553,323)	0	(7,178,795)
Balance at 30 June 2024	8(b)	9,290,600	38,369,909	9,290,600	38,369,909	2,719,714	50,380,223	440,698	3,784,438	1,622,370	56,227,729
Additions		0	999,200	0	999,200	0	999,200	490,585	150,162	80,411	1,720,358
Depreciation		0	(1,166,410)	0	(1,166,410)	(163,900)	(1,330,310)	(124,981)	(456,156)	0	(1,911,447)
Transfers		0	975,874	0	975,874	0	975,874	512,336	69,799	(1,558,009)	0
Balance at 30 June 2025		9,290,600	39,178,573	9,290,600	39,178,573	2,555,814	51,024,987	1,318,638	3,548,243	144,772	56,036,640
Comprises:											
Gross balance amount at 30 June 2025		9,290,600	42,639,729	9,290,600	42,639,729	3,056,152	54,986,481	2,437,907	7,557,722	144,772	65,126,882
Accumulated depreciation at 30 June 2025		0	(3,461,156)	0	(3,461,156)	(500,338)	(3,961,494)	(1,119,269)	(4,009,479)	0	(9,090,242)
Balance at 30 June 2025	8(b)	9,290,600	39,178,573	9,290,600	39,178,573	2,555,814	51,024,987	1,318,638	3,548,243	144,772	56,036,640

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value	8(a)	9,290,600	9,290,600	2	Market approach using recent observable market data for similar properties.	Independent registered valuers	June 2022	Market Value, utilising comparable sales evidence for similar type properties. This method of valuation is referred to as the direct comparison approach which takes into consideration factors such as location, zoning, land area, development potential, topography & current market conditions.
Buildings - non specialised	8(a)	39,178,573	38,369,909	3	Current replacement cost using both observable and unobservable inputs.	Independent registered valuers	June 2022	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - other	Infrastructure - airfields	Infrastructure - bridges	Infrastructure - landfill	Infrastructure - work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	141,855,573	12,652,174	31,821,437	20,181,315	23,358,219	16,286,574	531,839	3,069,003	249,756,134
Additions	4,076,048	136,713	20,130	114,642	11,126,194	0	0	10,264,833	25,738,560
Depreciation	(4,473,214)	(307,472)	(666,986)	(936,832)	(495,255)	(304,699)	(172,875)	0	(7,357,333)
Transfers	417,216	222,462	0	370,062	1,576,655	0	0	(2,586,395)	0
Balance at 30 June 2024	141,875,623	12,703,877	31,174,581	19,729,187	35,565,813	15,981,875	358,964	10,747,441	268,137,361
Comprises:									
Gross balance at 30 June 2024	188,373,019	21,729,389	50,002,859	32,828,726	42,594,874	24,375,921	5,478,640	10,747,441	376,130,869
Accumulated depreciation at 30 June 2024	(46,497,396)	(9,025,512)	(18,828,278)	(13,099,539)	(7,029,061)	(8,394,046)	(5,119,676)	0	(107,993,508)
Balance at 30 June 2024	141,875,623	12,703,877	31,174,581	19,729,187	35,565,813	15,981,875	358,964	10,747,441	268,137,361
Additions	3,116,100	226,403	0	0	0	1,268,382	0	13,914,000	18,524,885
Depreciation	(4,531,827)	(313,442)	(667,685)	(941,341)	(494,310)	(324,039)	(92,547)	0	(7,365,191)
Transfers	4,579,651	132,438	52,321	0	0	4,920,452	0	(9,684,862)	0
Balance at 30 June 2025	145,039,547	12,749,276	30,559,217	18,787,846	35,071,503	21,846,670	266,417	14,976,579	279,297,055
Comprises:									
Gross balance at 30 June 2025	196,068,770	22,088,230	50,055,180	32,828,726	42,594,874	30,564,755	5,478,640	14,976,579	394,655,754
Accumulated depreciation at 30 June 2025	(51,029,223)	(9,338,954)	(19,495,963)	(14,040,880)	(7,523,371)	(8,718,085)	(5,212,223)	0	(115,358,699)
Balance at 30 June 2025	145,039,547	12,749,276	30,559,217	18,787,846	35,071,503	21,846,670	266,417	14,976,579	279,297,055

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - airfields	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - landfill	3	Cost approach using depreciated replacement cost and using discounted cash flow methodology for make good estimates	Management valuation utilising independent estimates of future make good costs	June 2023	Construction costs including discounted future make good cost estimates and remaining useful life estimates

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Buildings	7 to 140 years
Furniture and equipment	3 to 20 years
Plant and equipment	3 to 13 years
Infrastructure - roads	10 to 120 years
Infrastructure - footpaths	45 to 80 years
Infrastructure - drainage	75 years
Infrastructure - other	100 years
Infrastructure - airfields	10 to 120 years
Infrastructure - bridges	16 to 120 years
Infrastructure - landfill	100 years

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

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

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

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

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

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

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

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

Gains or losses on disposal

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. TRADE AND OTHER PAYABLES

Current

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

2025	2024
\$	\$
230,943	2,691,319
284,192	227,527
288,892	167,475
94,521	0
123,176	93,814
4,137,429	438,008
66,138	24,066
5,225,291	3,642,209

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

12. OTHER LIABILITIES

Current

Contract liabilities

Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

Additions

Reconciliation of changes in capital grant/contribution liabilities

Opening balance

Additions

Revenue from capital grant/contributions during the year

	2025	2024
	\$	\$
	75,918	0
	21,776,385	2,427,452
	21,852,303	2,427,452
	75,918	0
	75,918	0
	2,427,452	2,452,619
	24,056,669	1,264,074
	(4,707,736)	(1,289,241)
	21,776,385	2,427,452

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

13. BORROWINGS

		2025		
	Note	Current	Non-current	Total
Secured		\$	\$	\$
WATC Loans		772,531	6,743,676	7,516,207
Total secured borrowings	27(a)	772,531	6,743,676	7,516,207

2024		
Current	Non-current	Total
\$	\$	\$
629,701	3,476,722	4,106,423
629,701	3,476,722	4,106,423

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 27(a).

Information regarding exposure to risk can be found at Note 21.

Security

The borrowings are secured against the assets that have been used to construct or purchase with the funds.

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

14. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	890,114	1,035,892
Long service leave	398,042	521,891
Other employee leave provisions	71,236	84,946
	1,359,392	1,642,729
Employee related other provisions		
Employment on-costs	223,437	264,824
	223,437	264,824
Total current employee related provisions	1,582,829	1,907,553
Non-current provisions		
Employee benefit provisions		
Long service leave	119,342	168,473
	119,342	168,473
Employee related other provisions		
Employment on-costs	20,288	28,641
	20,288	28,641
Total non-current employee related provisions	139,630	197,114
Total employee related provisions	1,722,459	2,104,667

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
More than 12 months from reporting date

2025	2024
\$	\$
1,282,694	1,784,335
439,765	320,332
1,722,459	2,104,667

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

15. OTHER PROVISIONS

	Landfill rehabilitation provision	Total
	\$	\$
Opening balance at 1 July 2024		
Non-current provisions	5,500,530	5,500,530
	5,500,530	5,500,530
Amounts used	(6,600)	(6,600)
Charged to profit or loss		
- unwinding of discount	191,770	191,770
Balance at 30 June 2025	5,685,700	5,685,700
Comprises		
Non-current	5,685,700	5,685,700
	5,685,700	5,685,700

Other provisions

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Landfill rehabilitation provision

The Shire operates two waste management facilities as the central waste processing and disposal for the community. The Shire's Landfill Closure Management Plan is approved by the Department of Water and Environmental Regulation. Under the license to operate a landfill site, the Shire has a legal obligation to restore the landfill site once it is closed. The Shire's make good provision estimates future obligations to restore and monitor the site. The provision is the best estimate of the present value of expenditure required to settle this obligation at reporting date. The Shire reviews costs annually and any changes to the estimates are reflected in the present value of the provision at reporting date.

MATERIAL ACCOUNTING POLICIES

Provisions

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

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

16. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land	24,786,242	24,786,242	24,786,242	24,786,242
Revaluation surplus - Furniture and equipment	107,344	107,344	107,344	107,344
Revaluation surplus - Plant and equipment	1,802,411	1,802,411	1,802,411	1,802,411
Revaluation surplus - Land under control - buildings	472,140	472,140	472,140	472,140
Revaluation surplus - Infrastructure - roads	89,737,240	89,737,240	89,737,240	89,737,240
Revaluation surplus - Infrastructure - footpaths	10,552,789	10,552,789	10,552,789	10,552,789
Revaluation surplus - Infrastructure - drainage	28,670,642	28,670,642	28,670,642	28,670,642
Revaluation surplus - Infrastructure - other	5,374,044	5,374,044	5,374,044	5,374,044
Revaluation surplus - Infrastructure - airfields	17,336,635	17,336,635	17,336,635	17,336,635
Revaluation surplus - Infrastructure - bridges	15,560,346	15,560,346	15,560,346	15,560,346
	194,399,833	194,399,833	194,399,833	194,399,833
Revaluation surplus - Financial assets	(1,276)	(1,276)	(1,276)	(1,276)
	194,398,557	194,398,557	194,398,557	194,398,557

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

17. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

For the purposes of the Statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2025 Actual	2024 Actual
		\$	\$
Cash and cash equivalents	3	36,574,298	16,904,869

Restrictions

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

- Cash and cash equivalents	3	33,107,480	14,330,315
- Financial assets at amortised cost	4	6,134,113	7,435,836
		<u>39,241,593</u>	<u>21,766,151</u>

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

Restricted reserve accounts	28	17,389,290	19,338,699
Contract liabilities	12	75,918	0
Capital grant liabilities	12	21,776,385	2,427,452
Total restricted financial assets		<u>39,241,593</u>	<u>21,766,151</u>

(b) Reconciliation of net result to net cash provided by operating activities

Net result		13,522,356	11,947,308
Non-cash items:			
Depreciation/amortisation		9,276,638	9,287,024
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(8,266,628)	1,366,172
(Increase)/decrease in other assets		(148,493)	191,947
(Increase)/decrease in inventories		397	(4,773)
Increase/(decrease) in trade and other payables		1,583,082	507,809
Increase/(decrease) in employee related provisions		(382,208)	(242,163)
Increase/(decrease) in other provisions		185,170	171,890
Increase/(decrease) in other liabilities		19,424,851	(25,167)
Capital grants, subsidies and contributions		(28,210,832)	(15,990,756)
Net cash provided by/(used in) operating activities		<u>6,984,333</u>	<u>7,209,291</u>

(d) Undrawn borrowing facilities

Credit standby arrangements

Bank overdraft limit		2,500,000	2,500,000
Bank overdraft at balance date			
Credit card limit		55,000	55,000
Credit card balance at balance date		(29,685)	(4,133)
Total amount of credit unused		<u>2,525,315</u>	<u>2,550,867</u>

Loan facilities

Loan facilities - current		772,531	629,701
Loan facilities - non-current		6,743,676	3,476,722
Total facilities in use at balance date		<u>7,516,207</u>	<u>4,106,423</u>

Unused loan facilities at balance date		NIL	NIL
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**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

18. CONTINGENT LIABILITIES

There are no contingent liabilities as at the end of the reporting date.

19. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	24,350,974	3,838,339
- plant & equipment purchases	0	126,316
	24,350,974	3,964,655
Payable:		
- not later than one year	24,350,974	3,964,655

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

20. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	68,552	68,552	65,915
President's meeting attendance fees	25,280	25,280	22,771
President's other expenses	0	3,011	0
President's annual allowance for ICT expenses	2,730	2,730	2,625
President's travel and accommodation expenses	17,402	0	0
	113,964	99,573	91,311
Deputy President's annual allowance	17,138	17,138	16,479
Deputy President's meeting attendance fees	18,853	18,853	18,128
Deputy President's other expenses	0	3,011	0
Deputy President's annual allowance for ICT expenses	2,730	2,730	2,625
Deputy President's travel and accommodation expenses	1,571	0	0
	40,292	41,732	37,232
All other council member's meeting attendance fees	150,822	131,968	111,272
All other council member's other expenses	0	24,084	0
All other council member's annual allowance for ICT expenses	21,840	19,290	15,891
All other council member's travel and accommodation expenses	1,369	0	0
	174,031	175,342	127,163
20(b)	328,287	316,647	255,706

(b) Key management personnel (KMP) compensation

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

Short-term employee benefits	839,420	1,048,564
Post-employment benefits	121,965	129,495
Employee - other long-term benefits	87,131	(9,732)
Council member costs	328,287	255,706
	1,376,803	1,424,033

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

20. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

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

	2025 Actual	2024 Actual
	\$	\$
Purchase of goods and services - Key management personnel	309,911	393,406
Amounts payable to related parties:		
Trade and other payables	1,284	0

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted average interest rate	Carrying amounts	Fixed interest rate	Variable interest rate	Non interest bearing
	%	\$	\$	\$	\$
2025					
Cash and cash equivalents	2.11%	36,574,298	15,486,130	21,086,167	2,001
Financial assets at amortised cost - term deposits	4.30%	6,134,113	6,134,113		
2024					
Cash and cash equivalents	4.59%	16,904,869	6,351,079	10,552,040	1,750
Financial assets at amortised cost - term deposits	4.85%	7,435,836	7,435,836	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2025	2024
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	210,862	105,520

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 27(a).

SHIRE OF WYNDHAM-EAST KIMBERLEY
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21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and other receivables

The Shire's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2024 or 1 July 2025 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2025 and 30 June 2024 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2025					
Trade receivables					
Expected credit loss	0.46%	1.21%	1.73%	19.15%	
Gross carrying amount	8,259,719	275,004	31,879	244,626	8,811,228
Loss allowance	37,680	3,318	552	46,840	88,390
30 June 2024					
Trade receivables					
Expected credit loss	0.86%	0.87%	1.78%	12.96%	
Gross carrying amount	610,125	89,006	37,057	152,648	888,836
Loss allowance	5,236	775	659	19,777	26,447

The loss allowances for trade, other receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Trade receivables	
	2025 Actual	2024 Actual
Opening loss allowance as at 1 July	\$ 26,447	\$ 233,116
Increase in loss allowance recognised in profit or loss during the year	61,943	0
Receivables written off during the year as uncollectible	0	171,975
Unused amount reversed	0	(378,644)
Closing loss allowance at 30 June	88,390	26,447

Trade, other receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

SHIRE OF WYNDHAM-EAST KIMBERLEY
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21. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(d).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying amount
	\$	\$	\$	\$	\$
2025					
Trade and other payables	2,039,341	0	0	2,039,341	2,039,341
Borrowings	1,099,600	5,497,998	2,428,719	9,026,316	7,516,207
	3,138,941	5,497,998	2,428,719	11,065,657	9,555,548

2024

Trade and other payables	3,642,209	0	0	3,642,209	3,642,209
Borrowings	783,716	2,865,054	1,146,022	4,794,792	4,106,423
	4,425,925	2,865,054	1,146,022	8,437,001	7,748,632

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period (2024 : Nil).

**SHIRE OF WYNDDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

24. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
Governance To provide a decision making process for the efficient allocation of scarce resources	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.
General purpose funding To collect revenue to allow for the provision of services	Rates, general purpose Government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Operation of youth services, day care centres and assistance to other voluntary services.
Housing To provide and maintain staff and residential housing.	Provision of staff and residential housing.
Community amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, administration of the town planning schemes, maintenance of cemeteries, maintenance of rest centres and storm water drainage maintenance.
Recreation and culture To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.	Maintenance of halls, aquatic centres, recreation centres and various reserves; operation of library and community development services.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and provision and operation of airport services.
Economic services To help promote the Shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.
Other property and services To monitor and control Shire's overheads operating accounts.	Private works operation, plant repair and operations and administrative costs.

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

24. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2025 Actual	2024 Actual
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	5,525	10,203
General purpose funding	13,660,030	12,895,056
Law, order, public safety	489,245	418,881
Health	67,434	62,849
Education and welfare	29,162	22,655
Housing	179,277	182,734
Community amenities	3,846,094	3,040,792
Recreation and culture	610,356	712,655
Transport	5,878,671	5,641,521
Economic services	181,758	132,252
Other property and services	146,415	7,258
	25,093,967	23,126,856
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	135,000	229,815
General purpose funding	3,945,915	4,326,524
Law, order, public safety	176,873	242,882
Health	1,141	4,196
Community amenities	245,058	159,365
Recreation and culture	4,385,355	738,046
Transport	12,065,519	15,679,946
Economic services	2,929	4,740
Other property and services	9,766	20,798
	20,967,556	21,406,312
Total income	46,061,523	44,533,168
Expenses		
Governance	(1,427,338)	(1,492,542)
General purpose funding	(288,258)	(132,364)
Law, order, public safety	(1,374,690)	(1,459,061)
Health	(345,998)	(361,350)
Education and welfare	(276,441)	(150,838)
Housing	(491,945)	(386,363)
Community amenities	(5,504,439)	(5,380,855)
Recreation and culture	(6,081,905)	(6,138,838)
Transport	(13,659,654)	(13,532,150)
Economic services	(762,522)	(892,083)
Other property and services	(2,325,977)	(2,659,416)
Total expenses	(32,539,167)	(32,585,860)
Net result for the period	13,522,356	11,947,308
(c) Assets		
Governance	809,687	863,905
General purpose funding	23,404,218	3,011,798
Law, order, public safety	1,076,258	1,095,905
Health	362,277	362,681
Education and welfare	3,291,855	3,370,387
Housing	6,117,518	8,226,722
Community amenities	6,679,499	5,415,566
Recreation and culture	29,913,219	30,352,320
Transport	304,808,263	284,788,338
Economic services	2,055,873	2,058,131
Other property and services	10,537,283	11,767,162
Total assets	389,055,950	351,312,915

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25. RATING INFORMATION

(a) General rates

RATE TYPE		Rate in	Number of	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2023/24
Rate description	Basis of valuation	\$	properties	Actual rateable value*	Actual rate revenue	Actual interim rates	Actual total revenue	Budget rate revenue	Budget interim rate	Actual total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
GRV	Gross rental valuation	0.1265	1,961	66,842,242	8,455,544	0	8,455,544	8,404,671	0	4,892,012
Other Vacant	Gross rental valuation		0	0	0	0	0	0	0	70,417
Commercial	Gross rental valuation		0	0	0	0	0	0	0	1,934,627
Industrial	Gross rental valuation		0	0	0	0	0	0	0	1,098,417
Rural Residential	Gross rental valuation		0	0	0	0	0	0	0	31,923
UV - Rural	Unimproved valuation	0.0120	428	162,223,668	1,946,684	44,890	1,991,574	1,743,225	0	489,155
UV - Pastoral	Unimproved valuation	0.0614	21	9,820,238	602,962	0	602,962	600,998	0	577,506
Commercial/ Industrial	Unimproved valuation		0	0	0	0	0	0	0	88,031
Agricultural	Unimproved valuation		0	0	0	0	0	0	0	796,059
Horticultural	Unimproved valuation		0	0	0	0	0	0	0	310,738
UV - Mining and Exploration	Unimproved valuation	0.2911	64	2,706,472	787,854	17,875	805,729	732,293	0	615,509
Mining Exploration and Prospecting	Unimproved valuation		0	0	0	0	0	0	0	63,413
Other	Unimproved valuation		0	0	0	0	0	0	0	64,470
Total general rates			2,474	241,592,620	11,793,044	62,765	11,855,809	11,481,187	0	11,032,277
Minimum payment		\$								
GRV	Gross rental valuation	1,560	275	1,696,759	429,000	0	429,000	447,720	0	203,327
Other Vacant	Gross rental valuation		0	0	0	0	0	0	0	147,932
Commercial	Gross rental valuation		0	0	0	0	0	0	0	106,288
Industrial	Gross rental valuation		0	0	0	0	0	0	0	27,690
Rural Residential	Gross rental valuation		0	0	0	0	0	0	0	13,500
UV - Rural	Unimproved valuation	1,560	21	556,500	32,760	0	32,760	98,280	0	4,883
UV - Pastoral	Unimproved valuation	1,560	0	0	0	0	0	0	0	0
Commercial/ Industrial	Unimproved valuation		0	0	0	0	0	0	0	42,000
Agricultural	Unimproved valuation		0	0	0	0	0	0	0	3,000
UV - Mining and Exploration	Unimproved valuation	1,560	47	123,921	73,320	0	73,320	74,880	0	45,000
Mining Exploration and Prospecting	Unimproved valuation		0	0	0	0	0	0	0	9,694
Other	Unimproved valuation		0	0	0	0	0	0	0	3,000
Total minimum payments			343	2,377,180	535,080	0	535,080	620,880	0	606,314
Total general rates and minimum payments			2,817	243,969,800	12,328,124	62,765	12,390,889	12,102,067	0	11,638,591
Total rates							12,390,889		12,102,067	11,638,591
(b) Rates related information										
Rates instalment interest							51,652		50,000	58,071
Rates instalment plan charges							15,000		20,000	15,540
Rates overdue interest							281,422		150,000	214,211

*Rateable Value at time of raising of rate.

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26. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 Budget	2023/24
	2024/25 (30 June 2025 carried forward)	(30 June 2025 carried forward)	(30 June 2024 carried forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Movement in liabilities associated with restricted cash	71,812	0	418,549
Add: Depreciation	9,276,638	9,189,530	9,287,024
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	2,972	0	(2,524)
Employee benefit provisions	(57,484)	0	9,080
Other provisions	185,170	0	171,890
Non-cash amounts excluded from operating activities	9,479,108	9,189,530	9,884,019
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	28 (17,389,290)	(12,481,218)	(19,338,699)
Less: Financial assets at amortised cost - self-supporting loans	4(a) (2,381)	0	(10,381)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	13 772,531	791,477	629,701
- Current portion of contract liability held in reserve	1,434,325	0	1,378,401
- Employee benefit provisions	519,545	0	503,657
Total adjustments to net current assets	(14,665,270)	(11,689,741)	(16,837,321)
Net current assets used in the Statement of financial activity			
Total current assets	53,618,922	15,373,600	26,841,520
Less: Total current liabilities	(29,432,954)	(3,683,859)	(8,606,915)
Less: Total adjustments to net current assets	(14,665,270)	(11,689,741)	(16,837,321)
Surplus or deficit after imposition of general rates	9,520,698	0	1,397,284

SHIRE OF WYNDHAM-EAST KIMBERLEY
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27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

	Actual							Budget			
	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Purpose	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Building	336,877	0	(165,923)	170,954	0	(170,954)	0	170,954	0	(170,954)	0
Waste Management	202,997	0	(202,997)	0	0	0	0	0	0	0	0
Drainage	14,972	0	(14,972)	0	0	0	0	0	0	0	0
Building and infrastructure	68,880	0	(33,872)	35,008	0	(35,008)	0	35,006	0	(35,006)	0
Leisure Centre Aquatic Loan	2,749,796	0	(260,140)	2,489,656	0	(270,472)	2,219,184	2,489,656	0	(270,472)	2,219,184
Water Park Loan	274,980	0	(26,014)	248,966	0	(27,047)	221,919	248,966	0	(27,047)	221,919
EKRA Infrastructure upgrade	1,283,238	0	(121,399)	1,161,839	0	(126,220)	1,035,619	1,161,839	0	(126,220)	1,035,619
Capital Works Infrastructure	0	0	0	0	4,000,000	(160,515)	3,839,485	0	4,000,000	(161,778)	3,838,222
Building	0	0	0	0	200,000	0	200,000	0	0	0	0
Total	4,931,740	0	(825,317)	4,106,423	4,200,000	(790,216)	7,516,207	4,106,421	4,000,000	(791,477)	7,314,944
Borrowing finance cost payments											
Purpose	Loan number	Institution	Interest rate	Date final payment is due		Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024			
						\$	\$	\$			
Administration Building	129	* WATC	3.01%	Jan-25		(1,416)	(4,580)	(6,548)			
Waste Management	126	* WATC	4.21%	May-24		0	0	(5,410)			
Drainage	128	* WATC	4.21%	May-24		0	0	(397)			
Building and infrastructure	130	* WATC	3.32%	Jun-25		(808)	(1,177)	(1,943)			
Leisure Centre Aquatic Loan	134	* WATC	3.93%	Jun-32		(95,334)	(112,161)	(104,676)			
Water Park Loan	133	* WATC	3.93%	Jun-32		(9,533)	(11,216)	(10,468)			
EKRA Infrastructure upgrade	135	* WATC	3.93%	Jun-32		(44,489)	(52,343)	(48,849)			
Capital Works Infrastructure	136	* WATC	4.51%	Sep-34		(139,257)	(87,000)	0			
Building	137	* WATC	4.70%	Feb-35		(26)	0	0			
Total finance cost payments						(290,863)	(268,477)	(178,291)			

* WA Treasury Corporation

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate	Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
					\$	\$	\$	\$		
Capital Works Infrastructure	WATC	Debenture	10	4.51%	4,000,000	4,000,000	(4,000,000)	(4,000,000)	1,012,945	0
Purchase Building	WATC	Debenture	10	4.70%	200,000	0	200,000	0	52,943	0
					4,200,000	4,000,000	(3,800,000)	(4,000,000)	1,065,888	0

* WA Treasury Corporation

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28. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	503,657	15,888	0	519,545	499,140	17,969	0	517,109	481,140	22,517	0	503,657
(b) Airport General reserve	6,339,009	2,008,540	(2,943,868)	5,403,681	5,939,753	1,512,832	(2,756,220)	4,696,365	9,051,246	1,449,842	(4,162,079)	6,339,009
(c) East Kimberley Tourism reserve	27,611	872	0	28,483	5,001	45,180	(36,600)	13,581	0	52,519	(24,908)	27,611
(d) Foreshore reserve	628,514	19,827	0	648,341	625,239	132,509	0	757,748	560,239	131,331	(63,056)	628,514
(e) Waste management reserve	1,617,397	1,104,728	(131,376)	2,590,749	1,949,176	777,749	(420,000)	2,306,925	1,524,817	452,178	(359,598)	1,617,397
(f) Child care reserve	111,255	3,509	0	114,764	98,426	21,543	(40,800)	79,169	108,425	27,760	(24,930)	111,255
(g) Footpaths reserve	52,823	1,667	0	54,490	52,462	1,889	0	54,351	50,462	2,361	0	52,823
(h) Asset management reserve	466,838	29,045	(271,287)	224,596	425,596	15,321	(300,000)	140,917	535,596	43,097	(111,855)	466,838
(i) Unspent grants and loans reserves	4,469,922	5,789,210	(7,469,081)	2,790,051	3,983,040	0	(3,654,000)	329,040	4,243,040	3,383,730	(3,156,848)	4,469,922
(j) Kununurra Youth hub reserve	7,696	243	0	7,939	12,117	436	0	12,553	55,117	2,579	(50,000)	7,696
(k) Drainage reserve	506,695	15,983	0	522,678	500,333	18,012	0	518,345	670,114	31,361	(194,780)	506,695
(l) Regional Price preference reserve	398	13	0	411	430	15	0	445	379	19	0	398
(m) Capital Works - Municipal Funded reserve	2,531,696	79,862	0	2,611,558	2,920,494	105,138	(1,769,632)	1,256,000	3,390,491	158,675	(1,017,470)	2,531,696
(n) Public Art works reserve	9,933	313	0	10,246	9,839	354	0	10,193	9,489	444	0	9,933
(o) Property reserve	863,314	27,233	(194,558)	695,989	864,717	31,130	0	895,847	824,718	38,596	0	863,314
(p) Municipal Property revaluation reserve	61,704	1,946	0	63,650	3,238	12,117	0	15,355	71,238	3,335	(12,869)	61,704
(q) Election Expenditure reserve	546	17	0	563	1,524	15,055	0	16,579	32,524	1,522	(33,500)	546
(r) COVID 19 Response reserve	473,087	14,923	0	488,010	345,936	12,454	(70,000)	288,390	459,685	21,515	(8,113)	473,087
(s) Biosecurity reserve	299,333	9,443	(657)	308,119	275,950	9,934	0	285,884	285,951	13,382	0	299,333
(t) Kimberley Regional Group Reserve	367,271	191,585	(253,429)	305,427	276,469	9,953	0	286,422	317,470	197,358	(147,557)	367,271
	19,338,699	9,314,847	(11,264,256)	17,389,290	18,788,880	2,739,590	(9,047,252)	12,481,218	22,672,141	6,034,121	(9,367,563)	19,338,699

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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

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28. RESERVE ACCOUNTS

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	This Reserve is to provide for Shire employee's entitlements.
(b) Airport General reserve	This Reserve to provide operation, maintenance, renewal, upgrade of existing and new airport facilities within the Shire of Wyndham East Kimberley.
(c) East Kimberley Tourism reserve	To hold the lease payments from the East Kimberley Tourism House building in order to provide for the maintenance, renewal or upgrade of the building and to assist in funding expenditure that is of a strategic nature for the Kununurra Visitor Centre.
(d) Foreshore reserve	This Reserve is to hold lease and license payments from occupiers of Lake Kununurra Foreshore Reserve to provide for the implementation of specific actions outlined in the Lake Kununurra Foreshore plan.
(e) Waste management reserve	This Reserve to provide for the operation, maintenance, renewal and upgrade for existing and new waste management facilities within the Shire of Wyndham East Kimberley.
(f) Child care reserve	This Reserve is to hold lease payments from the Kununurra Childcare Centre to provide for the significant maintenance and renewal of the childcare building.
(g) Footpaths reserve	This Reserve is to hold developer contributions for construction of footpaths after housing construction is completed in new subdivisions.
(h) Asset management reserve	This Reserve is to provide for the ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire of Wyndham East Kimberley.
(i) Unspent grants and loans reserves	This Reserve is to provide a mechanism for restricting prepaid grants, conditional unspent grants and loan proceeds unspent in a particular financial year where the expenditure will be undertaken in future years.
(j) Kununurra Youth hub reserve	This reserve is to hold lease payments from the Kununurra Youth Hub to provide for the maintenance, renewal and upgrade of the building in accordance with the lease conditions.
(k) Drainage reserve	To provide for the maintenance, renewal, upgrade of existing and new drainage Infrastructure within the Shire of Wyndham East Kimberley.
(l) Regional Price preference reserve	This reserve is to fund the regional price preference applied, if any, for the procurement of goods and /or services that are supplied by a Regional Business in accordance with Council policy CPIFIN-3217 Regional Price Preference.
(m) Capital Works - Municipal Funded reserve	To ensure that funds allocated to Capital Works Projects remain available for future Capital Works if amounts are not expended at the end of a financial year.
(n) Public Art works reserve	To receipt LandCorp contributions towards the ongoing maintenance of the public artwork in the Coolibah / Chestnut subdivision.
(o) Property reserve	To ensure that funds received from the disposal of properties after settling any property debt, are retained within the reserve and are used for the acquisition of land and /or buildings or the development of land under the control of the Shire.
(p) Municipal Property revaluation reserve	To hold funds for expenditure relating to Municipal Property Revaluation conducted every 4 years.
(q) Election Expenditure reserve	To hold funds for expenditure relating to Council Elections conducted every 2 years.
(r) COVID 19 Response reserve	To fund capital and operational expenditure in support of local businesses to address the financial impact caused by the COVID 19.
(s) Biosecurity reserve	This reserve is to hold funds for use in emergency situations that threatened the bio security of the East Kimberley.
(t) Kimberley Regional Group Reserve	To hold member contributions and other funds received for the operation of the Kimberley Regional Group.

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29. TRUST FUNDS

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

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Public Open Space Contributions	531,582	18,819	0	550,401
	531,582	18,819	0	550,401



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