

SHIRE OF WYNDHAM EAST KIMBERLEY

Annual Report

For the Financial Year
1 July 2023 - June 2024





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



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Shire opens free splash park for residents and visitors, Kununurra

About the Annual Report

The Shire's Annual Report 2023/24, covering the period of 1 July 2023 to 30 June 2024, 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.



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.



A message from the Shire President

As we come together to reflect on the past year through this Annual Report, I've taken the opportunity to look back at my previous messages as President. Each year, I've remarked on how busy we've been, and this year has been no different. In fact, it's been one of the most eventful yet, marked by exciting developments and significant milestones for our community.

Our town has been alive with progress, with major projects taking shape and new businesses contributing to the local economy. Strategic infrastructure upgrades have been at the forefront of our efforts to improve the quality of life for all residents. From vital roadworks to the upgrades at the East Kimberley Regional Airport and the Kununurra Leisure Centre, these projects reflect our commitment to improving the amenities and services that you rely on every day.

One of the standout achievements this year has been the launch of Nexus, a local airline that has introduced healthy competition to the region. This has led to lower airfares across the Kimberley, making travel more affordable while giving a welcome boost to our local economy.

Our dedication to inclusivity has also been a key focus. We successfully secured funding from LotteryWest to develop an All-Abilities Playground, designed for people of all ages and abilities. This project aligns with the Shire's Disability Access and Inclusion Plan, showcasing our commitment to creating infrastructure that ensures everyone in the community feels valued and included.

Events remain at the heart of our community, bringing us together to celebrate diversity and

creativity. This year, we've hosted a variety of events that have strengthened our community spirit. From the family-friendly 'Story Walk' installation to gatherings that foster connection and belonging, these events have been vital in building a sense of togetherness.

As we celebrate these accomplishments, I want to express my sincere gratitude to every member of our community. Your support, involvement, and passion have been instrumental in driving our success. Together, we've demonstrated the power of a unified community working towards a shared vision.

I also want to recognise the leadership of the Shire's CEO, Vernon Lawrence. His work ethics and dedication have been integral in fostering a culture of excellence, connection, and accountability within the administration.

Looking forward, with new councillors joining us, I'm confident that we will continue building on the strong foundations laid this year. Our shared commitment and collaboration will be key as we take on new initiatives, address challenges, and continue creating a community we can all be proud of.

David Menzel
Shire President



Amelia Gorge, El Questro

Message From the CEO



This year, the Shire of Wyndham East Kimberley embraced our vision of *connecting our culture, striving for prosperity, and celebrating the spirit of country and community*. We worked diligently under our pillars of **Liveability, Connection, and Sustainability** to deliver a range of initiatives and projects that enhance quality of life, foster connectivity, and safeguard our natural environment.

Our commitment to a **liveable community** means providing safe, healthy, and vibrant spaces that support access to essential services and opportunities for all. We continued to invest in essential recreational infrastructure to enhance community health and wellbeing; for example, upgrades at Clarrie Cassidy Oval included new lighting, pathways, and expanded facilities, making these spaces inclusive and accessible. The Kununurra Leisure Centre Aquatic Redevelopment, will soon feature new pools and Changing Places facilities, and offer modern, accessible amenities.

In addition, our All-Abilities Playground at Celebrity Tree Park will provide an inclusive play space for families, promoting health and connection for all ages. Together, these initiatives create safe, welcoming spaces that enhance our quality of life and support a community where everyone belongs. Shire Officers are also working on funding applications to further create infrastructure that promotes liveability. These projects, together with community events like WA Bike Week, 'Beats on the Streets,' and the Story Walk at Celebrity Tree Park, have brought residents together and enriched the quality of life in our Shire.

Our efforts toward a **connected community** centred on enhancing links within and beyond the Shire, improving travel options, and celebrating our shared culture. We had successfully secured funding for Stage 2 of the East Kimberley Regional Airport upgrades, a key step toward enabling more accessible travel, with the expanded capacity to support larger aircraft. This advancement will increase travel and freight options, connecting our Shire with the east coast, and encouraging new economic opportunities. Locally, the Nexus Airlines regional route launch has been pivotal in enhancing

access between Kununurra to Broome and Darwin with affordable flights, and supporting local businesses. In addition, the "Book the Dream in the East Kimberley" tourism campaign, launched by the East Kimberley Marketing Group with Shire support, has helped boost visitation and showcased the cultural and natural assets that make our region unique.

Additionally, we invested \$13m infrastructure through major roadworks on Bandicoot, Weaber Plain, and Carlton Hill roads, balancing safety improvements with connecting to local places. Essential projects such as the Carlton Hill Road Bridge Replacement and the ongoing Halls Creek to Kununurra Bridges Project reflect our commitment to preserving Country while meeting the needs of local businesses and residents.

Sustainability remains at the heart of our Shire's values, ensuring our natural environment is protected and that growth aligns with the community's aspirations. Environmental efforts included the Keep Australia Beautiful litter collection event, which mobilised volunteers to collect over 148 kilograms of waste from local areas. The Shire's support of Indigenous mural installations led by Artopia celebrated local heritage and culture, creating public art that honours our history and beautifies the area. Through these initiatives, we demonstrate a dedication to sustainable, community-driven growth that protects the natural environment for future generations.

One of the sustainability pillars is a community-notably, the local government reforms in October 2023 allowed the community to directly elect the Shire President, marking a new era of transparency and community-led governance. This year's election saw David Menzel re-elected as President, a testament to our residents' confidence in his leadership and vision for the Shire. Sustainability is also advocating for a fair and equitable funding model for regional and remote local governments to be financially sustainable. This is

a cornerstone of our advocacy efforts with both State and Federal Governments.

As we close this year, I am grateful for the hard work and collaboration of our Council, Shire Officers, community members, and partners. My thanks in particular to Shire President David Menzel for the leadership he provides to the Shire, Council and the community. Together, we all have made great strides toward a thriving, resilient, and connected future for the Shire of Wyndham East Kimberley.

Your continued engagement and support inspire us to keep striving toward our shared vision. Thank you for being a part of this journey, as we work together to make our Shire a place of lasting prosperity, unity, and pride.

Vernon Lawrence
Chief Executive Officer

“Creating a more liveable, connected and sustainable future”

The Strategic Community Plan (SCP) sets the strategic direction of the Shire and reflects the longer term (10+ year) community goals and aspirations. It guides everything that the Shire does and ensures decision making is in line with community expectations. The local government is responsible for the development and review of the SCP, however its implementation is a shared responsibility with other partners such as state agencies as well as the community.

Our vision

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 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

Open communication

We communicate openly with each other and our community.

Prioritising health, safety and wellbeing

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

Teamwork is key

We work collaboratively to achieve shared goals.

Demonstrating accountability

We take responsibility for our actions and behaviours.

Respect one another

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

Our Shire

The Shire of Wyndham East Kimberley is the most northerly 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.

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 estimated population for the Shire of is 7,477. The town of Kununurra is home to over two thirds of the Shire's permanent population of around 4,600 (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%.

Housing

The Shire has 2,627 dwellings distributed across its towns and smaller settlements. The average persons per household is 2.8, which is higher than the WA average of 2.6.

The forecast population growth could increase demand for housing by an additional 600 to 1,000 homes based on the WA average persons per household.

Economy

The Shire's economy is based on agriculture, tourism, and mining. The Shire is a major producer of beef, and the Ord River Irrigation Area is one of the largest irrigation schemes in Australia.

The East Kimberley economy is a growing economy, and the region is home to a number of opportunities for businesses and investors.

Some of the challenges facing the East Kimberley economy:

Remoteness: The East Kimberley is a remote region, and this can make it difficult to attract businesses and investors.

Infrastructure: The East Kimberley has limited infrastructure, and this can make it difficult to operate a business in the region.

Skills shortage: The East Kimberley has a skills shortage, and this can make it difficult to find qualified workers.

Despite these challenges, the East Kimberley economy is a growing economy, and the region is home to many opportunities for businesses and investors. Current opportunities include investment in agriculture, resources and support services.

The construction of a new cotton gin in Kununurra will support the development of additional irrigated land for agriculture.

Potential future economic developments in the medium term include expansion of the resources sector, particularly base metals, green hydrogen and Beta titanium alloy metals.

Snapshot of the Shire

Population statistics



7,477
Population



33
Median age of residents



1,591
Families living in the Shire



9,420
forecast population by 2032



34%
of residents identify as Aboriginal or Torres Strait Islander



5,199
Working age population (18 - 69)



26.1%
of residents were born overseas

Location



121,000km²
Size of the Shire



2,802
Rateable properties



\$708.4M
Gross Regional Product



3,215km
distance from Perth



3,443
Electors



35 °C
Mean max temp

Infrastructure



2
Swimming pools



3
Recreation Centres



8
Active Parks



32 km
Footpaths



1,337 km road
249km sealed | 1,088km unsealed

Statistics sources:

ABS, Western Australia Tomorrow, REMPLAN and id.com.au

Our Stakeholders

As a local government, a wide range of organisations and individuals are impacted by what the Shire does. Collaborating with stakeholders allows the Shire to gain important feedback to inform decision-making, use local knowledge and cultural experiences to bring vibrancy, activity and economic benefit to our towns, advocate for and promote the East Kimberley.

Stakeholders include residents, ratepayers, businesses, visitors, tourists, schools, not-for-profit groups and organisations, special interest groups and government agencies.



Kimberley Development Commission Prospectus Launch



Community Scorecard Survey

The Shire of Wyndham East Kimberley aims to undertake a community survey every two years in the form of a community scorecard to check perceived satisfaction with the Shire, Shire's performance and services. A regular community survey is an opportunity for the organisation to understand the opinions and views of the community, identify issues and areas for focus, benchmark performance, track improvements over time and inform the reviews of the Strategic Community Plan and Corporate Business Plan. Importantly, the survey is a fundamental part of a healthy democracy and well-functioning local government.

2024 Community Scorecard survey was undertaken in February 2024 using the independent company Catalyse. Catalyse has a significant amount of experience in conducting similar surveys for other local governments. This experience has allowed a comparison with other local governments for benchmarking purposes.

The 2024 results demonstrated continued improvement in key areas and also highlighted the following areas where the community wish the Shire to focus:

- Community safety and crime prevention
- Maintenance of local roads
- Advocacy for local housing
- Improvements to the Kununurra town centre
- Youth services and facilities
- Health and community services

- Family / children services and facilities

Engagement with Gelganyem

Shire of Wyndham East Kimberley engaged with Gelganyem on a number of future projects in relation to social and economic opportunities in Kununurra. In 2022-23 the Shire signed a Memorandum of Understanding (MOU) with Gelganyem to improve local training, employment, and contracting opportunities for Aboriginal people. One such project is the revitalisation of the Kununurra town centre that the Shire is actively seeking funding to progress concept and design plans.

Future leaders

The Shire is committed to engaging with the local community and educating the public about its role and functions as a local government. One of the ways it does this is by hosting school visits from various educational institutions. For example, students from East Kimberley College had the opportunity to visit the Shire and learn about how the elected members make decisions that affect the Shire and its residents. This is a valuable way of fostering local democracy and nurturing future leaders who can contribute to our community.

Our Council



Cr David Menzel
Shire President
Term: 4 years - 2027



Cr Tony Chafer
Deputy Shire President
Term: 4 years - 2025



Cr Mat Dear
Term: 4 years - 2027



Cr Jeff Gooding
Term: 2 years - 2025



Cr Chelsea McNeil
Term: 4 years - 2025



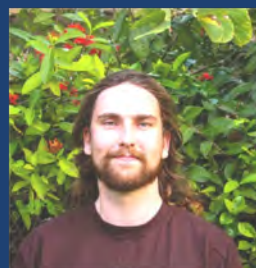
Cr Dylan Hearty
Term: 4 years - 2025



Cr Bradley Kyne
Term: 4 years - 2027



Cr Beau Robinson
Term: 4 years - 2027



Cr Scott Timms
Term: 2 years - 2025

Committees

- Audit, Risk and Governance Committee
- CEO Evaluation Committee

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.

Fees and Allowances

The Salaries and Allowances Tribunal determines the 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*.

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.

Elected Member Attendance

1 July 2023 to 30 June 2024

Meetings	Ordinary Council Meeting	Special Council Meeting	Audit Committee	Total Attendance	Fees and Allowances
	11 held	1 held	4 held		
David Menzel Shire President	10 / 11	1 / 1		12 / 13	\$104,738
Tony Chafer Deputy President	10 / 11	1 / 1	4 / 4	15 / 16	\$37,231
Narelle Brook Councillor	3 / 3			3 / 3	\$5,216
Matt Dear Councillor	9 / 10	1 / 1		10 / 11	\$20,752
Judy Farquhar Councillor	3 / 3		1 / 1	4 / 4	\$5,216
Jeff Gooding Councillor	2 / 3			2 / 3	\$4,536
Dylan Hearty Councillor	9 / 11	1 / 1	2 / 4	12 / 16	\$5,216
Bradley Kyne Councillor	9 / 11	1 / 1		10 / 12	\$20,752
Michelle McKittrick Councillor	1 / 3		1 / 1	2 / 4	\$5,216
Chelsea McNeil Councillor	8 / 11	1 / 1		9 / 10	\$20,752
Scott Timms Councillor	3 / 3			3 / 3	\$4,536
Beau Robinson Councillor	7 / 7	1 / 1	2 / 3	10 / 11	\$14,492

Meetings attended / Attendance at meeting required

Demographic representation

As at 30 June 2024

Male	8
Female	1
Indeterminate	-

Age bracket	Councillors
Between 18 years and 24 years	1
Between 25 years and 34 years	1
Between 35 years and 44 years	3
Between 45 years and 54 years	1
Between 55 years and 64 years	2
Over the age of 64 years	1



Our Organisation

The Corporate Business Plan outlines the services that the Shire will provide as part of its every day operations, supporting ongoing delivery of the Strategic Community Plan goals and community outcomes.

Our Executive Management Team



Vernon Lawrence
Chief Executive
Officer
Commenced 2019



Felicity Heading
Director Corporate
Commenced 2020



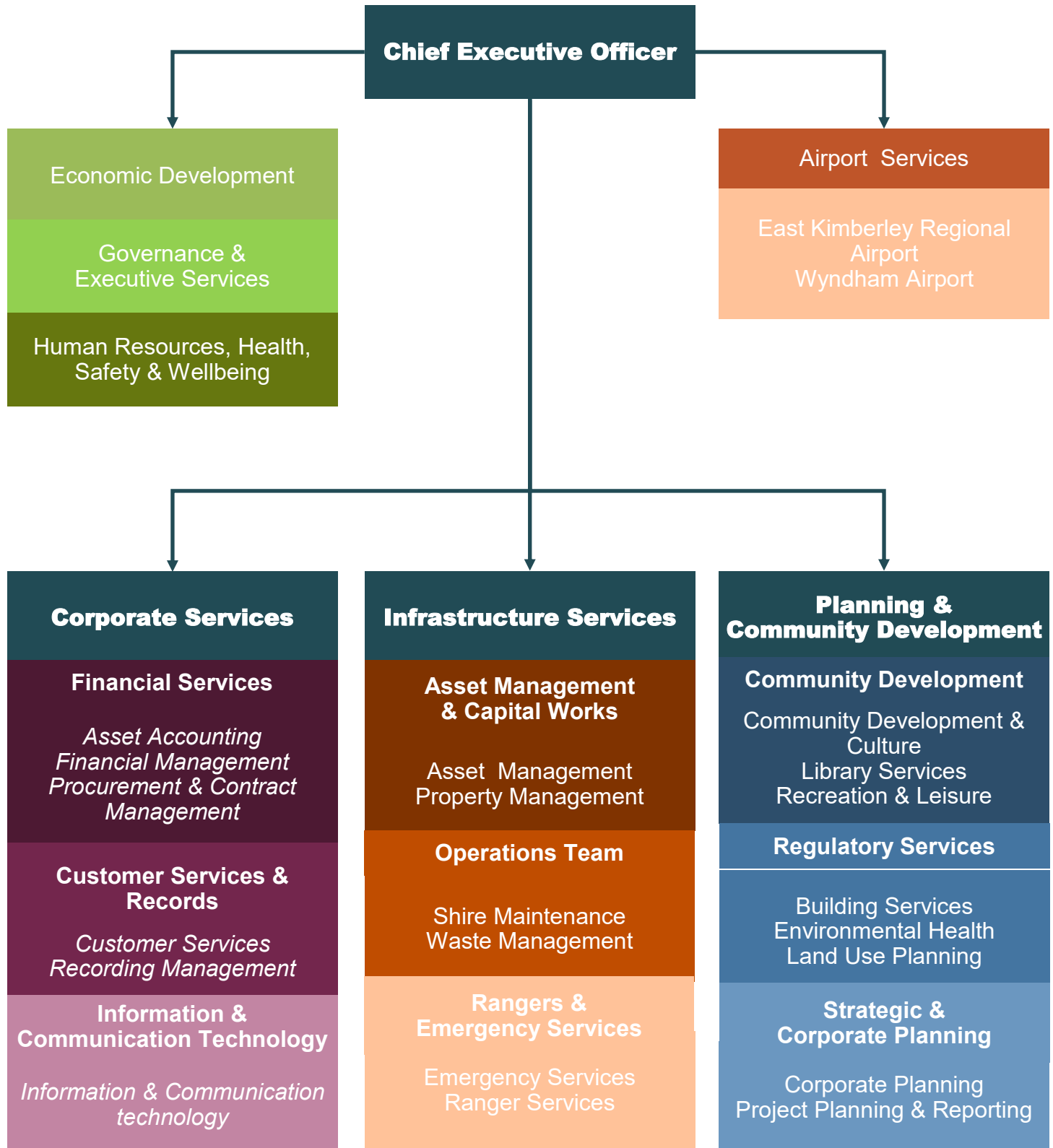
Nick Allen
Director Planning and
Community
Development
Commenced 2024



Paul Webb
Director Infrastructure
and Strategic Projects
Commenced 2023

Our Organisational Structure

Our organisational structure for delivering services and actions



Achieving our Vision

Integrated Planning and Reporting

The Integrated Planning and Reporting Framework (IPRF) is the Shire's strategic planning process. It ensures Council decisions look to the long-term future and consider the community's aspirations to deliver the best results possible with the resources available. The framework is also designed to have a stronger focus on place-shaping and wellbeing while requiring a greater level of community engagement.

The primary aims of the Integrated Planning and Reporting Framework include:

- articulate the community's vision, priorities and desired outcomes
- allocate resources to achieve the vision, striking a considered balance between aspirations and affordability
- monitor and report on progress

The IPRF requires the Shire to have three levels of integrated strategic planning, informed and supported by appropriate resourcing and asset management plans. The framework consists of a number of strategic plans for identifying and prioritising local issues. The strategic plans set the goals and direction for the Shire's future activities. It integrates asset, service and financial plans so that the Shire's resource capabilities match community needs. The most important of these is the Strategic Community Plan.

Monitoring and reporting is integral to the IPR Framework. Each element of the IPR suite has a

monitoring section, which outlines the means by which progress will be measured and reported.

The Corporate Business Plan is integrated with and delivers on the Strategic Community Plan and will form the basis for monitoring. Monitoring and reporting outcome performance through the key performance indicators is important in determining the effectiveness of the Shire's services and projects.

The content of the IPRF has the following hierarchy:

- Focus Areas: These are broad categories that group similar goals together in creating a liveable, connected and sustainable future.

- Goals: These are specific outcomes that the community wants to accomplish.

- Strategies: These are the high-level approaches or methods that Council set and the Shire will use to achieve its goals.

- Activities: These are the major observable steps or milestones that the Shire will undertake to implement its strategies.

- Actions: These are the specific and manageable actions that the Shire will take to complete its activities.

- Tasks: The individual and assignable units of work that the Shire will perform to carry out its actions.

Integrated Planning and Reporting Framework of the Shire of Wyndham East Kimberley:



Working for the Shire

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 demands; for instance in our gardening and maintenance programs.

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.



Set up to clean up, Kununurra

Our People

A SNAPSHOT OF THE SHIRE'S WORKPLACE PROFILE



40%

Female employees

33%

Female Managers/EMT



112

Total employees



57%

Male employees

67%

Male Managers/EMT



90

Full Time Equivalent (FTE)



3%

gender diverse/non-binary, other, or prefer not to say



79

Full time



12

Part time



21

Casual

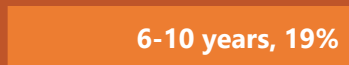
LENGTH OF SERVICE



Over 15 years, 4%



11-15 years, 7%



6-10 years, 19%



1-5 years, 39%



Under 1 year, 32%



Working for the Shire

Conditions of Employment

The Shire's Enterprise Agreement 2021 includes a range of terms and conditions of employment designed to provide a fair, equitable and flexible workplace. It has been confirmed to Local Governments in West Australia that our Industrial Instruments have changed from Fair Work to Western Australian Industrial Relations legislation with a transition period between January 2023 and December 2024.

Employee Code of Conduct

Local government employees have a primary responsibility to serve the community and use resources reasonably. To ensure ethical behaviour and a positive workplace, we follow a Code of Conduct outlined in the *Local Government Act 1995*. 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. Service providers, representatives and agents must ensure that their employees are aware of and abide by this Code when performing duties for the Shire.

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.

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. An audit on employee details was completed during the year and it was found that many previous casual staff now not providing services still remained in our system. These employee numbers had been included in data during previous years but were removed this year, meaning that the employee turnover figure is inflated at 39.5% for the 23-24 year period. The true turnover (including casual employees) has increased from 25.7% to 28.2%.

The Shire has once again engaged Catalyse to measure employee engagement and culture through their Employee Scorecard Report. Catalyse were last engaged in 2022 and we have been working on areas prioritised for improvement over the past eighteen months. Catalyse will complete their Survey in September 2024.



Infrastructure, Best-Dressed SWEK Novelty Awards

Employee Performance

Employee performance reviews are conducted on an annual basis as required by the *Local Government Act 1995*. This process is intended to:

- Establish performance expectations and targets for employees
- Align employee goals with organisational objectives
- Identify learning and development requirements

An important part of this process is the employee development plan which is prepared between the employee and their manager, and involves a two-way commitment to setting employee performance targets and, of equal importance, identifies the employee's personal and professional development needs.

Work Health, safety and Wellbeing

The Shire has a proactive approach with a strong focus on work health and safety in our everyday activities. A strong 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

- Supervision is undertaken by people with appropriate health and safety knowledge, skills and experience

The Shire continues to offer programs which contribute to employee health and wellbeing. These include:

- Employee Assistance Program (EAP) for all employees, their family and house mates
- 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



Fire extinguisher training

Disclosure of Annual Salaries

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

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

To eliminate issues associated with the treatment of benefits other than cash salary, the Shire provides a total employee cost approach to reporting remuneration. This includes all remuneration into one total number. This is considered a far more transparent and open approach to payments which exceeds the requirement of the regulations. The following table is based on the amount each employee actually 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 (where applicable)

19 employees have received remuneration over \$130,000 during the financial year.

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 \$360,171 and comprises a salary, superannuation, vehicle & related fringe benefits.

Remuneration has the meaning given in the *Salaries and Allowances Act 1975* section 4(1) and includes salary, allowances, fees, emoluments and benefits (whether in money or not).

Salary band	Male	Female	Total
\$100,000 - \$129,999	21	10	31
\$130,000 - \$139,999	4		4
\$140,000 - \$149,999	1		1
\$150,000 - \$159,999	2	1	3
\$160,000 - \$169,999	1	2	3
\$170,000 - \$179,999	1		1
\$180,000 - \$189,999		1	1
\$190,000 - \$199,999		1	1
\$200,000 - \$209,999		1	1
\$210,000 - \$219,999	1		1
\$220,000 - \$229,999	2		2
\$230,000 - \$239,999	1		1
\$240,000 - \$249,999			
\$250,000 - \$259,999			
\$260,000 - \$269,999			
\$270,000 - \$279,999			
\$280,000 - \$289,999			
\$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			
\$360,000 - \$369,999	1		1



Shire Services

Service provided to the community

The Corporate Business Plan 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.

Shire Service Units:

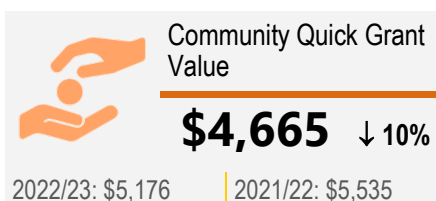
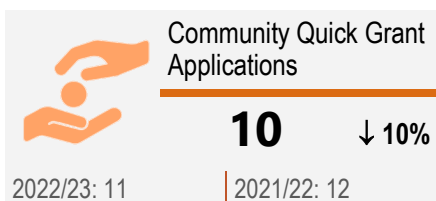
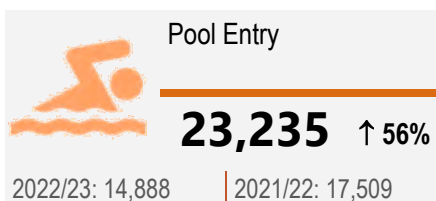
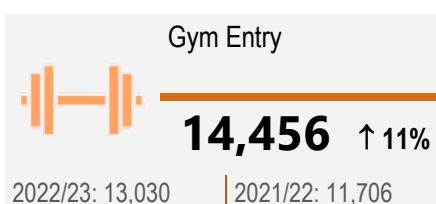
- Land Use Planning
- Environmental Health
- Building Services
- Recreation and Leisure
- Library Services
- Community Development
- Property and Facilities Management
- Executive Services
- Communications and Marketing
- Human Resources
- Governance
- Integrated (Corporate) Planning and Reporting
- Records Management
- Customer Services
- Purchasing, Procurement and Contract Management
- Shire Maintenance
- Waste Management
- Ranger Services
- Emergency Services
- East Kimberley Regional Airport
- Wyndham Airport
- Engineering Services
- Asset Management
- Information & Communications Technology
- Economic Development
- Financial Management
- Financial Operations
- Asset Accounting
- Work Health, Safety and Wellbeing



Community, Culture and Recreation

Recreation and Leisure | Community Development | Community Funding |
Access and Inclusion | Events | Youth and Children

Measures



The Shire aims to provide a range of people focused services that improve the lives of community members.

Community Development

Community Development works in partnership with the local community and other key stakeholders to support and assist neighbourhood and family networks, to facilitate local participation and access to facilities and services that can positively impact social wellbeing.

Community Development Highlights for 2023/24:

- Youth Diversionary support – The Shire continued to support the Youth Service Providers within Kununurra and Wyndham through waving \$30,650 fees for the use of Shire-managed.
- Continued to support the Youth Service Providers through the employment of the Youth Partnership Facilitator based at Kununurra Waringarri Aboriginal Corporation. This coordinator has been responsible for establishing partnerships and provided a central coordination point for WAPOL and Youth Justice to identify individual needs and determine appropriate diversionary activities. The position while funded by the Shire is directly managed by Kununurra Waringarri Aboriginal Corporation, to ensure that the interventions initiated were purposeful, culturally appropriate and community driven.

Recreation and Leisure

The Shire's recreation and leisure team provides and facilitates a wide range of sport, recreation and healthy lifestyle opportunities for the community through the delivery of strategic infrastructure planning, facility management, club development, beach services and leisure programming.

Recreation Highlights for 2023/24:

- Completed the Wyndham Oval change room and lights project – \$1.9m
- Our community facilities continue to be well used and valued by our community, supporting health and wellbeing outcomes. Over the year there were close to 55,000 people using either Shire gym, pools, indoor halls or squash courts.



Planning and Regulatory Services

Development Approvals | Building Services | Strategic Urban Planning | Heritage Management
| Land Use Planning | Environment Health

Measures



Food Safety Assessments

50

↓ 24%

2022/23: 66

2021/22: 33



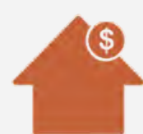
Building Permits issued

68

↓ 10%

2022/23: 76

2021/22: 80



Construction Value

\$22.1m

↓ 33%

2022/23: \$32.9m

2021/22: \$15.25m



Planning Approvals

55

↑ 8%

2022/23: 51

2021/22: 50

How history and heritage is preserved



Community Survey

Excellent (100)
Good (75)
Okay (50)
Poor (25)
Terrible (0)

49

50

2021

2014

The Regulatory Services department is responsible for building, planning, land use and environmental health in accordance with the Shire's statutory responsibilities.

Land Use Planning

The Land Use Planning Unit is responsible for strategic and statutory land planning and ensuring development within the Shire complies with its Local Planning Scheme, Local Planning Strategy, Residential Design Codes and other relevant legislation and policies.

Land Use Planning Highlights for 2023/24:

- Undertook community consultation to inform the review and update of the Lake Kununurra Foreshore Plan.
- Commenced the Local Planning Strategy review, undertaking preliminary engagement with key stakeholders and community engagement sessions in Kununurra and Wyndham.
- Development application values decreased due to a slight drop in the number of applications received in 2023/24.

Building Services

Building Services is responsible for ensuring that all building construction within the Shire complies with all relevant codes, regulations and standards.

Building Services Highlights for 2023/24:

- Major developments included the Accommodation and Withdrawal Centre, upgrades to an existing alfresco dining area and a training school complex. Construction value was down from the 2022/23 financial year, but the number of building permits remained comparable.

Environmental Health

Environmental Health supports public health and environmental safety through education, inspection and enforcement of regulations.

Environmental Health Highlights for 2023/24:

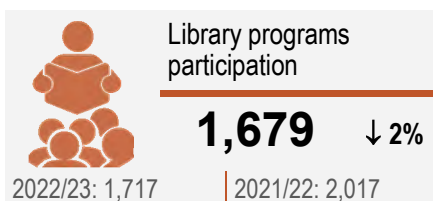
- Improve the Food Business Application process by replacing the Temporary Food Stall application with a Verification of Notice.
- Implementing Standard 3.2.2A (effective December 8th, 2023) to enable businesses to manage food safety risks more effectively. This included access to free online food safety training.



Library Services

Kununurra School and Community Library | Wyndham Library

Measures



Library and information services



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 Wi-Fi 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.





Governance & Executive Services

Communications and Marketing | Executive Services | Governance

Measures



News stories published

55 ↓ 2%

2022/23: 59

2021/22: 69



Social media posts

390 ↓ 3%

2022/23: 397

2021/22: 563



Representation and advocacy meetings

115 ↑ 2%

2022/23: 113

2021/22: 102



Shire Engagement Events held

7 ↓ 70%

2022/23: 23

2021/22: 14



Shire Engagement participation

550 ↓ 30%

2022/23: 785

2021/22: 765

Reporting directly to the CEO, the Governance and Executive Services are tasked with guiding the Chief Executive Officer, Executive Management Team and Elected Members, as well as managing statutory governance obligations.

Communications and Marketing

Communications and Marketing are responsible for managing the Shire's brand, corporate communications including media relations, website, consultation, public relations, stakeholder management and functions.

Executive Services

Executive Services acts to deliver effective and compliant administrative support to the Chief Executive Officer, Executive Management Team and Elected Members. As well as supporting effective representation through advocacy at a regional, state and national level.

Governance

Governance manages the Shire's statutory governance obligations pertaining to Council and Committee meetings, elections and delegations of authority. To support the Council's decision-making process.



Complaints registered under the Act^A

0 -%

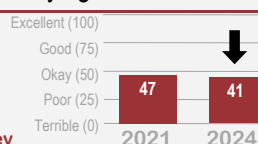
2022/23: 0

2021/22: 0

Advocacy and lobbying



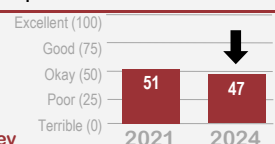
Community Survey



Shire's leadership



Community Survey





Economic Development

Regional Investment | Advocacy | Economic Growth

Measures



Businesses registered in the Shire

642 ↓ 3%

2022: 658

2021: 640



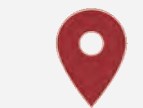
GRP Gross Regional Product

\$760m ↑ 3%

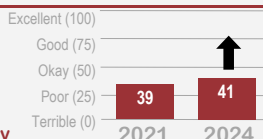
2022: \$737m

2021: \$772 m

Promoting the Shire as a place



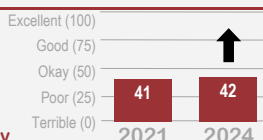
Community Survey



Access to goods and services



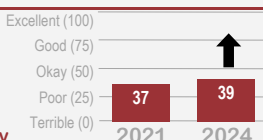
Community Survey



Telecommunications & internet



Community Survey



The Shire plays a pivotal role in economic development through leadership and collaboration with government, community, and business stakeholders. By advocating for public investment, enabling private sector growth, and supporting workforce attraction, retention, and participation, the Shire fosters sustainable development and creates opportunities that enhance community well-being and quality of life.

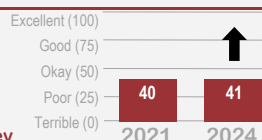
Highlights for 2023/24:

- Securing Federal Growing Regions funding for the Stage 2 East Kimberley Regional Airport upgrades
- Securing State funding for the Kununurra Aquatic Centre upgrades
- Securing LotteryWest funding for the Celebrity Tree Park All-Abilities Playground
- Participation in the Kimberley Regional Group including development of its 2024 Investment Prospectus
- Regional advocacy to address housing market challenges, including attending the Kimberley Housing Roundtable and ongoing engagement with State and Federal stakeholders
- Advocacy meetings and ongoing communication with State and Federal members of parliament

Economic development



Community Survey



Services

Economic Development Strategy

Advocacy for economic development

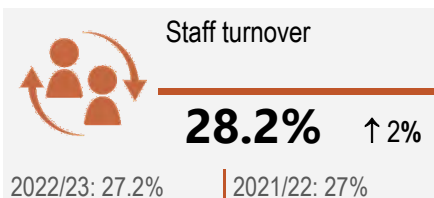
Investment Prospectus



Human Resources, Work Health, Safety & Wellbeing

Learning and Development | Recruitment and employee onboarding |
Workforce planning and management | Work Health, Safety and Wellbeing

Measures



The Shire's Human Resources and Work Health, Safety and Wellbeing Team are responsible for the administration and coordination of all Corporate Human Resource related matters, including training, occupational safety and health advisement, and staff recruitment.

Human Resources

The Human Resources unit provides a range of operational, advisory and strategic human resource services and programs that enable the Shire to attract, develop and retain employees to support the organisation in meeting its vision and mission.

Human Resources Highlights for 2023/24:

- After consultation with employees, the new Employee Code of Conduct was launched. The Code focuses on the behaviours that we all expect in the Workplace and promotes the Shire as an employer of choice.
- Online recruitment system was introduced. The system has improved the recruitment processes the candidate experience.

Work Health, Safety and Wellbeing

The Work Health, Safety and Wellbeing unit manages and supports occupational health and safety policies, procedures and services cross the organisation.

Health, Safety and Wellbeing Highlights for 2023/24:

- Introduced a 'heat management program' using hydration testing for people to better understand and manage their hydration levels.
- Asbestos awareness training together developing the asbestos register and risk management plans
- Commitment to overhaul the workplace emergency and evacuations systems with ongoing internal monitoring and training

During the year the Shire continued to offer programs which contribute to employee health and wellbeing. These included:

- Employee Assistance Program for all employees and their families
- Free membership at the Kununurra Leisure Centre
- Skin screening
- RUOK and other wellness education sessions and workshops



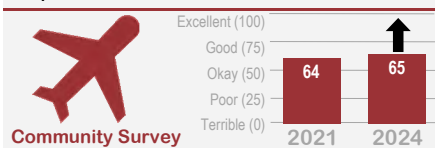
Airport Services

East Kimberley Regional Airport | Wyndham Airport

Measures



Airport facilities & services



East Kimberley Regional Airport

The East Kimberley Regional Airport (EKRA) is a certified Aerodrome and a security controlled airport. The EKRA services regular passenger air services as well as charter and private flight operations.

This has been another outstanding year for the EKRA with passenger numbers continuing the high of the previous year and supporting the Shire's need to invest in the airport.

Other highlights for 2023/24:

- Upgrades to the EKRA taxiways and aprons were successfully completed.
- Two new apron lighting towers were installed adjacent to the RPT apron. These new led lighting towers will enhance the safety and security of staff and passengers whilst utilising the RPT apron areas.
- The EKRA screening point was upgraded with the latest CT screening machine. This state-of-the-art machine enhances the customer experience by allowing passengers to leave 98% of items in their carry-on luggage. The EKRA is the first regional airport in Australia to install this type of machine.
- A new fenced car park was recently installed to improve parking capacity at the EKRA.

Wyndham Airport

The Wyndham Airport is a registered Aerodrome. This airport services charter and private flight operations.

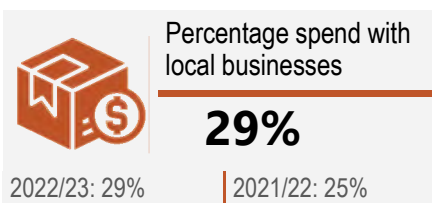
Highlights for 2023/24:

- Upgrades to the Wyndham facility continue to be undertaken to ensure that this vital airport is available for passenger, goods and medical service flights.
- New LED apron lighting has been installed at the Wyndham airport to enhance the safety and security of all users utilising the airport to provide their vital services to the community.
- Drainage upgrades have been undertaken to ensure that flooding is mitigated and allows for the safe transit of passengers and aircraft utilising the Wyndham airport.

Finance

Financial Management | Asset Accounting |
Procurement and Contract Management

Measures



The Finance Team ensure the ongoing financial sustainability of the Shire and helps each service area achieve value for money.

Financial Management

Provide management and statutory reporting functions for of the Shire's financial activities through appropriate financial systems and processes. Effective and efficient financial management reporting that meets all legislative requirements and ensures financial sustainability.

Highlights for 2023/24:

- Financial reports prepared in house; saving the Shire \$150,000
- Cross trained finance team increasing effectiveness and efficiency of the team
- Balanced Annual Budget adopted with modest rates increase
- Streamlining differential rating categories from 13 to 4, and
- Financial statements prepared on time and successful execution of the Shire's annual audit.

Asset Accounting

Ensure that the accounting records and financial reports of the Shire accurately reflect the asset base, its condition and provide for sustainable management over the financial period, and the forecast period.

Highlights for 2023/24:

- Utilising full functionality of current Shire asset management systems, and
- Implementing quarterly reconciliations of the Shire's assets.

Purchasing, Procurement and Contract Management

Purchase, procure and manage contracts in compliance with legislation and provide best value.

Highlights for 2023/24:

- Successfully recruited a Procurement Officer
- Additional features activated within the procurement platform to assist with purchasing activities and management of contracts.

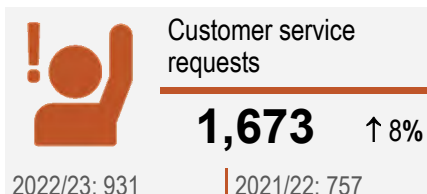
Customer Service

Customer Service | Records Management

Measures



Customer service



The role of Customer Services is to provide the community with a welcoming experience providing access to Shire services by connecting people with accessible information and customer focused service.

Customer Services

The Shire operates Customer Service Centres in Kununurra and Wyndham. During the year the Department of Transport withdrew the agreement for the Shire to undertake Transport Services at the Wyndham office and these services were transferred to the Post Office in Wyndham. The Wyndham Office continues to be staffed by one full time staff member providing payment and other Shire services for Wyndham and the operation of the Wyndham library.

The use of the Snap Send Solve reporting application increased with community members encouraged to use the app to submit customer service requests and report issues. This has enabled improved response times and the provision of feedback to the community and for 'Snappers' to provide feedback on their satisfaction with responses provided by the Shire.

Records Management

During the year records staff have been undertaking training in records management and Freedom of Information (FOI) requests. Investigations into a replacement Records Management System commenced with the aim to implement improved records management that is more efficient whilst continuing to meet the requirements of the *State Records Act*. A new system will be trialed during 2024/25 with plans for full implementation in the 2025/26 financial year. A review of the Shire's Record Keeping Plan commenced during the year with support from the State Records Office to ensure the plan meets legislative and internal requirements. This updated plan will be completed in 2024/25.

In accordance with the *Freedom of Information Act 1992* the Shire publishes a Freedom of Information Statement on the Shire's website. A total of 1 Freedom of Information applications were received in the 2023/24 financial year and were processed.



Ranger & Emergency Services

Emergency Services | Ranger Services

Measures



Stray dogs found

249 ↑ 9%

2022/23: 229

2021/22: 282



Feral cats removed

145 ↑ 119%

2022/23: 66

2021/22: 63

Safety and crime prevention



Community Survey

Excellent (100)

Good (75)

Okay (50)

Poor (25)

Terrible (0)

20

2021

17

2024

Emergency Services

Emergency Services performs a critical role coordinating disaster recovery response for a range of natural disasters and emergency incidents. The Shire plays a major role in emergency management activities including Prevention, Preparedness, Response & Recovery (PPRR). The Shire helps establish emergency management procedures for managing bushfires, evacuations, road closures and the dissemination of information to the public and key stakeholders.

In the event of an emergency, the Shire's primary role is to provide support and manage the recovery of the local community.

Highlights for 2023/24 included:

- Local Emergency Management Committee meetings held with all relevant emergency services.
- Bushfire Advisory Committee meetings held with emergency management agencies and relevant community groups.
- The development of a Bushfire Risk Management Plan for the Shire designed to set out the types of work scheduled to deal with the risk of bush fires in an area, funding opportunities and to reduce bush fire risk in our community.
- Increased proactive fire break inspections throughout the Shire providing a safer environment and compliance with the *Bush Fire Act 1954*.

Ranger Services

Ranger Services are responsible for the enforcement of State Government legislation and Council's Local Laws for controlling dogs, cats, bush fires, activities in thoroughfares, property, litter and parking.

Highlights for 2023/24 included:

- Review of local laws and draft development of cat Local Laws.
- Review of current parking signage including ACROD parking bays.
- Inclusion of the responsibility of property owners to maintain their firebreak throughout the year.
- Increased patrols of public parks to reduce incidents of aggressive behaviour, illegal alcohol consumption and littering offences.



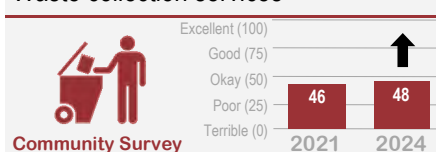
Waste Management

Landfill Operations | Refuse Collection | Street Cleaning | Waste Reduction

Measures



Waste collection services



The Operations Team is responsible for waste management, the maintenance of roads, drainage, footpaths, sports fields, parks, gardens, street trees and verges within the Shire.

Street Cleaning

Works to remove rubbish from streets and reserves (Shire maintained) including picking up litter and street sweeping. This past year the Shire has purchased a street sweeper and pavement sweeper which have to date been used to target specific locations. This will be widened to a programmed schedule to provide set level of service to all suburbs, for roads and footpaths.

Waste Reduction (reduce, reuse, recycle)

Reduce the amount of waste sent to landfill through diversionary programs such as green waste composting, steel recycling, reuse and e-waste programs. The more items diverted from landfill the better off our community will be socially, financially, and environmentally. The Shire is working to reduce waste to landfill through partnership with Revive and supporting the WA container deposit scheme.

Landfill Operations

The Shire operates two landfill sites within the Shire one in Wyndham and the other in Kununurra.

Waste management highlights for 2023/24:

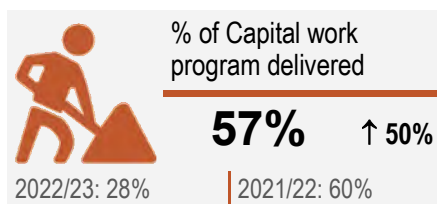
- Free Waste weekends held to promote clean ups in preparation for cyclone season and the dry season.
- Promotion of recycling events such as e-waste Mobile muster
- Clean up Australia events
- Separation of metal waste for recycling
- Support and promotion of containers for change



Asset Management & Capital Works

Engineering Services | Asset Management | Property and Facilities Management

Measures



Maintenance of local roads



Streetscapes, trees and verges



The Shire has a significant portfolio of community infrastructure assets. These assets form an integral part of providing services to the community. The Asset Management and Capital Works Department is responsible for engineering design and delivery of the Capital Works Program.

Asset Management

The Asset Management Strategy and Asset Management Plan provide a framework allowing Council to make informed decisions on current and future services.

Asset Management Highlights for 2023/24:

- Project designs for Weaber and Mulligans intersection design, Lakeview Drive, Drovers Road, Weaber Plain, industrial area adjacent and Millington Drive
- Development and advertising of the Shires Playground Strategic Plan.
- Handover of the Gibb River/Kalumburu Road to Main Roads Department Western Australia.

Engineering Services

Engineering Services within the department manage the safe and efficient construction and delivery of capital infrastructure projects

Engineering Services Highlights for 2023/24:

- Emergency repair works of Wyndham floating pontoon at the boat ramp.
- Construction of Carlton Hill Road to accommodate Restricted Access Vehicles
- Start Carlton Hill Road bridge structures.
- Bandicoot Drive Road Construction
- Construct Weaber and Ironwood intersection and drainage

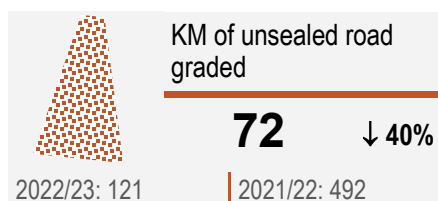
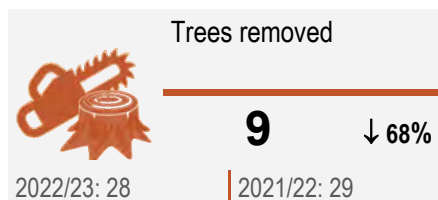
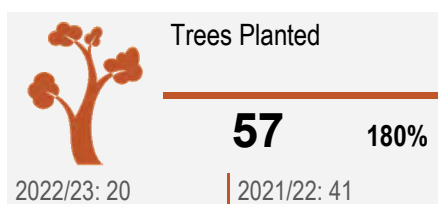
Property and Facilities Management

The department's Property and Facilities Management team manage and maintain Shire facilities including staff housing, community buildings, community amenities.

Town Maintenance

Wyndham outdoor maintenance | Kununurra Outdoor Maintenance

Measures



The Town maintenance teams in Kununurra and Wyndham provide maintenance of the everyday assets that we all use and rely on and that make our everyday lives more liveable, connected and sustainable.

Kununurra Outdoor Maintenance

The Kununurra maintenance team provides maintenance of roads, boat ramps, drains, footpaths, sportsfields, parks, gardens, street trees, verges and cemeteries within Kununurra and surrounding areas.

Highlights for 2023/24:

- Focus for the Kununurra team has been definition of specified tasks and determination of levels of work capability against available man hours and financial capacity.
- Combination of street sweeping with scheduled works with daily attention to high priority areas.
- Initiate depot cleanup.

Wyndham outdoor maintenance

The Wyndham Town maintenance team provides maintenance of roads, boat ramps, drains, footpaths, sportsfields, parks, gardens, street trees, verges and cemeteries within the Wyndham.

Highlights for 2023/24 included:

- Employment of a Works Supervisor to oversee and manage the Wyndham Team, and to facilitate communication with townsite residents.
- Completed Depot cleanup.

Our strategic goals and focus

Liveability

- 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

Connection

- 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 culture and heritage

Sustainability

- 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



Shire CEO reads a story to students at the Kununurra Community and School Library

Our Strategic Direction

Shire projects and activities by focus area

Over the past year, the Shire has been working on various projects and activities that align with our strategic focus areas. The following pages highlight some of these projects.



Liveability

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

The Shire aims to enhance livability for its residents by pursuing four strategic goals: ensuring safety and security in the community, promoting health and well-being 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.

- 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





Community Safety and Crime Prevention

Local Emergency Arrangements

The Shire plays a major role in emergency management activities including Prevention, Preparedness, Response & Recovery (PPRR). The Shire has helped establish emergency management procedures for managing bushfires, evacuations, road closures and informing the public and key stakeholders.

Disaster Impact and Community Resilience Study

Council endorsed the Disaster Impact and Community Resilience Study as a key informing document during the year. The study will support future community safety funding applications across the Shire.

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 anti-social 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 2024/25.

New Food Safety Requirements

New Food Safety Management Tools come into effect on the 8 December 2023. The Standard is an extension of the existing Standard and introduces three food safety management tools for food services, caterers and some retail businesses. Shire Officers have worked closely with community groups during the transition period to ensure local awareness and compliance with the new standards. The Shire provides a free food handling training via the Shire website for anyone involved in food preparation.



Families, Children, Young People

Young people

During this reporting period, the Shire has collaborated with several key stakeholders to address youth-related issues in the region. These stakeholders include, but are not limited to, the Kununurra Waringarri Aboriginal Corporation, MG Corporation, Police, Youth Justice, the Police and Community Youth Centre, 54 Reasons, Wyndham Youth Aboriginal Corporation, Kununurra Empowering Youth, and various funding bodies. Together, we have worked to ensure that adequate programs and case management systems are in place to meet the needs of young people in our community.

The Shire has supported various programs and activities that benefit the public, such as funding a Youth Partnership Coordinator and offering free use of Shire facilities to youth organisations. The Youth Partnership Coordinator collaborates with a range of services to assist Police and Youth Justice in identifying appropriate diversionary activities for at-risk youth. This role also helps reduce program duplication and enhances cooperation among youth service providers, with the goal of positively impacting vulnerable youth in the region.

The Shire has contributed in-kind support through access to Shire-managed facilities, including ovals, indoor and outdoor multipurpose courts, and swimming pools for youth-related programs. During the reporting period, this support amounted to over 650 hours of facility use, with fees waived to ensure that youth organisations prioritise funding allocation to program delivery.

In Wyndham, the Shire employs a Youth Officer

who, in collaboration with other service providers, delivers youth and school holiday programs. These programs include the Young Women's Group, Swim for Fruit, Junior Lifeguard, and other recreational diversionary activities. A key focus for the Shire is ensuring that youth in Wyndham have equal access to services, including specialist services. The Shire's Wyndham Youth Service continues to connect young people and their families to appropriate and available services.

Healthy communities

The Shire promotes public health and environmental safety through education, inspection and enforcement of regulations.

A total of 49 complaints were received and investigated in 2023/24, with over half of these being in regards to excessive noise. This is an 8% decrease on the number of complaints that the Shire had received in the previous financial year.

Complaint Type	2023/24	2022/23
Noise	15	26
Mosquitoes	2	3
Waste/wastewater	16	12
Food	4	7
Smoke/dust	6	1
Odour	3	1
Asbestos	1	0
Housing Conditions	2	3
Total	49	53



Artists impression of the future proposed Wyndham Community Hub, Wyndham

Wyndham Community Hub (Ted Birch Youth and Recreation Centre, Wyndham Memorial Swimming Pool)

Improving existing recreational facilities in Wyndham

A review of the Shire's Strategic Community Plan and Corporate Business Plan identified the need to centralise Wyndham recreational facilities into one accessible hub. Feedback from the Wyndham community included a request for improved recreation facilities, a gym and air-conditioned basketball courts. Community comments highlighted the desire to retain and upgrade the existing facilities rather than building a completely new centre.

The Shire will focus on ensuring that the Ted Birch Youth and Recreation Centre and the Wyndham Memorial Swimming Pool meet the current and future needs of the Wyndham community.

Engaging with the community to develop the Wyndham Community Hub Concept

During the year the Shire continued the process of identifying the requirements for the creation of an integrated civic and recreation centre concept for Wyndham. This included progressing the Natural Disaster Impact and Community Resilience Study that identified a need for the creation of a Multipurpose Evacuation Centre for Wyndham. The Centre would see the Ted Birch Youth and Recreation Centre become a cyclone rated evacuation shelter and other supporting infrastructure connecting the centre with the Wyndham Memorial Swimming Pool.

Further community engagement will be undertaken during 2024/25.



Kununurra Leisure Centre (KLC) Redevelopment Stage 2 - Aquatics underway, Kununurra

Kununurra Leisure Centre renewal and upgrade

Kununurra Yawoorroonga-woorr Splash Park

The Kununurra Yawoorroonga-woorr Splash Park continued to be very popular with the community and visitors to the region. During the year the Shire completed modifications to the entry point. This has helped ensure that children are supervised by a responsible adult making the facility safer for all users.

Kununurra Leisure Centre aquatics Upgrade

The Kununurra Leisure Centre Aquatic Redevelopment received the green light this year. The Redevelopment will feature a 50 metre 8 lane lap pool and a separate leisure pool, boasting beach access, dedicated walking lanes and a learn-to-swim area. Additional features are a toddler's pool, turbo channel and relaxation grotto. Ensuring accessibility for all, the pools will be disability-compliant and include a universal ramp. Accessibility will be further enhanced through the provision of a Changing Places change room facility.

Local company Kimberley Green Constructions has been selected to undertake the construction which will commence in August 2024.

Indoor Recreational Facilities Upgrade

Refurbishment and upgrades to the indoor courts and facilities will form stage three of the KLC renewal project. Officers have developed concept plans including upgrades to improve the facilities use as a disaster recovery centre. These plans will help the Shire to seek funding for the facility.



New changing rooms installed at Clarrie Cassidy Memorial Oval, Wyndham

Clarrie Cassidy Memorial Oval renewal and upgrade

The Shire was excited to complete major infrastructure upgrades at the Clarrie Cassidy Oval this year which included installation of new LED playing lights and the construction of new gender neutral changerooms. The total project investment was over \$1.9 million which included funding from the Shire, State Government, and the Kimberley Development Commission.

The new lights allow users to safely train and play in the evenings and the changerooms provide a modern place for users to get changed and encourage more participation by females.



Concept plan for a new all abilities playground at Celebrity Tree Pak, Kununurra

Parks and Playgrounds

Parks and playgrounds play a vital role in our towns, providing essential spaces for community connection, physical activity, and outdoor recreation. They support the health and well-being of residents, especially children, by offering safe environments for play and social interaction. In remote areas such as the Shire it is difficult to manage and maintain multiple playground facilities. In 2023 Council adopted the Shire's Playground Strategy which recommends the development of two regional sized playgrounds, one in Kununurra and the other in Wyndham.

All abilities playground concept for Celebrity Tree Pak Kununurra

This year the Shire secured \$2.5 million from Lotterywest to fund the design and construction of an All-Abilities Playground at Celebrity Tree Park.

This significant funding will enable the Shire to move forward with the development of a state-of-the-art All Abilities Playground, a project that promises to provide an inclusive and engaging play space for all community members.

Design will commence in August 2024 and construction is estimated to begin in June 2025.

Wyndham Playground upgrades

Additionally, the Shire has engaged a consultant to develop a concept plan and costs for playground facilities to be located next to the Wyndham Memorial Swimming Pool. This will form part of the larger Wyndham Community Hub Project and most likely be the first stage on the development.



Support for community groups and clubs

Community Grants Program

The Shire recognises that community groups operating within the local government area have limited resources available due to the remote location, low member base and limited income opportunities. The Shire also recognises that the socio economic and demographic profile of the community increases inequity and inequality of some individuals and community groups can face additional pressures. The Grants provided to community groups through the Community Grants Program aim to improve liveability through social and recreational opportunities by supporting and building capacity of community groups and clubs. The specific grants that support community groups and clubs are Community Programs Grant, Community Facilities Grant, Rates Assistance Grant and Quick Grant.

Community Programs Grant

Each year the Shire allocates funding from the Community Grant Program to support local groups and organisations who are running community programs. This year the Shire funded the following organisations:

Recipient	Program	Grant Value
Neighbourhood House	Community shed	\$ 13,000.00
Toy and Puzzle Library	Building volunteer capacity	\$ 3,000.00



Community Facilities Grant

The Community Facilities Grant is available to local clubs and organisations who wish to make improvements on facilities used by community members. This year there were five successful groups who were supported for a total of \$53,499.

Recipient	Facility	Grant Value
Visitor Centre	Mobility access at the Argyle Homestead	\$ 3,880.00
Ord River Paddlers	Dragon boat repairs	\$ 8,000.00
Kununurra Race Club	Design concepts for a new shared multi-use	\$ 13,619.00
Toy and Puzzle Library	Equipment for corporate events	\$ 8,000.00
Ord River Sports Club	Ablution upgrade	\$ 20,000.00

Community Quick Grant

Quick grants are available year-round and are well utilised by clubs and organisations. The funding is up to \$500 for unexpected small projects and initiatives. This year the Shire funded the following organisations.

Recipient	Project	Grant Value
Waringarri Radio	Radio anniversary event	\$ 500.00
Ewin Centre	Merchandise for a fund raiser	\$ 500.00
Kununurra Gymnastics	Uniforms for staff	\$ 500.00
Crazy Crocs	Shelving for toys	\$ 500.00
Squash Club	Squash tournament	\$ 500.00
Taekwondo	Coach trainer travel from Perth	\$ 500.00
Warriors Boxing	Facility hire	\$ 500.00
Wyndham Historical Society	Wyndham ANZAC Day	\$ 165.00
Ord Valley CWA	100 year anniversary morning tea	\$ 500.00
Kununurra Netball Association	Junior team uniforms	\$ 500.00

Rates Assistance Grant

Rates assistance grants are available to not-for-profit clubs and organisations who are responsible for paying rates on properties that are used in the delivery of community programs.

Volunteer Support

Throughout the year, the Shire of Wyndham East Kimberley provided support to local volunteer efforts, including:

- **Thank a Volunteer Day:** The Shire celebrated International Thank A Volunteer Day by hosting a cruise on the Ord River, thanks to a Department of Communities grant.
- **Event Assistance:** The Shire assisted three not-for-profit organisations in delivering successful community events, including ANZAC Day and the Teddy Bear Picnic.
- **Grant Advice and Support:** We provided grant advice and support to eight organisations, helping them secure essential funding to continue their valuable work.
- **Volunteer Capacity Building:** The Shire hosted Broome Circle workshops in Kununurra, focusing on enhancing the capacity of local volunteer organisations. Four local community groups participated, gaining insights into best practices and support systems for volunteers.



Minister Don Punch at the Lake Kununurra community barramundi release (Facebook, Zach Relp)

Economic Development Strategy

Economic Development Strategy

During the year Councillors and Shire Officers have secured funding for several liveability projects, including the Kununurra Leisure Centre Aquatic Redevelopment and Celebrity Tree Park All-Abilities Playground.

Housing remains a priority, with Shire representatives attending a Kimberley Housing Roundtable facilitated by the Kimberley Regional Group, as well investigating several opportunities to facilitate housing and residential land development through the State and Federal Government.

Advocacy and public investment

During the year Councillors and Shire Officers have undertaken to advocate to State and Federal Governments. Key activities involve developing business cases to secure funding, actively engaging with State and Federal programs to leverage opportunities, lobbying members of parliament and state agencies to garner support including visits to Canberra and Perth, and advancing regional priorities through advocacy, delegations, and networks including the Kimberley Regional Group.

East Kimberley Tourism Plan

During the year the Shire in partnership with the East Kimberley Marketing Group have been working to implement the actions in the East Kimberley Tourism Plan. These have included key tasks in preparation for the solar eclipse in July 2028.



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.

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.



Connection

- 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 culture and heritage

Ord Valley Muster—Corroboree



Outcome Area	2023-24 Initiatives		2024-25
	Planned	Completed	Planned
1 Services and Events	8	7	8
2 Buildings & facilities	3	3	2
3 Information	4	2	4
4 Services	3	3	3
5 Complaints	2	2	2
6 Consultation	4	4	4
7 Employment	6	5	6
Total actions	30	26	29

Access and Inclusion

Disability Access and Inclusion Committee (DAIC)

The Shire's Disability Access and Inclusion Committee (DAIC) met twice during the 2023/24 financial year to discuss the implementation of the Disability Access and Inclusion Plan (DAIP). The committee consists of disability service provider staff from several local organisations as well as Shire Councillors and relevant staff and community members with lived experience with disability. Some key achievements for the Shire within the reporting period were:

- The Shire has been awarded a Lotterywest grant to build an all-abilities playground in Kununurra. The playground features sensory equipment, accessible pathways, and inclusive play structures, promoting social interaction and physical activity among people with disabilities. Outcomes include increased community engagement, improved physical and mental well-being for children with disabilities, and a stronger sense of belonging for families.
- The Shire has integrated the SBS Inclusion Program's Disability Module into its online recruitment system, accessible to both new and existing staff. This module will increase employee sensitivity and competence regarding disability matters and handling complaints from people with disability and demonstrates a stronger commitment to creating an inclusive community by all staff.
- The Kununurra Leisure Centre (KLC) Redevelopment, commencing in 2024, includes a Changing Places facility with an adult change table and hoist in a fully accessible changeroom/toilet. This is the first Changing Places facility in the East Kimberley and is essential for people with disability so they can comfortably use the KLC facilities.
- The Shire completed an audit of footpaths to ensure appropriate curb ramps, resulting in a prioritised list of works. This project will enhance social participation, reduced risk of accidents and injuries, and greater access to local businesses and services for people with disabilities.

Disability Access and Inclusion Plan (DAIP)

The Shire's Disability Access and Inclusion Plan (DAIP) is a key strategic document, outlining the Shire's approach to working towards a more accessible and inclusive community. While it is a statutory requirement for the Shire to maintain and implement a DAIP, direct community benefits also result from the Shire's commitment to access and inclusion.

The table above indicates the outcome areas where strategies/initiatives were planned, as well as the strategies/initiatives completed.



Connection

East Kimberley Regional Airport (EKRA)

East Kimberley Regional Airport (EKRA), serves as the gateway to our East Kimberley region. The EKRA, run by the Shire, is a vital asset in creating access and turning our remoteness into a positive experience.

The East Kimberley Regional Airport Master Plan is a strategic document that outlines the vision, objectives and actions for the development and management of the airport over the next 20 years. The master plan considers the current and future needs of the airport users, stakeholders and the community, as well as the environmental, social and economic impacts of the airport operations. The master plan aims to enhance the airport's role as a gateway to the East Kimberley region, support the growth of tourism and business opportunities, and ensure the safety, security and efficiency of the airport services.

East Kimberley Regional Airport Apron and Taxiway upgrade

In a significant milestone for the East Kimberley Regional Airport (EKRA), upgrades to the EKRA taxiways and aprons were successfully completed during 2023/24. This vital upgrade included the complete reconstruction of three major taxiways and reconstruction of one Regular Public Transport (RPT) bay along with an overlay of two other RPT parking bays to accommodate heavier and more diverse aircraft, such as Boeing 737s and Airbus A320s. A new parking bay was also built which will assist with RPT parking capacity for the aircraft that will service the EKRA into the future. The Shire secured \$7.5 million from the Federal Government's Building Better Regions Fund (BBRF) Round 5 for the works. The upgrade works are essentially strengthening the taxiways and aprons. The next stage will be to extend the runway from its current 1,829 metres to 2,370 metres.

East Kimberley Regional Airport Passenger Terminal upgrade

Concept plans to increase in the size of terminal progressed during the year to accommodate the increase in the number of passengers inside the terminal. With direct flights from the East Coast still planned improvements to the terminal will be essential.



upgraded taxiway, EKRA

Connectivity to the East Kimberley

New connections to the East Kimberley

Nexus Airlines begin flying to Kununurra as part of its new Northern Route. The route now connects Kununurra with destinations along the Western Australian Coast including Karratha and Geraldton via Broome. The new route has been popular with fares from \$199 to Broome and Darwin on offer. The Shire hope to see the airline offer future direct connections to other destinations such as Alice Springs.

Investment in telecommunication infrastructure in the East Kimberley

NBN secured a Federal Grant to upgrade infrastructure in Wyndham to provide wireless connectivity to residents on a service plan basis, this is to be rolled out over the next 24 months.

The Shire continued to lobby Telstra, Rio Tinto and Gelganyem to ensure the communications tower at Argyle Diamond Mine remains providing access to local communities.

The Shire has also been in discussions with NBN regarding connectivity out of the town centre for areas such as Crossing Falls, Valentine Springs and Packsaddle all of which have no access to fibre. The last 12 months has seen more and more residents taking up Starlink.

Officers continued to advocate for a fiberoptic connection between Kununurra and the Northern Territory. The Shire will continue to pursue connectivity within the region to facilitate economic growth.

Wyndham Port - First Point of Entry status

The high cost of production in the East Kimberley puts local producers at a competitive disadvantage compared to other regions. Many rely on Wyndham Port to access international markets. The Shire continues to advocate for the port to receive First Point of Entry (FPOE) status, which would enable it to host the necessary biosecurity and inspection facilities required for direct overseas shipments.

Securing FPOE status will streamline import and export processes through Wyndham, attract new infrastructure, support local industries, and create jobs. Approval of FPOE status requires endorsement from the Federal Government, and the Shire is collaborating with the State Government to progress this process.



Nexus flights boost travel in and out of the East Kimberley, EKRA



Connection



Ord Valley Muster, Kununurra (Facebook)

Arts, Culture and Heritage

Arts and Culture Strategy

The Shire will develop and implement an Arts and Culture Strategy over the next four years to support and promote arts and culture in the community. The strategy will document the many projects and activities that are currently delivered in the community that recognise our unique heritage and identify the role of the Shire and its partners in fostering a rich, vibrant and flourishing arts and culture community.

The Strategy will assist the Shire to reach the goal of connecting our cultures through celebration of the East Kimberley's art, culture and heritage, and establishing strong community participation through capacity building of community groups and volunteers.

Heritage

Following the adoption of the Shire's Local Heritage Survey and Heritage List in early 2023, Council, at the November Ordinary Council Meeting in 2023 approved amendments and updates to the Heritage List and Local Heritage Survey. The amendments included changing the significance category of several sites in Wyndham, considered at the request of the landowner, and minor textural changes to the document to reflect updated and accurate information.

Officers assisted the Kimberley Development Commission (KDC) with the provision of information to assist in their preparation of a grant funding application to undertake a heritage project in the Old Wyndham Port town area. This project has since been funded, and the Officers will be working with the KDC on the project moving forward.

Community Events

The Shire organises events and assists community groups to organise events each year. This years events included:

- Australia day BBQ
- NAIDOC Week
- Baby Tree Ceremony
- Seniors Week event
- 20K in a Day (swimming race)
- Thank A Volunteer Day
- ANZAC Day
- Christmas Light Competition



Story Time, Kununurra School and Community Library



Heritage listed Lee Tong Store, Wyndham

A full calendar of community events can be found on the Shires website at: <https://www.swek.wa.gov.au/events/>

Community Events Grant

This program aims to support local organisations and groups to deliver events that celebrate the diversity, culture and vibrancy of our region. The grants can cover up to 50% of the total event costs. During the year the Shire provided financial assistance to eleven community events and these are listed in the Shire funded events table.

Shire funded events

Recipient	Event	Grant
Ord Valley Events	Ord Valley Muster	\$50,000
Ord Valley Events	Taste of the Kimberley	\$20,000
Lake Argyle Swim Inc.	Lake Argyle Swim	\$35,000
Kununurra Agricultural Society	Kununurra Agricultural Show	\$25,000
Kununurra Campdraft and Rodeo Association	Muster Rodeo	\$20,000
Kimberley Action Sports	Kimberley Adventure Race	\$17,000
Kununurra Waringarri Aboriginal Corporation	Kununurra Mural Project	\$10,000
East Kimberley Chamber of Commerce and Industry	East Kimberley Business Excellence	\$10,000
Kununurra Water Ski Club	Kununurra Dam to Dam	\$15,000
Kununurra Water Ski Club	WA Ski Show Night Markets	\$5,000
Ord River Sports Club	Black Tie Fundraiser	\$7,000



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.

The natural wilderness continues to contribute to our lifestyle and is a major attraction for visitors. It provides us with a variety of benefits, including improved environmental management and biodiversity outcomes, as well as opportunities for recreation and education. We all have a responsibility to respect and care for the environment, and development activities should be carried out in a way that has a long-term positive impact on both the community and the environment. Community leadership is essential in sustainability because it can help to mobilise people and resources to address environmental challenges. Community leaders can help to raise awareness of environmental issues, build support for sustainable initiatives, and develop solutions that work for everyone.

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

Kununurra Foreshore, Lily Lagoon, Kununurra



Natural Disaster Impact and Community Resilience

Natural Disaster Impact and Community Resilience Study

During 2023/24 the Shire finalised the comprehensive Natural Disaster Impact and Community Resilience Report. This study, funded jointly by the Federal Government's Preparing Australian Communities program and the Shire, encompassed the entire district, focusing on the main population centres of Wyndham, Kalumburu, and Kununurra.

The Natural Disaster Impact and Community Resilience Study has been prepared to determine measures – social, infrastructure, and services – that can be taken across the Shire to develop resilient communities that are better prepared to respond to and recover from, the impact of natural disasters. It has been prepared following extensive consultation with key stakeholders as well as an analysis of cost benefits

The resulting Report will serve as a crucial foundation for future disaster recovery planning and environmental risk management strategies. The report will shed light on any deficiencies in the built environment and outline potential infrastructure needs.

Extreme weather

The Shire has begun to include the impacts of extreme weather as part of asset management planning. Work during the year included a review of future road sealing upgrades to unsealed roads that provide important access, bridge replacement on Carlton Hill Road and camera surveys of drainage infrastructure.

Multipurpose Evacuation Centres

The Natural Disaster Impact and Community Resilience Study outlines key infrastructure upgrades to enhance disaster recovery. Currently, the Kununurra Leisure Centre is the Shire's sole evacuation facility, leaving Wyndham and Kalumburu, both located in cyclone-prone areas, particularly vulnerable to flooding caused by tropical lows. As climate change escalates these risks, the need for additional, resilient evacuation centres in vulnerable regions becomes critical. The study supports this with concept plans, business cases, and cost-benefit analyses to guide the development of infrastructure that will strengthen community resilience and recovery efforts.



Sustainability



2023/24 Baby Tree Program, Kununurra

Communication and Community Engagement

The Shire uses a range of engagement methods to inform decision-making 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.

Communications Strategy

The Shire developed a Communications Strategy and this was endorsed by Council during the year. Officers engaged both staff and community in identifying priority areas for communicating with the community. Officers also developed a Communications Action Plan identifying areas for improvement that will be incorporated into the CBP and implemented during the next four years.

Capital Works

Delivery Program

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 organization 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 can be found on the page, titled Delivery 2023/24. The table compares Council's approved program with the actual progress made during the year.

The total adopted capital works budget for 2023/24 was \$35,275,622. The total actual expenditure was \$19,653,444 or 57% of the adopted budget.

The following works did not occur during the year for various reasons including lack of interest from the market to tender for works:

- East Kimberley Regional Airport - Security Fence Upgrade
- East Kimberley Regional Airport - Eastern

General Aviation Apron Reseal

- East Kimberley Regional Airport - General Aviation Tie Down Points
- Wyndham Airport - Runway Pavement Repairs
- Wyndham Airport - Perimeter Fence
- Wyndham Airport - Drainage Renewal
- Kununurra & Wyndham - Building Renewals
- Hibiscus Drive Drainage
- Connectivity to Wyndham
- Medium Plant - Purchase Price
- Weaber Plain Road Upgrade - RRG 21/22 Project 30000763
- Weaber Plain Rd/Mulligan Lagoon Rd Intersection 21/22 (Main Roads Funded)
- RRG 22/23 Project - Weaber Plain Road
- Nutwood & Rosewood - Road & Drainage Upgrades Stage 2
- Wyndham Oval (Clarrie Cassidy) Lights
- Wyndham Oval (Clarrie Cassidy) Surface Upgrade
- Kununurra streetscape - Footpath/Parking (Between Post Office and Tourism House)
- Kununurra Town Entrance - Reticulation 22/23



Shire Officers preparing sire for handover to contractors at Kununurra Leisure Centre, Kununurra

Capital Works summary

Delivery 2023/24

FOCUS AREA Liveability

Community Facilities		Budget	Actual	%
Community Buildings	Kununurra Youth Centre Refurbishment Stage 1	58,000.00	\$58,000	100%
Community Buildings	Wyndham Community Club - Essential Renewal Works (LRCIP Phase 2)	34,132.00	12,660	37%
Corporate Buildings	Kununurra Pound Upgrade Access Road	50,000.00	3,290	7%
Corporate Buildings	Kununurra & Wyndham - Building Renewals	172,498.00	-	0%
Sports Facilities	Kununurra Leisure Centre Squash Courts Airconditioners Renewal 22/23	150,000	236	0%
Sports Facilities	Wyndham Oval (Clarrie Cassidy) Changerooms 22/23	900,000	969,838	108%
Sports Facilities	Kununurra Leisure Centre-Aquatic Pool Renewal	9,018,747	409,687	5%
Sports Facilities	Wyndham Oval (Clarrie Cassidy) Lights	15,065	-	0%
Sports Facilities	Wyndham Parks Upgrade	10,000	200	2%
Sports Facilities	Wyndham Oval (Clarrie Cassidy) Surface Upgrade	60,000	-	0%

FOCUS AREA Sustainability

Drainage		Budget	Actual	%
Drainage	Hibiscus Drive Drainage	30,545	-	0%
Drainage	Drainage Works - Self Performing	175,000	20,580.06	12%

Environment		Budget	Actual	%
Waste Management	New Waste Management Facility Kununurra - Design	473,451	78,110	0%

Internal assets		Budget	Actual	%
Mobile Plant	Airport Plant - Purchase Price	172,282	69,799	41%
Mobile Plant	Heavy Plant - Purchase Price	285,000	159,812	56%
Mobile Plant	Medium Plant - Purchase Price	60,000	-	0%
Mobile Plant	Light Plant - Purchase Price	161,000	26,215	16%
Information Technology	System Development - Capital	62,000	59,538	96%
Information Technology	Server and Network Upgrades	100,000	635	1%
Information Technology	Laptop and Desktop Upgrades	40,000	21,479	54%
Information Technology	Connectivity to Wyndham	40,000	-	0%

FOCUS AREA Connection

Transport		Budget	Actual	%
Airport	EKRA - Carpark Upgrade	325,029	309,263	95%
Airport	EKRA - Security Fence Upgrade	25,675	-	0%
Airport	EKRA - Taxiway and Apron Upgrade	10,090,634	10,543,563	104%
Airport	EKRA - Geotechnical Testing	12,000	8,540	71%
Airport	EKRA - Pavement Rejuvenation	220,000	273,368	124%
Airport	EKRA - Eastern General Aviation Apron Reseal	400,000	-	0%
Airport	EKRA - General Aviation Tie Down Points	150,000	-	0%
Airport	Wyndham Airport - Runway Pavement Repairs	30,000	-	0%
Airport	Wyndham Airport - Perimeter Fence	45,000	-	0%
Airport	Wyndham Airport - Drainage Renewal	45,000	-	0%
Airport	East Kimberley Regional Airport - CCTV	30,000	16,953	57%
Airport	EKRA - Flight Information Display System Replacement	40,000	30,670	77%
Airport	East Kimberley Regional Airport Cabin Baggage Screening CT Machine Upgrade 22/23	521,133	339,534	65%
Boat Ramp and Jetty	Wyndham Boat Launching Facility - Detailed Design	61,858	14,811	24%
Boat Ramp and Jetty	Wyndham - Anthon's Landing Structural Renewal Works	174,122	9,805	6%
roads, sealed	Coolibah Drive-Black Spot Road Improvements	122,052	113,049	93%
roads, sealed	Bandicoot Drive Renewal Stage 3B - R2R Projects 114227-21 & 122759-23	363,094	1,344,764	370%
roads, sealed	Weaber Plain Road Upgrade - RRG 21/22 Project 30000763	311,625	-	0%
roads, sealed	Erythrina St. Stage 2 - Black Spot Project	139,551	117,714	84%
roads, sealed	Weaber Plain Rd/Mulligan Lagoon Rd Intersection 21/22 (Main Roads Funded)	241,476	-	0%
roads, sealed	St Peters Way Wyndham (Main Roads Funded)	255,839	236,645	92%
roads, sealed	Weaber Plain Rd/Ironwood Drive Intersection - Reconstruction and Drainage (LRCIP Phase 3)	629,418	1,671,144	266%
roads, sealed	RRG 22/23 Project - Weaber Plain Road	290,000	-	0%
roads, sealed	Black Spot 22/23 Project - Lakeview Drive	640,870	36,630	6%
roads, sealed	Carlton Hill Road - Road Construction (HVSPF Funded)	5,000,000	886,708	18%
roads, sealed	Lake Argyle Road Stage 4 - Main Roads	651,600	1,465,076	225%
roads, sealed	Weaber Plain Rd RRG Project 23/24	350,000	51,435	15%
roads, sealed	Nutwood & Rosewood - Road & Drainage Upgrades Stage 2	276,248	-	0%
roads, sealed	Millington Drive Updgrade - Expenditure	88,000	3,840	4%
roads, sealed	Barytes Road Upgrade - Detailed Design	300,000	79,631	27%
Streetscape (footpaths, landscaping, trees)	Footpath Renewal-Kununurra to Swim Beach	85,000	136,713	161%
Streetscape (footpaths, landscaping, trees)	Footpath Lighting, Landscaping and Reticulation - (Country Club to Tennis Courts)	93,178	76,486	82%
Streetscape (footpaths, landscaping, trees)	Kununurra streetscape - Footpath/Parking (Between Post Office and Tourism House)	100,000	-	0%
Streetscape (footpaths, landscaping, trees)	Kununurra Disruptive & Protective Hardcovers - Expenditure	49,500	22,342	45%
Streetscape (footpaths, landscaping, trees)	Kununurra Town Entrance - Reticulation 22/23	50,000	-	0%

Financial Summary 2023-24

Financial Performance 2023/24

During 2023/24, the Shire continued to deliver services and programs to the community through its 11 program areas. The focus continued to be on the economic development of the Shire and the improvement in social infrastructure with resources aligned to these areas.

Statement of Comprehensive Income

The Statement of Comprehensive Income demonstrates whether the Shire's operations were in surplus or deficit for the year. It shows the revenue and expenditure items grouped by nature and type classification.

The Shire's Statement of Comprehensive Income again showed a surplus net result. This result includes non-cash items such as depreciation, as well as capital grants and contributions. Readers of the financial statements should reflect that the Shire's day to day operations are not funded through capital grants. Any shortfall in operating revenue is made up from other sources such as such as existing cash reserves or borrowings. Operating revenue for the 2023/24 financial year was \$28,464,924 and operating expenses were \$33,162,008, including non-cash depreciation expense of \$9,287,024. Capital grants, subsidies and contributions received were \$16,068,244 resulting in a net result for the year of \$11,371,160.

Statement of Financial Position

The Statement of Financial Position shows what the Shire owns (Assets) and what the Shire owes (Liabilities) at the end of the financial year. The Shire's current assets are classified as those that can be readily converted into cash within 12 months. The Shire's non-current assets such as infrastructure, property and equipment generally take longer than 12 months to convert them to cash. The Shire classifies as current those liabilities that are expected to have to be paid within the next 12 months and non-current those liabilities that are paid out over 12 months. On 30 June 2024, the Shire had total assets valued at \$349,212,099 and total liabilities valued at \$16,256,613.

Statement of Cash Flows

The Statement of Cash Flows indicates how cash flows in and out of the Shire over the past year. It indicates the Shire's ability to pay its debts when they are due, and have money left for the future.

Cash flows occur through:

- Operating Activities (receipt of rates, fees,

- interest, operating grants or other revenue)
- Investing Activities (sale, purchase or construction of property, plant or equipment, capital grants)
- Financing Activities (repayment of borrowings or proceeds of new loans)

During the 2023/24 financial year the Shire:

- generated net cash from operating activities of \$7,209,291
- generated net cash from investing activities of \$(18,892,456), as payments for some of the Shire's infrastructure projects occur before the capital grants received, and
- repaid \$825,317 of borrowings.

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

The Shire's Statement of Financial Activity (formally Rate Setting Statement) determines how much of the annual budget needs to be funded through Shire Rates. The remaining funding is through fees/charges and funding from other sources. The bottom line of the Statement of Financial Activity in the Annual Financial Statements reflects the surplus or deficit for the year compared to the budgeted result. For the 2023/24 financial year, the Shire achieved a surplus of \$1,397,284 against a break-even budget position. This is partly due to the timing of the capital works program. These funds will be reallocated to those capital projects as part of the Mid-Year Budget Review.

Capital Program 2023/24

Capital Works

Capital Works Capital works expenditure is all expenditure undertaken to renew or upgrade existing assets and for the purchase and construction of new assets. 2023/24 capital expenditure of \$27,447,376 was split between \$1,708,816 purchase of property, plant and equipment and \$25,738,560 purchase and construction of infrastructure.

Grant Funding

During the year, the Shire worked to secure the maximum grant funding available. The Shire receives some grant funding automatically and officers do not have to make an application. Other grant funding is on application where the Shire competes for funding against other organisations. Not all funding applications are successful. The Shire receives grant funding from

the Federal Government, State Government of Western Australia and other statutory authorities set up under State Legislation.

Federal Government funding

Total funding received from the Federal Government in 2022/23 was \$18,270,220 including the following:

- Regional Airports Upgrade Grant \$7,678,581
- Financial Assistance Grants 4,326,524
- Roads to Recovery Grants \$2,064,704
- Heavy Vehicle Safety & Productivity Program \$1,600,000
- Local Roads and Community Infrastructure Grants \$1,305,059
- Aboriginal Access Roads Grants \$360,000
- Disaster Recovery Funding \$751,938
- Preparing Australian Communities Grant \$183,414

State Government funding

Total funding received from the State Government in 2023/24 was \$2,835,518 including the following:

- Regional Road Group Grants \$980,176
- Main Roads State Election Commitments Funding \$646,811
- State Election Commitments Funding, Kununurra Aquatic Pool Renewal \$320,497
- Department of Sport and Recreation Grant \$314,965
- Aboriginal Access Road Grant \$148,000
- Kimberley Development Commission \$93,965
- Youth Services Grant \$63,814
- Local Road Black Spot funding \$76,738
- Local Planning Strategy and Scheme Review \$72,389
- Department Fire and Emergency Services \$40,874
- LotteryWest \$2,764
- Other small grants \$74,819

Rates

The Shire needs a certain quantum of funds to deliver legislatively required services and to ensure that the assets it owns are maintained in a manner such that they can continue to provide services for the community into the future. Rates are an important source of revenue for the Shire making up approximately 41% of operational funding for the 2023/24 financial year with the remainder of funding coming from other sources including fees and charges and State and Federal grants. The Shire has 2,815 rateable properties. This is important when considering the cost of providing services as

the Shire does not have the benefit of economies of scale. This is particularly relevant when considering the cost of maintaining the infrastructure and facilities to provide the services required for the community.

Cash Reserves

Cash backed reserves, which play an important role in ensuring the long-term financial sustainability of local governments, are used to responsibly accumulate funds for projects in future years. These cash reserves provide an internal treasury function for the Shire allowing capital works to be undertaken pending receipt of grant funding. Without these cash reserves the Shire would not be sufficiently agile to react swiftly to take advantage of opportunities as they arise. The funds held also are funds that underpin the Shire renewal programs and provisions for known future expenditure. The reserve balance on 30 June 2024 is \$19,338,699. It comprises mainly of the Airport Reserves (\$6,339,009), Unspent Loans and Grants Reserve (\$4,469,922), the Capital Works Reserve (\$2,531,696) and the Waste Management Reserve (\$1,617,397).

Financial Ratios

The long term strength of the Shire's financial position is reflected in the financial ratios disclosed in the annual financial statements. The financial ratios allow the Shire to compare its performance against other organisations and the preferred industry benchmarks. Overall, the headline financial ratios provide evidence of the Shire's challenges with respect to a sustainable funding solution for its operations.

In previous years under Western Australian legislation, local governments were required to report on seven financial ratios. This is no longer a statutory requirement and as such the financial ratios are not reported in the Shire's audited Annual Financial Statements. However, as the ratios provide a measure of the financial sustainability of the Shire they have been included in the Annual Report along with the Financial Health Indicator calculated from the ratios.

Operating surplus/deficit

The Operating Surplus Ratio is a measure of the Shire's ability to cover its operational costs and have revenues available for capital funding or other purposes. Ideally the ratio should be positive and between 0 and 15 per cent, however it is not significant if it is less than zero providing there are

cash reserves or borrowings to fund the deficit. The impact of ongoing operating deficits is that the ability to renew our infrastructure assets as they fall due is compromised. For 2023/24 the Shire recorded an Operating Surplus Ratio of -0.15, compared to a ratio of -0.18 in the previous year. Whilst this ratio is reported as unadjusted for consistency with previous reporting, the Shire considers that for this ratio to be meaningful the calculation needs to include adjustments relating to variations in the timing of receipt of the Financial Assistance Grants as well as adjustments for one off write-off of assets that have been renewed.

Liquidity Ratios

The Current Ratio is an indicator of the Shire's capacity to meet its short term (current) financial obligations. The benchmark for the Current Ratio is a number greater than 1. The Shire's Current Ratio at 30 June 2024 was 2.54 compared to the prior year ratio of 1.50. It should be noted that this ratio is a picture at one point in time and is measured at the stage when the Shire's cash position is at its lowest ebb during the financial year. The Debt Service Ratio indicates the Shire's ability to meet its debt obligations (loan repayments). The higher the ratio, the easier it is for the Shire to obtain loan funding. The Debt Service Ratio for 2023/24 was 5.55 against a benchmark of 2 or greater. This means the Shire's cash surplus (operating surplus before interest and depreciation) can easily cover its interest costs. The Own Source Revenue Coverage Ratio indicates the Shire's capacity to generate revenues to meet operating costs from its own sources. The ratio for 2023/24 was 0.68 which is within the desired standard range of between 0.4 and 0.9. This means the Shire's own source revenue is able to cover 68% of its operating expenditure.

Asset Sustainability Ratios

The Asset Sustainability Ratio (ASR) indicates the extent to which Shire assets are being either renewed or replaced as they reach the end of their useful lives. This ratio is affected by the level of expenditure on the construction of new and upgraded assets compared to renewal of existing assets in any given year and is best considered as an average over the longer term. For 2023/24 the Shire's ASR was 287% compared to 64% in the prior year. The average for the past three years is above the benchmark of 90%. Over the longer term the Shire is ensuring that its assets are being renewed on the basis to ensure that they will provide the required level of service in future years.

Asset Consumption Ratio

The Asset Consumption Ratio (ACR) indicates the extent to which Shire assets have been consumed by comparing their written down value to the cost of replacing them with brand new assets. In 2023/24 the Shire's ACR was 73% against a benchmark of 50% or greater. This ratio is an expression of how new the Shire asset stock is on average. Shire Officers have made significant progress improving the quality of data relating to infrastructure assets. The ratio of 73% reflects the status of the Shire's assets and the importance of prioritising renewal works over the construction of new assets.

Asset Renewal Funding Ratio

The Asset Renewal Funding Ratio is a measure of the ability of the Shire to fund its projected asset renewals and replacements into the future. Since 2016/17 the Shire has been able to calculate this ratio because Council adopted the Long Term Financial Plan 2017-2027 and Asset Management Plan. The Shire has calculated a ratio for 2023/24 of 1.25 meaning that at present the amount of funds provided for in the Long Term Financial Plan is greater than the amount that is needed as per the Asset Management Plan. Detailed assessments of all assets have been undertaken and the Asset Management Plan and Long Term Financial Plan are currently under review. The revised plans will provide more accurate forward planning of capital renewal and expenditure requirements.

Financial Health Indicator

The Financial Health Indicator (FHI) is a measure of a local government's overall financial health. The FHI is calculated from the seven financial ratios above using a model developed by the WA Treasury Corporation (WATC). A FHI result of 70 and above indicates sound financial health with the maximum result achievable being 100. The FHI is best viewed as a trend over time and is one factor to consider in assessing overall performance. Other factors include the range of services offered, efficiency of services delivered, and community satisfaction. The Shire's Financial Health Indicator for 2023/24 is 77 compared to a score of 67 for 2022/23. The Shire's average FHI score over the past five years is 72 with a steady trend indicating that the Shire is in a sound financial position. It should be noted that following feedback from the local government sector last year, the Department of Local Government, Sport and Cultural Industries has advised that it is undertaking a review of the Financial Health Indicator including the method of calculation and the weighting applied to the different ratios.

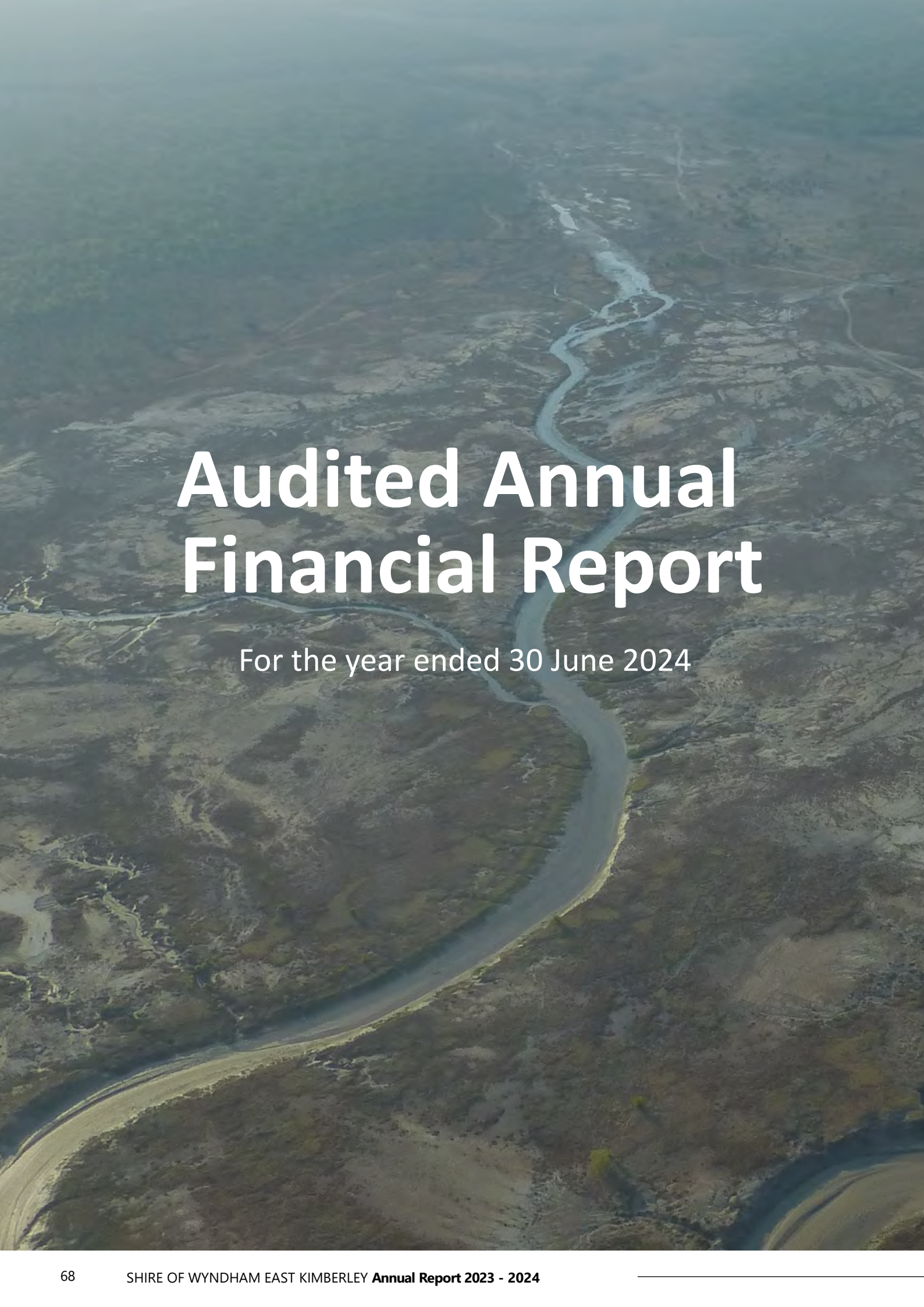
Financial Ratios

Ratio	2022/23	2023/24
Current Ratio	1.50	2.54
Operating Surplus Ratio	-0.18	-0.51
Own Source Revenue Ratio	0.65	0.68
Debt Service Ratio	4.59	5.55
Asset Consumption Ratio	0.74	0.73
Asset Sustainability Ratio	0.64	2.78
Asset Renewal Funding Ratio	1.26	1.25
Financial Health Indicator Score	67	77

Financial Health Indicator

Each of the above ratios are then 'standardised' and used to calculate a Financial Health Indicator (FHI) score which is a composite assessment of a local government's financial health. The FHI score is derived using a specialised model developed by the Western Australian Treasury that allows comparison of the financial health of all local governments.

A FHI score of at least 70 is required to demonstrate sound financial health for a local government.

An aerial photograph of a wide, winding river flowing through a dry, hilly landscape. The river is a light blue-grey color, contrasting with the brown and tan tones of the surrounding land. The terrain is rugged with visible ridges and valleys. The text is overlaid on the upper half of the image.

Audited Annual Financial Report

For the year ended 30 June 2024

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Principal place of business:
20 Coolibah Drive
Kununurra WA 6743

SHIRE OF WYNDHAM-EAST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 2024 and the financial position as at 30 June 2024.

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

Signed on the 4 day of December 2024



CEO


Name of CEO



**SHIRE OF WYNDHAM-EAST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),25	11,638,591	11,627,504	11,070,182
Grants, subsidies and contributions	2(a)	5,338,069	1,036,380	6,676,271
Fees and charges	2(a)	9,791,370	8,959,310	9,081,054
Interest revenue	2(a)	1,227,927	704,000	700,983
Other revenue	2(a)	468,967	426,203	458,788
		28,464,924	22,753,397	27,987,278
Expenses				
Employee costs	2(b)	(12,343,588)	(14,433,018)	(12,065,571)
Materials and contracts		(7,169,977)	(6,565,061)	(6,749,225)
Utility charges		(1,192,914)	(1,422,900)	(1,305,068)
Depreciation		(9,287,024)	(8,169,943)	(8,823,720)
Finance costs		(402,502)	(183,272)	(363,778)
Insurance		(648,724)	(712,090)	(647,279)
Other expenditure	2(b)	(1,541,131)	(1,663,842)	(1,688,711)
		(32,585,860)	(33,150,126)	(31,643,352)
		(4,120,936)	(10,396,729)	(3,656,074)
Capital grants, subsidies and contributions	2(a)	16,068,244	24,009,064	8,394,304
Profit on asset disposals		0	0	8,420
Loss on asset disposals		0	(41,500)	(75,072)
		16,068,244	23,967,564	8,327,652
Net result for the period	24(b)	11,947,308	13,570,835	4,671,578
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	27,152,624
Total other comprehensive income for the period	16	0	0	27,152,624
Total comprehensive income for the period		11,947,308	13,570,835	31,824,202

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 2024

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	16,904,869	29,413,351
Trade and other receivables	5	2,036,138	3,404,834
Other financial assets	4(a)	7,446,217	10,381
Inventories	6	15,649	10,876
Other assets	7	438,647	630,594
TOTAL CURRENT ASSETS		26,841,520	33,470,036
NON-CURRENT ASSETS			
Trade and other receivables	5	48,457	45,933
Other financial assets	4(b)	11,565	11,565
Inventories	6	46,283	46,283
Property, plant and equipment	8	56,227,729	56,448,604
Infrastructure	9	268,137,361	249,756,134
TOTAL NON-CURRENT ASSETS		324,471,395	306,308,519
TOTAL ASSETS		351,312,915	339,778,555
CURRENT LIABILITIES			
Trade and other payables	11	3,642,209	3,134,400
Other liabilities	12	2,427,452	2,452,619
Borrowings	13	629,701	825,316
Employee related provisions	14	1,907,553	2,158,796
TOTAL CURRENT LIABILITIES		8,606,915	8,571,131
NON-CURRENT LIABILITIES			
Borrowings	13	3,476,722	4,106,424
Employee related provisions	14	197,114	188,034
Other provisions	15	5,500,530	5,328,640
TOTAL NON-CURRENT LIABILITIES		9,174,366	9,623,098
TOTAL LIABILITIES		17,781,281	18,194,229
NET ASSETS		333,531,634	321,584,326
EQUITY			
Retained surplus		119,794,378	104,513,628
Reserve accounts	28	19,338,699	22,672,141
Revaluation surplus	16	194,398,557	194,398,557
TOTAL EQUITY		333,531,634	321,584,326

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 2024**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		103,520,676	18,993,515	167,245,933	289,760,124
Comprehensive income for the period					
Net result for the period		4,671,578	0	0	4,671,578
Other comprehensive income for the period	16	0	0	27,152,624	27,152,624
Total comprehensive income for the period		4,671,578	0	27,152,624	31,824,202
Transfers from reserve accounts	28	3,314,667	(3,314,667)	0	0
Transfers to reserve accounts	28	(6,993,293)	6,993,293	0	0
Balance as at 30 June 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

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 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		11,341,548	10,857,970
Grants, subsidies and contributions		6,630,874	6,676,271
Fees and charges		9,983,417	8,460,473
Interest revenue		1,227,927	700,983
Goods and services tax received		4,436,300	1,187,111
Other revenue		468,967	458,788
		34,089,033	28,341,596
Payments			
Employee costs		(12,533,273)	(11,562,418)
Materials and contracts		(6,592,998)	(4,547,971)
Utility charges		(1,192,914)	(1,305,068)
Finance costs		(178,291)	(214,250)
Insurance paid		(648,724)	(647,279)
Goods and services tax paid		(4,193,382)	(1,451,382)
Other expenditure		(1,540,160)	(1,229,380)
		(26,879,742)	(20,957,748)
Net cash provided by operating activities	17(b)	7,209,291	7,383,848
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,708,816)	(1,807,010)
Payments for construction of infrastructure	9(a)	(25,738,560)	(6,892,899)
Capital grants, subsidies and contributions		15,990,756	9,150,810
Proceeds for financial assets at amortised cost		(7,435,836)	13,597,166
Proceeds from sale of property, plant & equipment		0	56,982
Net cash provided by (used in) investing activities		(18,892,456)	14,105,049
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(825,317)	(977,520)
Net cash (used in) financing activities		(825,317)	(977,520)
Net increase (decrease) in cash held		(12,508,482)	20,511,377
Cash at beginning of year		29,413,351	8,901,974
Cash and cash equivalents at the end of the year	17(a)	16,904,869	29,413,351

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 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	11,032,277	11,032,278	10,504,577
Rates excluding general rates	25	606,314	595,226	565,605
Grants, subsidies and contributions		5,338,069	1,036,380	6,676,271
Fees and charges		9,791,370	8,959,310	9,081,054
Interest revenue		1,227,927	704,000	700,983
Other revenue		468,967	426,203	458,788
Profit on asset disposals		0	0	8,420
		28,464,924	22,753,397	27,995,698
Expenditure from operating activities				
Employee costs		(12,343,588)	(14,433,018)	(12,065,571)
Materials and contracts		(7,169,977)	(6,565,061)	(6,749,225)
Utility charges		(1,192,914)	(1,422,900)	(1,305,068)
Depreciation		(9,287,024)	(8,169,943)	(8,823,720)
Finance costs		(402,502)	(183,272)	(363,778)
Insurance		(648,724)	(712,090)	(647,279)
Other expenditure		(1,541,131)	(1,663,842)	(1,688,711)
Loss on asset disposals		0	(41,500)	(75,072)
		(32,585,860)	(33,191,626)	(31,718,424)
Non cash amounts excluded from operating activities	26(a)	9,884,019	8,215,854	10,287,239
Amount attributable to operating activities		5,763,083	(2,222,375)	6,564,513
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		16,068,244	24,009,064	8,394,304
Proceeds from disposal of assets		0	88,000	56,982
Proceeds from financial assets at amortised cost - self supporting loans	27(a)	0	16,540	0
		16,068,244	24,113,604	8,451,286
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,708,816)	(2,826,044)	(1,807,010)
Purchase and construction of infrastructure	9(a)	(25,738,560)	(31,449,579)	(6,892,899)
		(27,447,376)	(34,275,623)	(8,699,909)
Amount attributable to investing activities		(11,379,132)	(10,162,019)	(248,623)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	28	9,367,563	11,108,842	3,314,667
		9,367,563	11,108,842	3,314,667
Outflows from financing activities				
Repayment of borrowings	27(a)	(825,317)	(825,318)	(977,520)
Transfers to reserve accounts	28	(6,034,121)	(1,209,627)	(6,993,293)
		(6,859,438)	(2,034,945)	(7,970,813)
Amount attributable to financing activities		2,508,125	9,073,897	(4,656,146)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(b)	4,505,208	3,310,497	2,845,464
Amount attributable to operating activities		5,763,083	(2,222,375)	6,564,513
Amount attributable to investing activities		(11,379,132)	(10,162,019)	(248,623)
Amount attributable to financing activities		2,508,125	9,073,897	(4,656,146)
Surplus or deficit after imposition of general rates	26(b)	1,397,284	0	4,505,208

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



**SHIRE OF WYNDHAM-EAST KIMBERLEY
FOR THE YEAR ENDED 30 JUNE 2024
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**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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 except for disclosure requirements of:

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 *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 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

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 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- 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*

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 non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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 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	0	318,930	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	12,279,498	6,238,119	44,533,168

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	11,069,097	1,085	11,070,182
Grants, subsidies and contributions	40,041	0	0	6,636,230	6,676,271
Fees and charges	6,163,273	0	2,101,685	816,096	9,081,054
Interest revenue	4,170	0	153,616	543,197	700,983
Other revenue	70,113	0	384,004	4,671	458,788
Capital grants, subsidies and contributions	0	8,394,304	0	0	8,394,304
Total	6,277,597	8,394,304	13,708,402	8,001,279	36,381,582

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	Note	2024 Actual \$	2023 Actual \$
Interest revenue			
Interest on reserve account		879,335	500,617
Trade and other receivables overdue interest		279,307	157,786
Other interest revenue		69,285	42,580
		<u>1,227,927</u>	<u>700,983</u>

The 2024 original budget estimate in relation to:
Trade and other receivables overdue interest was \$124,000.

Fees and charges relating to rates receivable

Charges on instalment plan		15,540	8,538
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The 2024 original budget estimate in relation to:
Charges on instalment plan was \$20,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report		82,000	63,100
- Other services – grant acquittals		0	2,000
		<u>82,000</u>	<u>65,100</u>

Employee Costs

Employee benefit costs		11,983,330	11,740,856
Other employee costs		360,258	324,715
		<u>12,343,588</u>	<u>12,065,571</u>

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		178,291	214,250
Provisions: unwinding of discount		224,211	149,528
		<u>402,502</u>	<u>363,778</u>

Other expenditure

Donations		228,632	186,685
Members expenses		300,085	296,116
Increase in expected credit loss of rates and statutory receivables		398,716	243,743
Increase in expected credit loss of trade receivables		0	160,238
Increase in landfill provision		224,211	489,888
Write down of inventories to net realisable value	6	971	2,748
Sundry expenses		388,516	309,293
		<u>1,541,131</u>	<u>1,688,711</u>

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	10,553,790	8,877,010
Term deposits	6,351,079	20,536,341
Total cash and cash equivalents	16,904,869	29,413,351
Held as		
- Unrestricted cash and cash equivalents	2,574,554	4,288,591
- Restricted cash and cash equivalents	14,330,315	25,124,760
	16,904,869	29,413,351

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 and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Financial assets at amortised cost

Self supporting loans receivable
Term deposits

Held as

- Unrestricted other financial assets at amortised cost
- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost
Financial assets at fair values through other comprehensive income

Financial assets at amortised cost

Self supporting loans receivable

Financial assets at fair values through other comprehensive income

Ord River Co-op shares

Note	2024	2023
	\$	\$
	7,446,217	10,381
	7,446,217	10,381
	10,381	10,381
	7,435,836	0
	7,446,217	10,381
	10,381	10,381
	7,435,836	0
	7,446,217	10,381
	6,159	6,159
	5,406	5,406
	11,565	11,565
	6,159	6,159
	6,159	6,159
	5,406	5,406
	5,406	5,406

SIGNIFICANT 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 23 (i)) due to the observable market rates).

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

Financial assets at fair values through other comprehensive income

The Shire has elected to classify 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 2024**

5. TRADE AND OTHER RECEIVABLES

	Note	2024 \$	2023 \$
Current			
Rates and statutory receivables		2,054,964	1,695,890
Trade receivables		855,168	2,147,973
GST receivable		2,644	245,562
Allowance for credit losses of rates and statutory receivables		(850,191)	(451,475)
Allowance for credit losses of trade receivables	21(b)	(26,447)	(233,116)
		2,036,138	3,404,834
Non-current			
Rates and statutory receivables		48,457	45,933
		48,457	45,933

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:

	Note	30 June 2024 Actual \$	30 June 2023 Actual \$	1 July 2022 Actual \$
Trade and other receivables from contracts with customers		855,168	2,147,973	1,480,138
Allowance for credit losses of trade receivables	5	(26,447)	(233,116)	(317,514)
Total trade and other receivables from contracts with customers		828,721	1,914,857	1,162,624

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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 2024

6. INVENTORIES

	Note	2024 \$	2023 \$
Current			
Fuel and materials		15,649	10,876
		15,649	10,876
Non-current			
Land held for resale			
Cost of acquisition		46,283	46,283
		46,283	46,283
The following movements in inventories occurred during the year:			
Balance at beginning of year		57,159	59,907
Inventories expensed during the year		(51,462)	(29,305)
Write down of inventories to net realisable value	2(b)	(971)	(2,748)
Additions to inventory		57,206	29,305
Balance at end of year		61,932	57,159

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.

SHIRE OF WYNDHAM-EAST KIMBERLEY
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024

7. OTHER ASSETS

	2024	2023
	\$	\$
Other assets - current		
Prepayments	39,486	44,352
Accrued income	399,161	586,242
	438,647	630,594

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 2024

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
	Land	Buildings	Land	Buildings - non- specialised	Land under control - buildings	Total Property	Furniture and equipment	Plant and equipment	Property, plant and equipment - work in progress	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	9,290,600	39,429,275	9,290,600	39,429,275	3,056,152	51,776,027	483,298	3,782,891	683,952	56,726,168
Additions	0	525,228	0	525,228	0	525,228	185,705	901,927	194,150	1,807,010
Disposals	0	0	0	0	0	0	0	(64,956)	0	(64,956)
Depreciation	0	(1,129,434)	0	(1,129,434)	(169,135)	(1,298,569)	(167,489)	(553,560)	0	(2,019,618)
Transfers	0	471,554	0	471,554	0	471,554	0	0	(471,554)	0
Balance at 30 June 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
Comprises:										
Gross balance amount at 30 June 2023	9,290,600	40,426,057	9,290,600	40,426,057	3,056,152	52,772,809	1,380,979	7,137,372	406,548	61,697,708
Accumulated depreciation at 30 June 2023	0	(1,129,434)	0	(1,129,434)	(169,135)	(1,298,569)	(879,465)	(3,071,070)	0	(5,249,104)
Balance at 30 June 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	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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

8. PROPERTY, PLANT AND EQUIPMENT (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					
Land and buildings					
Land	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	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.

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

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 2022	135,687,599	8,317,029	7,653,377	12,918,274	18,267,791	27,081,304	1,233,620	10,869,011	222,028,005
Additions	3,976,781	0	0	571,936	265,735	0	0	2,078,447	6,892,899
(Disposals)	0	0	0	0	0	0	0	(58,678)	(58,678)
Revaluation increments / (decrements) transferred to revaluation surplus	0	4,436,140	24,291,391	4,574,436	5,365,747	(10,408,865)	(560,839)	0	27,698,010
Depreciation	(4,458,099)	(100,995)	(143,375)	(1,018,447)	(556,379)	(385,865)	(140,942)	0	(6,804,102)
Transfers	6,649,292	0	20,044	3,135,116	15,325	0	0	(9,819,777)	0
Balance at 30 June 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
Comprises:									
Gross balance at 30 June 2023	183,879,755	21,370,214	49,982,729	32,344,022	29,892,025	24,375,921	5,478,640	3,069,003	350,392,309
Accumulated depreciation at 30 June 2023	(42,024,182)	(8,718,040)	(18,161,292)	(12,162,707)	(6,533,806)	(8,089,347)	(4,946,801)	0	(100,636,175)
Balance at 30 June 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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	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 to result in a significantly higher or lower fair value measurement.

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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 2024**

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.
- (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 2024

11. TRADE AND OTHER PAYABLES

Current

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

2024	2023
\$	\$
2,691,319	1,801,598
227,527	162,972
167,475	114,997
93,814	89,659
438,008	933,471
24,066	31,703
3,642,209	3,134,400

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.

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 2024

12. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

	2024	2023
	\$	\$
	2,427,452	2,452,619
	<u>2,427,452</u>	<u>2,452,619</u>
	2,452,619	1,696,113
	1,264,074	914,605
	(1,289,241)	(158,099)
	<u>2,427,452</u>	<u>2,452,619</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$2,427,452 (2023: \$2,452,619)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance

Additions

Revenue from capital grant/contributions held as a liability at the start of the period

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

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.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations 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.

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

13. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Unsecured		\$	\$	\$	\$	\$	\$
Bank loans		629,701	3,476,722	4,106,423	825,316	4,106,424	4,931,740
Total unsecured borrowings	27(a)	629,701	3,476,722	4,106,423	825,316	4,106,424	4,931,740

All borrowings are held with the Western Australian Treasury Corporation (WATC)

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

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

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	1,211,994	1,475,491
Long service leave	610,613	541,644
Other employee leave provisions	84,946	141,661
Total current employee related provisions	1,907,553	2,158,796
Non-current provisions		
Employee benefit provisions		
Long service leave	197,114	188,034
Total non-current employee related provisions	197,114	188,034
Total employee related provisions	2,104,667	2,346,830

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:

	Note	2024	2023
		\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		1,784,335	1,728,985
More than 12 months from reporting date		320,332	617,845
		2,104,667	2,346,830

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 2024

15. OTHER PROVISIONS

	Landfill rehabilitation provision	Total
	\$	\$
Opening balance at 1 July 2023		
Non-current provisions	5,328,640	5,328,640
	5,328,640	5,328,640
Amounts used	(52,321)	(52,321)
Charged to profit or loss		
- unwinding of discount	224,211	224,211
Balance at 30 June 2024	5,500,530	5,500,530
Comprises		
Non-current	5,500,530	5,500,530
	5,500,530	5,500,530

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.

Make good provisions

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 2024

16. REVALUATION SURPLUS

	2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land and Buildings	24,786,242	24,786,242	24,786,242	0	24,786,242
Revaluation surplus - Furniture and equipment	107,344	107,344	107,344	0	107,344
Revaluation surplus - Plant and equipment	1,802,411	1,802,411	1,802,411	0	1,802,411
Revaluation surplus - Land under control - buildings	472,140	472,140	472,140	0	472,140
Revaluation surplus - Infrastructure - roads	89,737,240	89,737,240	89,737,240	0	89,737,240
Revaluation surplus - Infrastructure - footpaths	10,552,789	10,552,789	6,116,649	4,436,140	10,552,789
Revaluation surplus - Infrastructure - drainage	28,670,642	28,670,642	4,379,251	24,291,391	28,670,642
Revaluation surplus - Infrastructure - other	5,374,044	5,374,044	799,608	4,574,436	5,374,044
Revaluation surplus - Infrastructure - airfields	17,336,635	17,336,635	11,970,888	5,365,747	17,336,635
Revaluation surplus - Infrastructure - bridges	15,560,346	15,560,346	25,969,211	(10,408,865)	15,560,346
Revaluation surplus - Infrastructure - landfill	0	0	1,106,225	(1,106,225)	0
	194,399,833	194,399,833	167,247,209	27,152,624	194,399,833
Revaluation surplus - Financial assets	(1,276)	(1,276)	(1,276)	0	(1,276)
	194,398,557	194,398,557	167,245,933	27,152,624	194,398,557

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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	2024 Actual \$	2023 Actual \$
Cash and cash equivalents	3	16,904,869	29,413,351
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	14,330,315	25,124,760
- Financial assets at amortised cost	4	7,435,836	0
		21,766,151	25,124,760
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	19,338,699	22,672,141
Capital grant liabilities	12	2,427,452	2,452,619
Total restricted financial assets		21,766,151	25,124,760

**(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities**

Net result		11,947,308	4,671,578
Non-cash items:			
Depreciation/amortisation		9,287,024	8,823,720
(Profit)/loss on sale of asset		0	66,652
Adjustments for revaluation of rehabilitation cost related asset		0	(545,386)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		1,366,172	(1,063,393)
(Increase)/decrease in other assets		191,947	(60,926)
(Increase)/decrease in inventories		(4,773)	2,748
Increase/(decrease) in trade and other payables		507,809	2,253,872
Increase/(decrease) in employee related provisions		(242,163)	444,486
Increase/(decrease) in other provisions		171,890	1,184,801
Increase/(decrease) in other liabilities		(25,167)	756,506
Capital grants, subsidies and contributions		(15,990,756)	(9,150,810)
Net cash provided by/(used in) operating activities		7,209,291	7,383,848

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	2,500,000	2,500,000
Bank overdraft at balance date	0	0
Credit card limit	55,000	55,000
Credit card balance at balance date	(4,133)	(12,982)
Total amount of credit unused	2,550,867	2,542,018

Loan facilities

Loan facilities - current	629,701	825,316
Loan facilities - non-current	3,476,722	4,106,424
Total facilities in use at balance date	4,106,423	4,931,740

Unused loan facilities at balance date

NIL NIL

SHIRE OF WYNDHAM-EAST KIMBERLEY
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FOR THE YEAR ENDED 30 JUNE 2024

18. CONTINGENT LIABILITIES

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

19. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	3,838,339	14,165,103
- plant & equipment purchases	126,316	135,920
	3,964,655	14,301,023
Payable:		
- not later than one year	3,964,655	14,301,023

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	65,915	65,915	64,938
President's meeting attendance fees	22,771	24,308	23,946
President's annual allowance for ICT expenses	2,625	2,625	2,400
President's travel and accommodation expenses	0	0	14,015
	91,311	92,848	105,299
Deputy President's annual allowance	16,479	16,479	16,235
Deputy President's meeting attendance fees	18,128	18,128	17,858
Deputy President's annual allowance for ICT expenses	2,625	2,625	2,400
	37,232	37,232	36,493
All other council member's meeting attendance fees	111,272	126,895	125,008
All other council member's annual allowance for ICT expenses	15,891	18,375	16,800
	127,163	145,270	141,808
20(b)	255,706	275,350	283,600

(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	1,048,564	1,028,716
Post-employment benefits	129,495	115,292
Employee - other long-term benefits	(9,732)	10,115
Council member costs	255,706	283,600
20(a)	1,424,033	1,437,723

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 2024

20. RELATED PARTY TRANSACTIONS

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:

	2024 Actual \$	2023 Actual \$
Sale of goods and services	393,406	355,903

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 and are detailed in Notes 20(a) and 20(b).
- 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
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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	Trade and other receivables	Aging analysis Credit analysis	Credit limits.
Liquidity risk	Payables and borrowings	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
	%	\$	\$	\$	\$
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
2023					
Cash and cash equivalents	4.07%	29,413,351	20,536,341	8,875,250	1,760

Sensitivity

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

	2024	2023
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	105,520	88,753

* 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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 2023 or 1 July 2024 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 2024 and 30 June 2023 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 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
30 June 2023					
Trade receivables					
Expected credit loss	0.30%	0.31%	0.76%	23.15%	
Gross carrying amount	959,572	124,907	73,047	990,447	2,147,973
Loss allowance	2,862	383	553	229,318	233,116

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

	Trade receivables	
	2024	2023
	Actual	Actual
Opening loss allowance as at 1 July	\$ 233,116	\$ 317,514
Increase in loss allowance recognised in profit or loss during the year	0	0
Receivables written off during the year as uncollectible	171,975	60
Unused amount reversed	(378,644)	(84,458)
Closing loss allowance at 30 June	26,447	233,116

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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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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(c).

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
<u>2024</u>	\$	\$	\$	\$	\$
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
<u>2023</u>					
Trade and other payables	3,134,400	0	0	3,134,400	3,134,400
Borrowings	1,008,589	3,075,759	1,719,032	5,803,380	4,931,740
	4,142,989	3,075,759	1,719,032	8,937,780	8,066,140

SHIRE OF WYNDHAM-EAST KIMBERLEY
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22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period (2023 : Nil).

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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 2024**

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 2024

24. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions

	2024 Actual \$	2023 Actual \$
Governance	10,203	10,059
General purpose funding	12,895,056	11,793,016
Law, order, public safety	418,881	428,027
Health	62,849	79,036
Education and welfare	22,655	4,524
Housing	182,734	174,720
Community amenities	3,040,792	2,981,698
Recreation and culture	712,655	628,955
Transport	5,641,521	5,102,454
Economic services	132,252	70,798
Other property and services	7,258	46,140
	23,126,856	21,319,427

Grants, subsidies and contributions and capital grants, subsidies and contributions

Governance	229,815	505,953
General purpose funding	4,326,524	5,501,238
Law, order, public safety	242,882	165,317
Health	4,196	3,258
Community amenities	159,365	125,986
Recreation and culture	738,046	2,562,133
Transport	15,679,946	6,173,839
Economic services	4,740	5,786
Other property and services	20,798	27,065
	21,406,312	15,070,575

Total Income

44,533,168 36,390,002

Expenses

Governance	(1,492,542)	(1,171,960)
General purpose funding	(132,364)	(127,926)
Law, order, public safety	(1,459,061)	(1,363,476)
Health	(361,350)	(277,505)
Education and welfare	(150,838)	(163,781)
Housing	(386,363)	(473,409)
Community amenities	(5,380,855)	(6,181,209)
Recreation and culture	(6,138,838)	(6,246,161)
Transport	(13,532,150)	(12,418,516)
Economic services	(892,083)	(1,067,191)
Other property and services	(2,659,416)	(2,227,290)
Total expenses	(32,585,860)	(31,718,424)

Net result for the period

11,947,308 4,671,578

(c) Total Assets

Governance	863,905	114,616
General purpose funding	3,011,798	11,228,411
Law, order, public safety	1,095,905	1,133,107
Health	362,681	87,858
Education and welfare	3,370,387	3,135,452
Housing	8,226,722	8,316,408
Community amenities	5,415,566	5,531,021
Recreation and culture	30,352,320	32,463,066
Transport	284,788,338	260,115,806
Economic services	2,058,131	2,713,962
Other property and services	11,767,162	14,938,848
	351,312,915	339,778,555

SHIRE OF WYNDDHAM-EAST KIMBERLEY
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25. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number of	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23
Rate Description	Basis of valuation	\$	Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.1539	1,579	31,786,954	4,892,012	0	4,892,012	4,892,012	0	4,892,012	4,760,224
Other Vacant	Gross rental valuation	0.2387	23	295,000	70,417	0	70,417	70,417	0	70,417	69,118
Commercial	Gross rental valuation	0.1518	130	12,744,582	1,934,627	0	1,934,627	1,934,628	0	1,934,628	1,872,589
Industrial	Gross rental valuation	0.1476	162	7,441,849	1,098,417	0	1,098,417	1,098,417	0	1,098,417	1,076,676
Rural Residential	Gross rental valuation	0.1539	17	207,428	31,923	0	31,923	31,923	0	31,923	32,252
Rural Residential	Unimproved valuation	0.0139	198	35,191,000	489,155	0	489,155	489,155	0	489,155	366,220
Pastoral	Unimproved valuation	0.0590	21	9,788,238	577,506	0	577,506	577,506	0	577,506	557,075
Commercial/ Industrial	Unimproved valuation	0.0082	40	10,735,500	88,031	0	88,031	88,031	0	88,031	87,529
Agricultural	Unimproved valuation	0.0123	80	64,720,237	796,059	0	796,059	796,059	0	796,059	725,301
Horticultural	Unimproved valuation	0.0108	93	28,772,000	310,738	0	310,738	310,738	0	310,738	285,002
Mining	Unimproved valuation	0.2911	35	2,114,424	615,509	0	615,509	615,509	0	615,509	548,510
Mining Exploration and Prospecting	Unimproved valuation	0.1455	28	435,830	63,413	0	63,413	63,413	0	63,413	69,837
Other	Unimproved valuation	0.0700	3	921,000	64,470	0	64,470	64,470	0	64,470	54,244
Total general rates			2,409	205,154,042	11,032,277	0	11,032,277	11,032,278	0	11,032,278	10,504,577
Minimum payment		Minimum Payment \$									
Residential	Gross rental valuation	1,500	133	1,118,913	199,500	3,827	203,327	199,500	0	199,500	152,600
Other Vacant	Gross rental valuation	1,500	100	237,396	150,000	(2,068)	147,932	150,000	0	150,000	138,600
Commercial	Gross rental valuation	1,500	63	507,217	94,500	11,788	106,288	94,500	0	94,500	86,800
Industrial	Gross rental valuation	1,500	16	95,037	24,000	3,690	27,690	24,000	0	24,000	18,200
Rural Residential	Gross rental valuation	1,500	9	64,996	13,500	0	13,500	13,500	0	13,500	11,200
Rural Residential	Unimproved valuation	1,500	2	206,000	3,000	1,883	4,883	3,000	0	3,000	71,400
Pastoral	Unimproved valuation	1,500	0	0	0	0	0	0	0	0	0
Commercial/ Industrial	Unimproved valuation	1,500	28	1,767,500	42,000	0	42,000	42,000	0	42,000	36,400
Agricultural	Unimproved valuation	1,500	2	196,000	3,000	0	3,000	3,000	0	3,000	1,400
Horticultural	Unimproved valuation	1,500	0	0	0	0	0	0	0	0	0
Mining	Unimproved valuation	1,500	30	66,420	45,000	0	45,000	45,000	0	45,000	42,000
Mining Exploration and Prospecting	Unimproved valuation	1,500	20	57,481	15,000	(5,306)	9,694	15,000	0	15,000	3,120
Other	Unimproved valuation	1,500	2	338,000	3,000	0	3,000	3,000	0	3,000	2,800
Total minimum payments			405	4,654,960	592,500	13,814	606,314	592,500	0	592,500	564,520
Total general rates and minimum payments			2,814	209,809,002	11,624,777	13,814	11,638,591	11,624,778	0	11,624,778	11,069,097
Ex-gratia Rates		Rate in									
Ex gratia rates							0	2,726	0	2,726	1,085
Total amount raised from rates (excluding general rates)			0	0	0	0	0	2,726	0	2,726	1,085
Total Rates							11,638,591			11,627,504	11,070,182
Rate instalment interest							58,071			40,000	20,959
Rate overdue interest							214,211			120,000	132,657

*Rateable Value at time of raising of rate.

SHIRE OF WYNDHAM-EAST KIMBERLEY
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26. DETERMINATION OF SURPLUS OR DEFICIT

		2023/24	2023/24	2022/23
	Note	(30 June 2024	Budget	(30 June 2023
		Carried	(30 June 2024	(30 June 2023
		Forward)	Carried	Carried
		\$	Forward)	Forward
		\$	\$	\$
(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: Profit on asset disposals		0	0	(8,420)
Less: Movement in liabilities associated with restricted cash		418,549	0	791,439
Add: Loss on disposal of assets		0	41,500	75,072
Add: Depreciation		9,287,024	8,169,943	8,823,720
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(2,524)	0	(4,417)
Employee benefit provisions		9,080	4,411	(29,570)
Other provisions		171,890	0	639,415
Non-cash amounts excluded from operating activities		9,884,019	8,215,854	10,287,239
(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	(19,338,699)	(12,002,616)	(22,672,141)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(10,381)	0	(10,381)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	629,701	629,701	825,316
- Current portion of capital grant liability held in reserve account		1,378,401	522,937	982,369
- Employee benefit provisions		503,657	157,980	481,140
Total adjustments to net current assets		(16,837,321)	(10,691,998)	(20,393,697)
Net current assets used in the Statement of Financial Activity				
Total current assets		26,841,520	13,875,064	33,470,036
Less: Total current liabilities		(8,606,915)	(3,183,066)	(8,571,131)
Less: Total adjustments to net current assets		(16,837,321)	(10,691,998)	(20,393,697)
Surplus or deficit after imposition of general rates		1,397,284	0	4,505,208

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27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at	Principal at 1	New Loans	Principal	Principal at
		1 July 2022	During 2022-23	Repayments During 2022-23	June 2023	During 2023-24	Repayments During 2023-24	30 June 2024	July 2023	During 2023-24	Repayments During 2023-24	30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Building		148,726	0	(148,726)	0	0	0	0	0	0	0	0
Administration Building		497,916	0	(161,039)	336,877	0	(165,923)	170,954	336,877	0	(165,923)	170,954
Waste Management		397,709	0	(194,712)	202,997	0	(202,997)	0	202,996	0	(202,996)	0
Drainage		29,331	0	(14,359)	14,972	0	(14,972)	0	14,972	0	(14,972)	0
Kununurra Leisure Gym equipment		12,680	0	(12,680)	0	0	0	0	0	0	0	0
Building and infrastructure		117,384	0	(48,504)	68,880	0	(33,872)	35,008	68,880	0	(33,874)	35,006
Leisure Centre Aquatic Loan		3,000,000	0	(250,204)	2,749,796	0	(260,140)	2,489,656	2,749,796	0	(260,140)	2,489,656
Water Park Loan		300,000	0	(25,020)	274,980	0	(26,014)	248,966	274,980	0	(26,014)	248,966
EKRA Infrastructure upgrade		1,400,000	0	(116,762)	1,283,238	0	(121,399)	1,161,839	1,283,238	0	(121,399)	1,161,839
Total		5,903,746	0	(972,006)	4,931,740	0	(825,317)	4,106,423	4,931,739	0	(825,318)	4,106,421
Self Supporting Loans												
Ord River Sports Club		5,514	0	(5,514)	0	0	0	0	0	0	0	0
Total Self Supporting Loans		5,514	0	(5,514)	0	0	0	0	0	0	0	0
Total Borrowings	13	5,909,260	0	(977,520)	4,931,740	0	(825,317)	4,106,423	4,931,739	0	(825,318)	4,106,421

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

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
Administration Building	124	* WATC	3.82%	Dec-2022	\$ 0	\$ 0	\$ (2,483)
Administration Building	129	* WATC	3.01%	Jan-2025	(6,548)	(8,901)	(11,487)
Waste Management	126	* WATC	4.21%	May-2024	(5,410)	(6,432)	(13,735)
Drainage	128	* WATC	4.21%	May-2024	(397)	(474)	(1,011)
Kununurra Leisure Gym equipment	132	* WATC	2.49%	Dec-2022	0	0	(137)
Building and infrastructure	130	* WATC	3.32%	Jun-2025	(1,943)	(2,008)	(5,257)
Leisure Centre Aquatic Loan	134	* WATC	3.93%	Jun-2032	(104,676)	(105,611)	(115,145)
Water Park Loan	133	* WATC	3.93%	Jun-2032	(10,468)	(10,561)	(11,514)
EKRA Infrastructure upgrade	135	* WATC	3.93%	Jun-2032	(48,849)	(49,285)	(53,734)
Total					(178,291)	(183,272)	(214,503)
Self Supporting Loans Finance Cost Payments							
Ord River Sports Club	131	* WATC	3.93%	Jan-2023	0	0	253
Total Self Supporting Loans Finance Cost Payments					0	0	253
Total Finance Cost Payments					(178,291)	(183,272)	(214,250)

* WA Treasury Corporation

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

28. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	481,140	22,517	0	503,657	153,569	4,411	0	157,980	149,133	332,007	0	481,140
(b) Airport General reserve	9,051,246	1,449,842	(4,162,079)	6,339,009	10,556,460	200,797	(4,540,379)	6,216,878	9,892,322	1,714,694	(2,555,770)	9,051,246
(c) East Kimberley Tourism reserve	0	52,519	(24,908)	27,611	3,119	45,090	(36,000)	12,209	65,103	13,254	(78,357)	0
(d) Foreshore reserve	560,239	131,331	(63,056)	628,514	544,113	120,629	(93,000)	571,742	442,937	117,302	0	560,239
(e) Waste management reserve	1,524,817	452,178	(359,598)	1,617,397	1,470,148	405,628	(202,996)	1,672,780	1,445,362	274,167	(194,712)	1,524,817
(f) Child care reserve	108,425	27,760	(24,930)	111,255	81,059	14,328	(34,300)	61,087	154,864	9,673	(56,112)	108,425
(g) Footpaths reserve	50,462	2,361	0	52,823	50,294	1,445	0	51,739	48,841	1,621	0	50,462
(h) Asset management reserve	535,596	43,097	(111,855)	466,838	595,219	35,128	(290,000)	340,347	562,117	35,038	(61,559)	535,596
(i) Contiguous Local Authority Group (CLAG) reserve	0	0	0	0	3,584	3,630	(3,584)	3,630	0	3,584	(3,584)	0
(j) Unspent grants and loans reserves	4,243,040	3,383,730	(3,156,848)	4,469,922	3,850,644	0	(3,000,000)	850,644	3,850,644	581,536	(189,140)	4,243,040
(k) Kununurra Youth hub reserve	55,117	2,579	(50,000)	7,696	50,228	2,293	(45,000)	7,521	52,904	2,589	(376)	55,117
(l) Drainage reserve	670,114	31,361	(194,780)	506,695	592,879	17,030	(205,545)	404,364	648,586	21,528	0	670,114
(m) Regional Price preference reserve	379	19	0	398	379	11	0	390	367	12	0	379
(n) Capital Works - Municipal Funded reserve	3,390,491	158,675	(1,017,470)	2,531,696	2,188,935	68,619	(2,257,554)	0	111,160	3,289,321	(9,990)	3,390,491
(o) Public Art works reserve	9,489	444	0	9,933	9,573	275	0	9,848	8,131	1,358	0	9,489
(p) Property reserve	824,718	38,596	0	863,314	821,967	23,610	0	845,577	798,223	26,495	0	824,718
(q) Municipal Property revaluation reserve	71,238	3,335	(12,869)	61,704	71,132	17,043	(70,000)	18,175	30,259	40,979	0	71,238
(r) Election Expenditure reserve	32,524	1,522	(33,500)	546	32,491	25,933	(32,000)	26,424	7,280	25,244	0	32,524
(s) COVID 19 Response reserve	459,685	21,515	(8,113)	473,087	242,588	6,968	(98,484)	151,072	448,518	15,251	(4,084)	459,685
(t) Biosecurity reserve	285,951	13,382	0	299,333	284,997	8,186	0	293,183	276,764	9,187	0	285,951
(u) Kimberley Regional Group Reserve	317,470	197,358	(147,557)	367,271	298,453	208,573	(200,000)	307,026	0	478,453	(160,983)	317,470
	22,672,141	6,034,121	(9,367,563)	19,338,699	21,901,831	1,209,627	(11,108,842)	12,002,616	18,993,515	6,993,293	(3,314,667)	22,672,141

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

28. 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:

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) Contiguous Local Authority Group (CLAG) reserve	This reserve is to hold funds for ongoing management, funding and technical aspects of health-driven mosquito control in an effort to reduce the risk of mosquito-borne diseases within the boundaries of the Shire.
(j) 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.
(k) 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.
(l) Drainage reserve	To provide for the maintenance, renewal, upgrade of existing and new drainage Infrastructure within the Shire of Wyndham East Kimberley.
(m) 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.
(n) 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.
(o) Public Art works reserve	To receipt LandCorp contributions towards the ongoing maintenance of the public artwork in the Coolibah / Chestnut subdivision.
(p) 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.
(q) Municipal Property revaluation reserve	To hold funds for expenditure relating to Municipal Property Revaluation conducted every 4 years.
(r) Election Expenditure reserve	To hold funds for expenditure relating to Council Elections conducted every 2 years.
(s) 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.
(t) Biosecurity reserve	This reserve is to hold funds for use in emergency situations that threatened the bio security of the East Kimberley.
(u) Kimberley Regional Group Reserve	To hold member contributions and other funds received for the operation of the Kimberley Regional Group.

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Public Open Space Contributions	508,935	22,647	0	531,582
Building Services Levy	49,008	33,448	(62,717)	19,739
Building & Construction Industry Training Fund	43,743	38,250	(81,459)	534
Terminal Security Access Cards	821	0	0	821
Health Application Fee	245	0	0	245
	602,752	94,345	(144,176)	552,921



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

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 2024, 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 2024 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 2024, 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 2024 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.



Jordan Langford-Smith
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
6 December 2024



Questions and Motions

Annual General Meeting of Electors and Annual Report for the period 2023-2024

PURPOSE

In accordance with the Local Government Act 1995 a general meeting of electors must be held each financial year after Council accepts the annual report.

The matters to be discussed at the general electors' meeting are firstly, the contents of the annual report for the previous financial year and then any other general business.

PROCEDURES

In accordance with the Local Government (Administration) Regulations 1996, the Presiding Person is to preside at a general or special meeting of electors and is to determine the procedure to be followed. Information on how the Annual General Meeting of Electors is conducted shall be included in the Agenda.

Each elector who is present at a general meeting of electors is entitled to one vote on each matter to be decided at the meeting but does not have to vote. All decisions at a general meeting of electors are to be made by a simple majority of votes. Voting at a general meeting of electors is to be conducted so that no voter's vote is secret.

All decisions made at an electors' meeting are to be considered at the next ordinary council meeting or, if that is not practicable at the first ordinary council meeting after that meeting or at a special meeting called for that purpose, whichever happens first.

An elector is defined in the Local Government Act 1995. An elector is a person who is eligible to vote in an election of the Shire of Wyndham East Kimberley. For the purpose of meetings of electors, the definition of an elector is to include ratepayers.

MINUTES

Minutes of the proceedings at an electors' meeting are to be kept and preserved and can be made available for inspection by members of the public before the council meeting at which decisions made at the electors' meeting are first considered.

QUESTIONS AND MOTIONS

To submit a question for the meetings of electors please use the [Question submission Form](#)

To submit a motion for the meetings of electors please use the [Motion to Council Form](#)

Priority will be given to questions of which prior notice has been given.

Complex questions requiring research should be submitted as early as possible in order to allow the Shire sufficient time to prepare a response.

Questions or statements from the floor at the meeting will be accepted at the discretion of the Presiding Member.



Questions and Motions
Annual General Meeting of Electors

Question submission Form

Please submit your question or comment one week before the meeting to be included in the AGME agenda. Questions or statements received after this date will be at the discretion of the Presiding Member.

Full name Required	
Address Required	
Contact number	
Email	
Question Required	

Motion to Council Submission Form

Please submit proposed motions one week before the meeting to be included in the AGME agenda. Proposed motions received after this date will be at the discretion of the Presiding Member.

Mover (Full name) Required	
Address Required	
Contact number	
Email	
Motion Required	
Details of motion Required	



Pentecost River Crossing

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