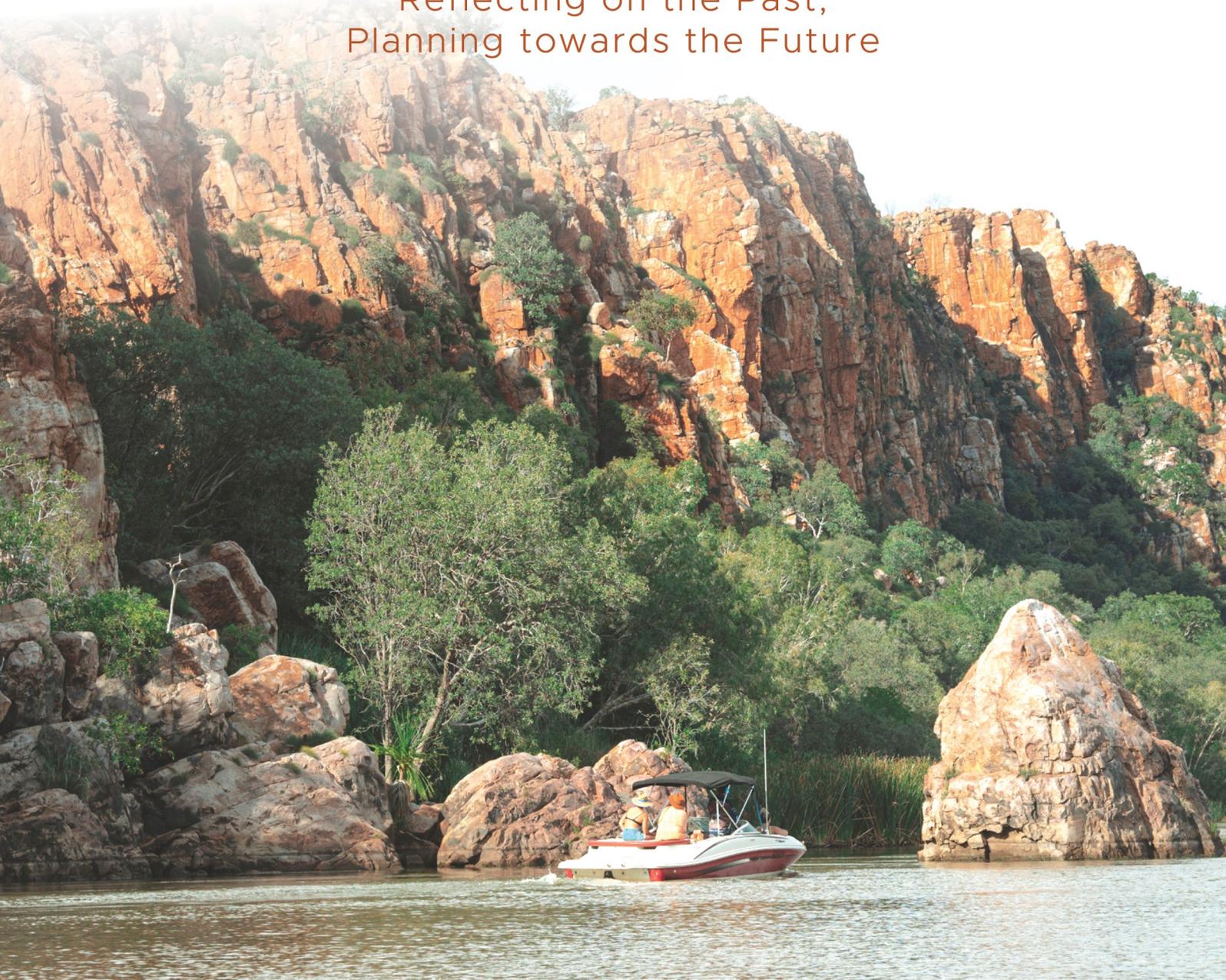
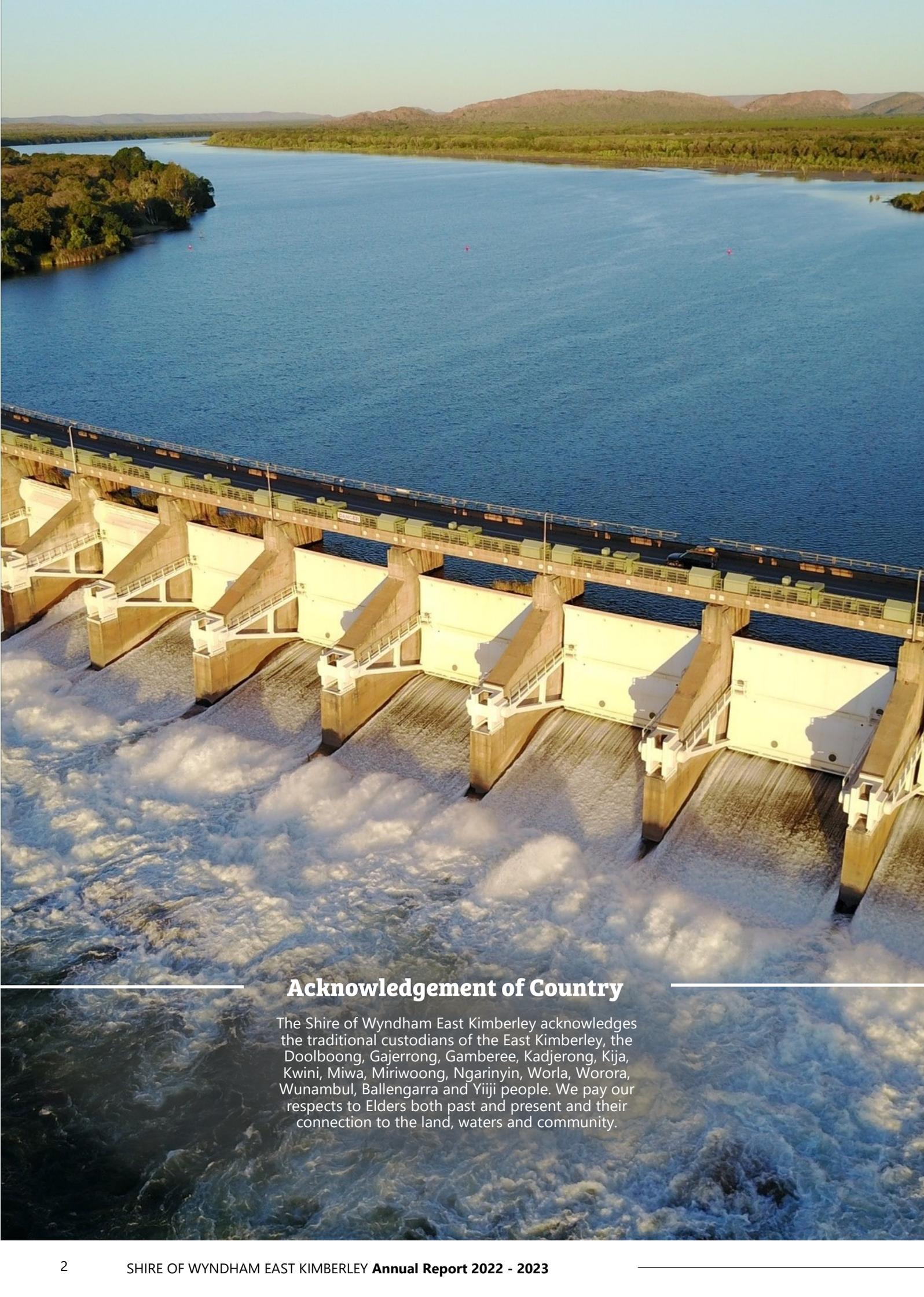


SHIRE OF WYNDHAM EAST KIMBERLEY

Annual Report 2022-2023

Reflecting on the Past,
Planning towards the Future





Acknowledgement of Country

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



Diversion Dam, Kununurra

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Shire opens free splash park for residents and visitors, Kununurra

About the Annual Report

The Shire's Annual Report 2022/23, covering the period of 1 July 2022 to 30 June 2023, 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

Welcome to the Shire of Wyndham East Kimberley Annual Report for the financial year 1 July 2022 to 30 June 2023. This report provides an overview of the Shire's achievements, challenges and financial performance during a year that was marked by unprecedented challenges and opportunities.

I thank the community for their input into the new Strategic Community Plan. It now has a much clearer purpose of vision and which now guides the structure of this document, to focus on liveability, connection and sustainability.

As the Shire President, I am proud of the resilience, innovation and collaboration that our community, staff and Council in focusing on the areas that matter most for our community. This is demonstrated by the great projects that we have been involved with, including:

- Completing stage one upgrades of the Kununurra Leisure Centre, which included the Kununurra Splash Park. Offering families a new space to enjoy and cool off in the warmer months.
- Installing new lights at the Wyndham (Clarrie Cassidy) Oval, so that the ground meets AFL requirements. Next year, I hope to be reporting on new change rooms for the oval to meet the growing need of women's AFL.
- Securing funding for stage one of the East Kimberley Regional Airport upgrades, with new taxiways and aprons. These works are just the start as we continue to focus on improving connection by air.
- Commencement of extensive works to rebuild Carlton Hill Road, Kununurra.

In addition to the Shire's project work, there has been a lot of work behind the scenes and in conjunction with the other Kimberley Shire's that has seen funding and policy change with regard to alcohol management, resilience and funding, particularly for the upgrade of the Tanami Road.

These are just some of the examples of how we are working together to create a sustainable, prosperous and inclusive future for our Shire. I would like to thank my fellow Councillors for their dedication and leadership, our Chief Executive Officer and staff for their professionalism and hard work, and our community members and stakeholders for their valuable input and support. I invite you to read this report and learn more about our achievements and challenges in 2022-23.

David Menzel
Shire President



Fiver River Lookout, Wyndham



Message from the CEO

I am happy to be able to report on the progress of the Shire for the financial year 30 June 2023 and highlight how the Shire is progressing towards achieving its objectives contained in the Shire of Wyndham East Kimberley's Strategic Community Plan 2023-2033. This report also informs the community on the Shire's performance against the Corporate Business Plan and the Annual Budget.

The Shire's Strategic Community Plan had a major review during this financial year. An extensive community engagement process was undertaken to understand the expectations of the community and how the Shire could contribute towards better meeting them. Key to this was establishing a new vision, being "Connecting our cultures, striving for prosperity, celebrating the spirit of country and community", which I believe is an excellent springboard for the Shire to instigate real change. The Plan delivers three focus areas being Liveability, Connection and Sustainability. I would encourage readers of this report to access the Plan to see in more detail how the Shire plans to address these.

While Covid-19 is a distant memory for most of us, its legacy continues to have an impact on the operations of our organisation and within our community. The main challenges remain access to skilled staff and contractors, insufficient access to child care and a shortage of affordable housing. An added problem was the devastating floods that saw the bridge at Fitzroy Crossing damaged beyond repair. This created an added level of complexity to logistics for our community. This all influenced our ability to get access to goods and services. It also made the recruitment and retention of qualified staff difficult resulting in a negative impact on service delivery for our community. Despite these factors, the Shire has put in a solid financial performance for the year. As with previous years, until there is a sustainable funding stream for regional and remote local governments the prospects of achieving an operating surplus are slim. The Shire reported a deficit of \$4.2 million against a budget deficit of \$8.8 million. A more practical measure of operating performance is that the Shire generated \$6.35 million cash compared to the prior year \$4.96 million. These funds are used for our capital works program and to pay down borrowings.

The capital works program delivered \$8.7 million of new, renewed and upgraded infrastructure. This is less than the prior year and mainly due to the Shire not conducting major Disaster Relief Funding Arrangement works during the year and also reflective of the difficulty in getting suitable contractors who could provide value for money in delivering the projects for our community.

The leadership in the Shire continues to advocate for a more

sustainable local government funding model. The problems with the current model are evident in the high level of rates levied on our community compared to the metropolitan local governments and in the level of infrastructure the Shire has to maintain relative to its rates base. Advocating for an increase in Federal funding to local government and advocating for a change to the method those funds are distributed is a priority and is a major topic in our discussions with Federal and State Government.

Our advocacy has seen progress made on major projects during the year. Works commenced at the East Kimberley Regional Airport (EKRA) after the Shire was successful in securing \$7.5 million in grant funding under the Building Better Regions Fund for a \$12 million project. Works should be complete before the end of this calendar year. These works include an upgrade of the aprons and taxiways to handle Code 4C aircraft such as the 737's and A320's and the construction of a new parking bay to accommodate the 737's. The next step in our advocacy for the EKRA is to secure funding to extend the runway out to approximately 2,350 metres, from 1,829 metres.

The second major project the Shire has advocated for is the upgrade of the aquatics at the Kununurra Leisure Centre. This project will deliver a new main swimming pool and associated leisure pools. We have secured \$9 million of a \$14 million project. Officers have advocated for and are expecting the shortfall to be secured before the end of the calendar year so that works can begin in early May 2024.

Roadworks commenced during the financial year, that will be completed before the end of the calendar year, include a \$5 million upgrade of Carlton Hill Road and widening and resealing works on Lake Argyle Road totalling \$4 million. Shire Officers were able to secure grant funding for the major portion of costs for both of these projects. With respect to our Wyndham community the Shire secured a contractor to deliver new changerooms at the Clarrie Cassidy Oval. Those works will be completed in the 2023/24 financial year. The Shire continues to advocate for funding to upgrade the floating pontoon and boat ramps on the Wyndham foreshore.

Economic Development remains a major focus of the Shire's advocacy efforts. We are happy to report that construction is underway on the establishment of the cotton gin. This is a major boost for our local economy and will underpin significant future investment in the expansion of the agricultural industry and investment in new irrigation infrastructure. So congratulations to the Kimberley Cotton Co. for this magnificent achievement. With respect to mining resource developments, there

are a number of projects that show potential and are in various stages of development. There is still interest in progressing green hydrogen, ammonia and phosphate projects in the Shire. Should any of these projects reach a final investment decision the benefits for both our Kununurra and our Wyndham communities will be significant in terms of job opportunities. It would also create an infrastructure need associated with a substantial increase in population.

Our tourism operators have had a challenging year due to the floods causing the bridge at Fitzroy Crossing to be unusable. This together with the ongoing shortage of skilled workers which has been made worse by a lack of affordable accommodation in the Shire. This has seen this sector report a reduction in activity of around 30% on average. The role of the Shire in this space is to advocate for solutions that support tourism operators. In this regard our appreciation must go to the State Government for continuing with subsidised airfare programs to make it more affordable for visitors to come to our region. I would also like to recognise a very hard working number of individuals who do an enormous amount for tourism in our community, they are the Kununurra Visitor Centre and the East Kimberley Marketing Group.

Finally, I would like to express my appreciation once again to the Council for trusting me with the role as Chief Executive Officer. I would also like to recognise the hard work and sacrifice that Councillors make on behalf of our community. I would like to thank in particular the Shire President, Cr David Menzel for his guidance and advice to me and his leadership of the Council during the year. The advocacy work he undertakes for our community is so important but often unrecognised. My final thanks is to the staff that make up this wonderful organisation; their dedication to serving their community is often over criticised and under appreciated. I am looking forward to a very busy and productive 2023/24 financial year.

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.

Construction of a new cotton gin in Kununurra in 2023/2024 financial year 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





St Joseph's School students learning about how elected members make decisions about what happens within the Shire, Kununurra

Review of the Strategic Community Plan

Shire engagement with a range of stakeholders during the year to review and update the community's ten year Strategic Plan. Including representatives from Kulubaru, Wyndham and Kununurra. The review developed a new vision and updated focus areas:

- **Liveability** – improved through social, recreational and economic opportunities and addressing quality of life factors.
- **Connectivity** – improving physical and social connection to and within the Shire.
- **Sustainability** – growing the region without compromising the natural environment and lifestyle it has to offer.

The new plan was adopted by Council at the Ordinary Council Meeting of 18 April 2023.

MOU with Gelganyem

Shire of Wyndham East Kimberley signed a Memorandum of Understanding (MOU) with Gelganyem. The MOU represents an important first step in Gelganyem and Traditional Owners for the Argyle Diamond Mine working closely with the Shire in relation to social and economic opportunities in the East Kimberley region. In particular, it is hoped that Gelganyem's two businesses Gooring Jimbila Contracting and the Gelganyem Seed Operation – will be able to work with the Shire and other local stakeholders to improve local training, employment, and contracting opportunities for Aboriginal people.

MOU with Sport 4 All

The Shire signed an MOU with Sport 4 All, a program aimed at increasing sport participation for people with disability. The recruitment process is currently ongoing for an Inclusion Coach. The role will work with local sporting clubs, schools and community organisations to create a safe and inclusive space where community members, no matter their background or ability, can participate in local sport.

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 St Joseph's School 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.

Engaging local arts and craftsmanship

The Shire has commissioned 10 new bin surrounds that showcase the art of local Aboriginal artists and reflect the culture and identity of the region. These bin surrounds are locally made by the team at EKJP, a local organisation that provides employment and training opportunities. These bin surrounds are part of the Shire's plan to beautify Kununurra and Wyndham with cultural and artistic elements. The Shire plans to install these bin surrounds throughout Kununurra and Wyndham in the future.



Locally made bin surrounds, Kununurra

Our Council



Cr David Menzel
Shire President
Term: 4 years - 2025



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



Cr Mat Dear
Term: 4 years - 2023



Cr Judy Farquhar
Term: 4 years - 2023



Cr Michelle McKittrick
Term: 4 years - 2023



Cr Chelsea McNeil
Term: 4 years - 2025



Cr Narelle Brook
Term: 4 years - 2025



Cr Dylan Hearty
Term: 4 years - 2025



Cr Bradley Kyne
Term: 1.5 years - 2023

Committees

- Audit, Risk and Governance Committee
- CEO Evaluation Committee

Elected Member Conduct

government to maintain a register of complaints that results in an action under Section 5.110(6)(b) or (c) of the Local Government Act 1995.

There were no complaint made under Section 5.121 of the Local Government Act 1995 during the reporting period.

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 fulfill 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 2022/23 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

Meetings	Ordinary Council Meeting	Special Council Meeting	Audit Committee	CEO Performance Review Committee	Total Attendance	Fees and Allowances
	11 held	1 held	4 held	3 Held	19 Held	\$283,600
David Menzel Shire President	10	0	-	3	13/15	\$105,300
Tony Chafer Deputy President	9	1	3	3	16/19	\$36,493
Narelle Brook Councillor	11	1	-	3	15/15	\$20,258
Matt Dear Councillor	10	0	-	-	10/12	\$20,258
Judy Farquhar Councillor	10	1	2 (proxy)	3	16/15	\$20,258
Dylan Hearty Councillor	10	1	3	-	14/16	\$20,258
Bradley Kyne Councillor	8	1	1 (proxy)	-	10/12	\$20,258
Michelle McKittrick Councillor	8	1	2	3	14/19	\$20,258
Chelsea McNeil Councillor	10	1	-	-	11/12	\$20,258

Demographic representation

Male	5
Female	4
Indeterminate	-

Age bracket	Councillors
Between 18 years and 24 years	0
Between 25 years and 34 years	3
Between 35 years and 44 years	1
Between 45 years and 54 years	2
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



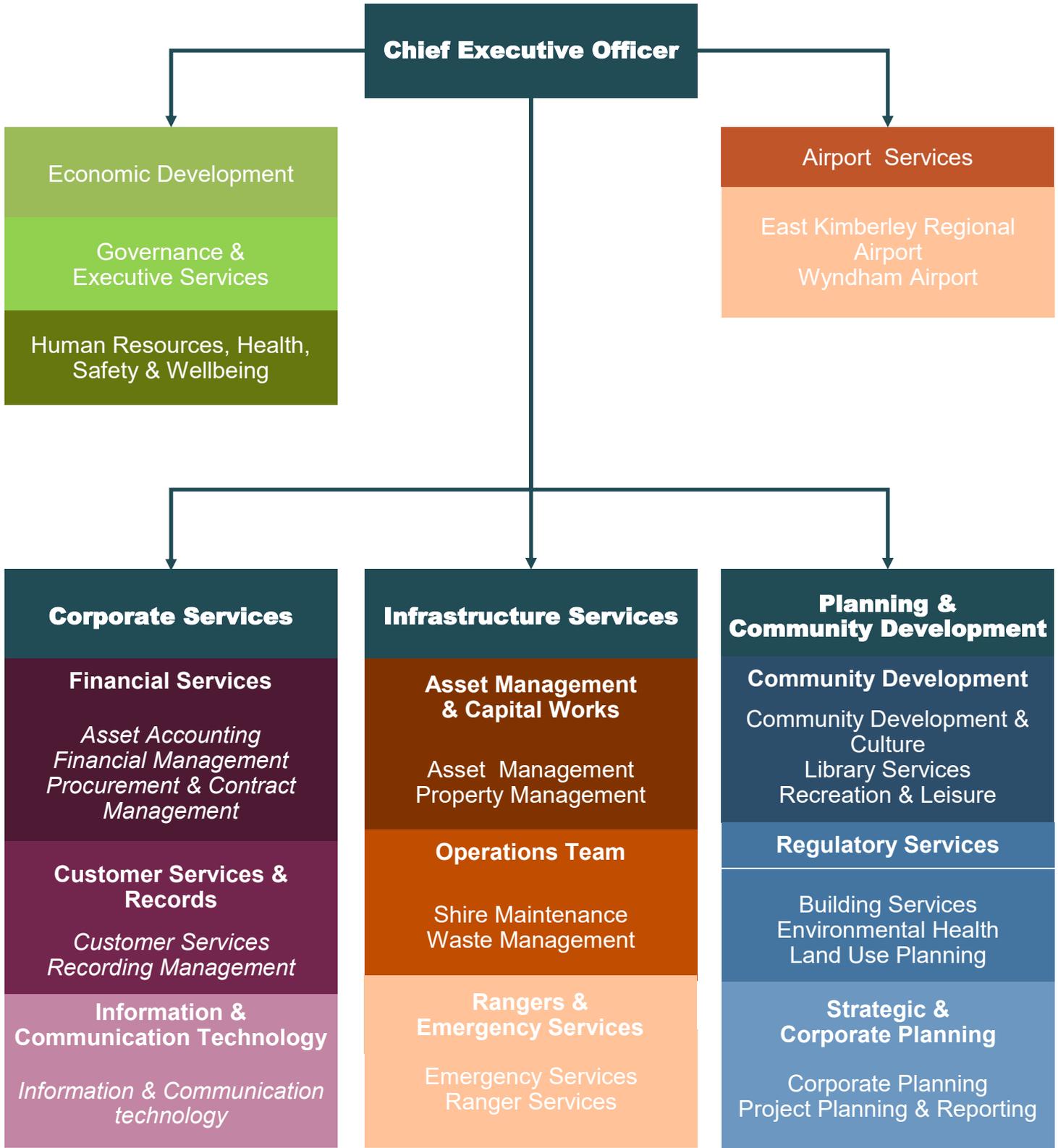
Nick Kearns
Director Planning and
Community
Development
Commenced 2017



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 to develop staff resources efficiently and effectively, and to grow our capabilities and capacity to deliver.



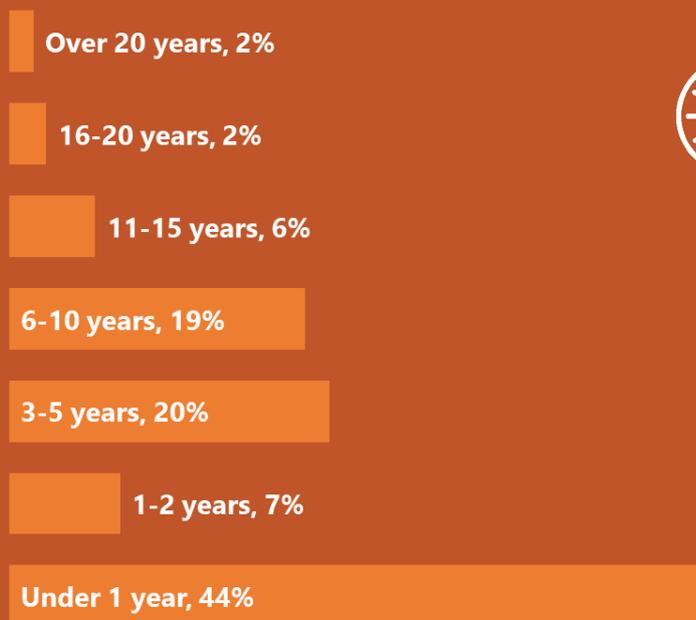
Kununurra Leisure Centre

Our People

A SNAPSHOT OF THE SHIRE'S WORKPLACE PROFILE



LENGTH OF SERVICE



Working for the Shire

Conditions of Employment

The Shire's Enterprise Agreement includes a range of terms and conditions of employment designed to provide a fair, equitable and flexible workplace. It was confirmed to Local Governments in West Australia that we are a con-constitutional organisation and as such our Industrial Instruments are to change from Fair Work to Western Australian Industrial Relations legislation with a transition period between January 2023 and December 2024.

Employee Code of Conduct

The Shire's Employee Code of Conduct assists and guides employees in determining the appropriate and acceptable ethical standards of behaviour which apply in various circumstances. It ensures all Shire employees, volunteers, contractors and consultants act in the best interests of our community, upholding a high standard of ethical behaviour. The Code of Conduct is an important document for the Shire as it provides the overarching guidance for all employees, volunteers, contractors and consultants on the standard of conduct expected while working at 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. As part of the Shire's refreshed Strategic Community Plan, a new set of corporate values and desired behaviours were decided in 2022 and these continue to be rolled out in 2023 and beyond.

Employee Satisfaction

The Shire monitors and tracks employee turnover to understand employee satisfaction; this along with exit interviews helps the Shire identify areas that may require improvement or that could be causing employees to leave. According to the WALGA salary and Workforce Survey 2023 average employee turnover within Local Government in West Australian has increased from 22.9% to 27.6%. The Shire's turnover rate remains high at 33% which has increased on last year's turnover of 27%.

In June 2022, the Shire engaged Catalyse to undertake a Shire-wide Employee Scorecard to measure culture and employee satisfaction at the Shire, the Scorecard was the second of its type with the first one undertaken in March 2019. The Scorecard Report advised us what we were doing well and what we need to focus on to make the Shire an Employer of Choice.

The Scorecard reported the statistics below are of particular interest with regard to:

- The participation rate was approximately the same as the 2019 Scorecard at 65%



- 96% of those participating rate the Shire as a positive place to work

Areas of Priority included:

- Recruitment - attracting the right people
- Communication
- Access to training and development
- Access to equipment and resources
- Team Spirit

The Scorecard results have been released to employees and we continue to engage across the organisation with individual directorates to plan actions and celebrate successes. As we work toward another Employee Scorecard Survey in 2024, we are focused on increasing participation rates, new initiatives and the priority areas above.

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:

- A pre-employment medical assessment as part of recruitment
- Every new employee completes a work, health and safety induction
- Employee performance reviews require an assessment of safety behaviours
- Employee Engagement surveys include safety and health and wellness questions
- Safety toolbox meetings held daily at depots
- Partnership with Local Government Insurance Services that provide important safety advice and essential training
- Safety training for Health and Safety Representatives is comprehensive and keep up to date
- Training is provided to fire wardens
- First aid training is provided to relevant employees
- All employees are invited to participate in de-escalation training
- Employees in roles which require mandatory training or licences must complete initial and renewal training. Programs to monitor expiry dates is in place to ensure compliance is met
- Mental health training is provided periodically
- Hazard and incident register maintained to ensure effective recording, investigation, tracking, resolution and reporting
- Quarterly safety report provided to Executive Management Team with statistics and measures in place to address critical risks

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
- Discounted membership to Kununurra Leisure Centre
- Skin screening
- Flu and Japanese Encephalitis vaccination
- Hearing Tests
- Wellness education information and workshops



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:

- Number of employees at the Shire entitled to an annual salary of \$130,000 or more
- Number of employees with an annual salary entitlement that falls within each band of the \$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 10.5% 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)

21 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 \$347,427 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	14	9	23
\$130,000 - \$139,999	3	3	6
\$140,000 - \$149,999	2		2
\$150,000 - \$159,999	1	1	2
\$160,000 - \$169,999		2	2
\$170,000 - \$179,999	2	1	3
\$180,000 - \$189,999			0
\$190,000 - \$199,999	1		1
\$200,000 - \$209,999			0
\$210,000 - \$219,999			0
\$220,000 - \$229,999	2		2
\$230,000 - \$239,999			0
\$240,000 - \$249,999		1	1
\$250,000 - \$259,999			0
\$260,000 - \$269,999	1		1
\$270,000 - \$279,999			0
\$280,000 - \$289,999			0
\$290,000 - \$299,999			0
\$300,000 - \$309,999			0
\$310,000 - \$319,999	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.

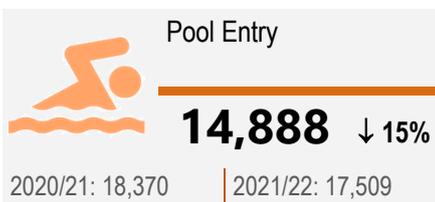
Shire Service Units:

- 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 2022/23:

- Establishing the Disability Access and Inclusion Committee to support the Shire in reviewing and implementing the actions of the Disability Access and Inclusion Plan (DAIP).
- Shire provided \$5,176 through Quick Grants to 11 clubs and community organisations
- Established 11 Event Grant Agreements worth \$160,200 to community clubs and organisations
- Provided \$76,025.50 in Rates Assistance Grants to 18 clubs and community organisations

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.

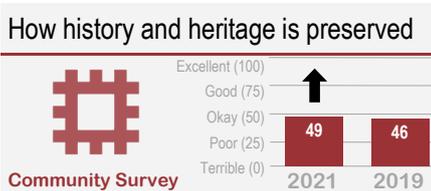
Recreation Highlights for 2022/23:

- Reduction of pool and gym entry fees for seniors card holders following feedback from the community
- Operational improvements to the Wyndham Memorial Swimming Pool
- New point of sale system installed

Planning and Regulatory Services

DEVELOPMENT APPROVALS | BUILDING SERVICES | STRATEGIC URBAN PLANNING | HERITAGE MANAGEMENT | LAND USE PLANNING | ENVIRONMENTAL HEALTH

Measures



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 2022/23:

- Re-establishing the Lake Kununurra Foreshore Committee to review and update the Lake Kununurra Foreshore Plan
- Securing funding to undertake a review of the Local Planning Strategy
- Completed a review of the Shire's Local Heritage Survey and Heritage List.

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 2022/23:

- The Construction value of building approvals in the Shire saw a 115% increase in the previous year, adding a economic boost to the local economy. Major developments included the Cotton Gin and Cambridge Hotel.

Environmental Health

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

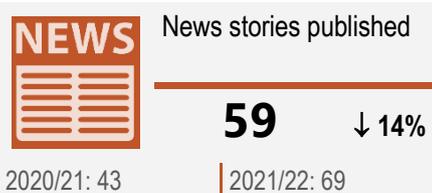
Environmental Health Highlights for 2022/23:

- Japanese encephalitis virus (JEV) activity was detected in the area in March.
- JEV vaccination made available to residents of Kununurra and Wyndham.
- New national food safety standards adopted in WA making it easier for food businesses to operate across the NT/WA boarder.

Governance & Executive Services

COMMUNICATIONS AND MARKETING | EXECUTIVE SERVICES | GOVERNANCE

Measures



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

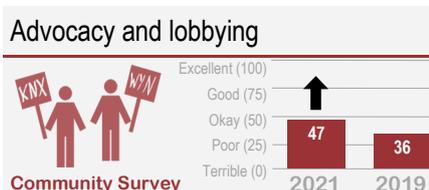
Communications and Marketing are responsible for managing the Shire's brand, corporate communications including media relations, website, consultation, public relations, stakeholder management and functions.

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.



Economic Development

REGIONAL INVESTMENT | ADVOCACY | ECONOMIC GROWTH

Measures



Promoting the Shire as a place



Access to goods and services



Telecommunications & internet



The Shire can play a pivotal role in economic development through local engagement and leadership with community and business stakeholders, advocating and promoting business investment and employment growth and facilitating and coordinating development and investment. Providing this activity creates and sustains local employment opportunities enhancing community well-being and quality of life.

Highlights for 2022/23:

- The Northern Australia Infrastructure Facility (NAIF), a Coalition Government initiative, delivered a \$34 million loan to support a new cotton gin in the East Kimberley. The project is forecast to deliver at least \$250 million of direct public benefit to the region, creating a new cotton industry in the Ord Valley and a multitude of direct and indirect employment and business opportunities.
- Natural Disaster Impact and Community Resilience Study.
- Advocacy meetings with State and Commonwealth government Ministers and departments.
- Two significant building approvals were issued for works in excess of \$1 million for the financial year:
 - \$9,166,000 for Class 3, 6 and 9B renovations to The Cambridge Hotel
 - \$9,166,000 for Class 8 and 10B Stage 1 works to the Cotton Gin

Economic development



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 2022/23:

- Investigated a new HR software solution to streamline processes and improve efficiencies for recruitment and onboarding.
- Welcomed a number of new employee across the organisation, including a significant increase in local employment.

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 2022/23:

- A downward trend in recorded lost time injuries year on year over the last three years
- Engaged a contractor to assist with improving safety performance and reporting
- Rolled out a new induction for all new and existing employees

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

- Employee Assistance Program (EAP) for all employees, their family
- Discounted membership to Kununurra Leisure Centre
- Skin screening
- Flu and Japanese Encephalitis vaccination
- Wellness education information and workshops

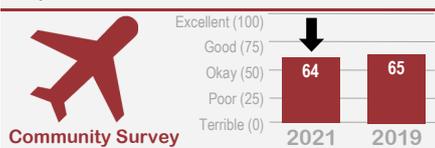
Airport Services

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 an outstanding year for the EKRA with passenger numbers reaching an unprecedented 97,675, far exceeding last year. The previous highest passenger throughput ever achieved was ten years ago (12/13) with 92,401.

Other highlights for 2022/23:

- The Air Force landed two Bell Boeing V-22 Osprey aircraft in Kununurra in June.
- The Air Force landed a C130 in March to drop off essential goods to the East Kimberley following the floods at Fizroy Crossing and Victoria River.
- Four airside lots at EKRA were made available for long-term lease, with one also open for the option to purchase to support aviation related economic development.
- New airline Nexus began flying to the East Kimberley.

Wyndham Airport

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

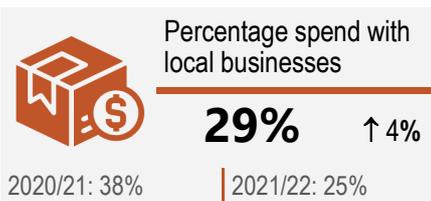
Highlights for 2022/23:

- Airbus ended their lease over part of the Wyndham Airport
- Council agreed to purchase the work camp at the airport from Airbus.
- Planned airside maintenance and renewals completed

Finance

FINANCIAL MANAGEMENT | ASSET ACCOUNTING | PROCUREMENT AND CONTRACT MANAGEMENT

Measures



Value for money from rates



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 2022/23:

- Engaged a consultant to assist with the review of the long-term financial plan and development of the Strategic Resource Plan
- Balanced Annual Budget adopted with modest rates increase.
- Financial reports prepared on time and provided monthly to Council
- Budget review undertaken at mid-year and amendments adopted.

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 2022/23:

- Comprehensive inspection and condition assessments of infrastructure assets undertaken by licensed valuer.
- Revaluation of Infrastructure assets undertaken for fair value purposes.
- Review of asset management system undertaken and plan developed for the incorporation of asset financial data into the asset management system to ensure consistency and continuity of asset data.

Purchasing, Procurement and Contract Management

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

Highlights for 2022/23:

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

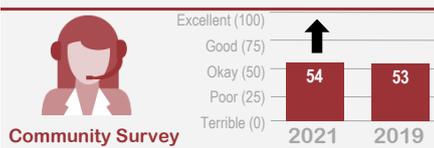
Customer Service

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 2023/24 with plans for full implementation in the 2024/25 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 2023/24.

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 2022-2023 financial year and were processed.

Ranger & Emergency Services

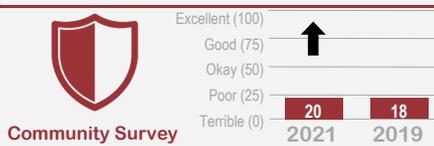


Emergency Services | Ranger Services

Measures



Safety and crime prevention



Bush Fire Services

Ranger Services have developed a Bushfire Risk Management Plan and are currently working with the Office of Bushfire Risk Management with the Department of Fire and Emergency Services (DFES) to adopt the plan and approve it through the DFES official processes to enable funding for future fire mitigation strategies.

Emergency Preparedness

Regular BFAC and LEMC meetings have and are being conducted with outside agency inclusion as per legislated requirements.

Emergency Response

Recent flooding events in Fitzroy Crossing tested the LEMA and interagency response capabilities. As a result, various procedures have been put in place from “lessons learnt” to enable future accessibility to better transport options for essential supplies, communication of changing factors between agencies and the community and clear and concise communication between all operational agencies.

Animal control

Ranger Services have reviewed the Shire’s Animal Management Plan and ensure work is continually in line with its scope.

Acts, Regulations and Local Laws are followed in line with State requirements.

Public information continues to ensure access to reporting options and easy, accessible forms, including online as well as hard copy enabling a quick, concise and relevant response and action in line with all relevant laws and operating procedures.

Community education and awareness

Rangers continue to utilise electronic means to communicate various educational items as well as emergency service notices.

Local law enforcement

Rangers services have identified times when anti-social behaviour increases within the community. As such these times and locations are targeted and interagency patrols and actions are planned and executed.

Applying this constant pressure, focusing on litter control, illegal gambling and illegal consumption of alcohol has had an obvious

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

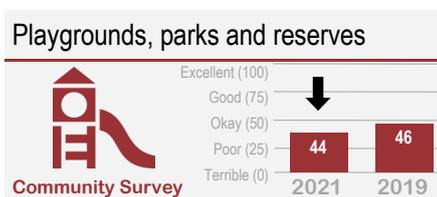
The Shire continued to operate two landfill sites within the Shire. Landfill Highlights for 2022/23:

- Free tip days to help the community clean up their yards as well as there community before the start of the wet season.
- Waste Transfer area operational at the Kununurra Landfill Site separating the public from the tip face.

Town Maintenance

Wyndham outdoor maintenance | Kununurra Outdoor Maintenance

Measures



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

Highlights for 2022/23:

- Anthons Landing continued to not attract any contractor interest for programmed maintenance to the floating pontoon. Discussion with Wyndham community members and businesses may result in an outcome pending review on design and maintenance by independent contractors.
- Kununurra assets were subject to regular inspection and minor maintenance works.
- Kununurra cemetery is expected to reach full capacity by 2028. Options on alternative locations are being sought with no feedback and land options received to date.
- The Shire has developed Playground Strategy for development of this asset over the next 10 years.
- Recording of the majority of road and drain asset condition has been completed over the last three year period.

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



Wyndham Tree Planting—Croc Park

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.

Local Emergency Management Arrangements (LEMAs)

Recent flooding events in Fitzroy tested the LEMA and interagency response capabilities. As a result various procedures have been put in place from “Lessons learnt” to enable future accessibility to better transport options for essential supplies, communication of changing factors between agencies and the community and clear and concise communication between all operational agencies.

Yajany yarrowoo ngoondebtha meeting group

During the year an collaborative meeting group was established that aims to address the complex and interrelated issues of crime and anti-social behaviour in the Kununurra. The group called Yajany Yarrowoo Ngoondebtha (do something good lets go together) meeting group to reflect and be inclusive of the Miriwoong people in Kununurra. The group advocate at both state and commonwealth level for local solutions for our community.

CCTV

During the year the Shire was able to obtain funding for the upgrade and expansion of the CCTV system in Kununurra. Through consultation with the police, key locations were identified that will improve the effectiveness of the CCTV system with the improvements to be implemented in the first half of 2023/24.

New Food Safety Requirements

New Food Safety Management Tools was gazetted on the 8 December 2022 and come into effect after a 12-month transition period on 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 these groups during the transition period to ensure local awareness and compliance with the new standards.



Beats on the Streets community youth event, Wyndham

Families, Children, Young People

Young people

The Shire has worked closely with a number of stakeholders during this reporting period to address youth related issues within the region. These stakeholders include but not limited to Kununurra Waringarri Aboriginal Corporation, MG Corporation, Police, Youth Justice, Police and Community Youth Centre, 54 Reasons, Wyndham Youth Aboriginal Corporation, Kununurra Empowering Youth and funding bodies to support services to ensure that there is adequate programs and case management systems in place to meet the needs of the youth within our community.

The Shire supported various programs and activities that benefit the public, such as funding a Youth Partnership Coordinator and letting youth organisations use Shire facilities for free. The Youth Partnership Coordinator works with different services to help Police and Youth Justice find suitable diversionary activities for young people that need them. This role also reduces program duplication and improves collaboration among youth service providers. The aim is to have a positive impact on vulnerable youth in the region.

The Shire contributed in-kind through the use of Shire managed facilities such as ovals, indoor and outdoor multipurpose courts and swimming pools for youth related programs. During the reporting period this in kind support equated to over 550 hours of facility use and waived fees to ensure that youth organisations are spending funds on program delivery rather than Council fees and charges.

In Wyndham, the Shire employs a Youth Officer who in partnership with other youth service

providers deliver youth programs and school holiday programs. These programs include Young Women’s Group, Swim for Fruit, Junior Lifeguard and other recreational diversionary programs. A focus for the Shire is to ensure that youth in Wyndham have the same opportunities to access services, including specialist services, the Shire’s Wyndham Youth Service continues to link young people, and their families, to services where appropriate and available.

Healthy communities

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

A total of 53 complaints were received and investigated in 2022/23, with over half of these being in regards to excessive noise. This is a 20% increase on the number of complaints that the Shire had received in the previous financial year.

Complaint Type	2021/22	2022/23
Noise	20	26
Mosquitoes	11	3
Waste/wastewater	6	12
Food	3	7
Smoke	1	1
Odour	1	1
Asbestos	0	0
Housing Conditions	2	3
Total	44	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

The Shire identified the need to improve recreational facilities in Wyndham for both the community and Shire staff safety as part of its 2017 review of the Strategic Community Plan and Corporate Business Plan. The review identified the need to bring the Shire's recreational assets into a centralised and accessible hub.

The 2023 review of the Strategic Community Plan again found that the Wyndham community want to see improved recreation facilities including gym and air-conditioned basketball courts. Community comments also highlighted existing facilities should be retained and upgraded rather than building a completely new centre.

Engaging with the community to develop the Wyndham Community Hub Concept

During the year the Shire began the process of identifying the requirements for the creation of an integrated civic and recreation centre concept for Wyndham. This included the developed a draft 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 2023/24.



Minister for Culture and the Arts; Sport and Recreation David Templeman and Divina D'Anna - Member for Kimberley, Kununurra

Kununurra Leisure Centre renewal and upgrade

Kununurra Yawoorroonga-woorr Splash Park

The Shire officially opened the Kununurra Yawoorroonga-woorr Splash Park on the 18 October 2022 with Minister for Culture and the Arts; Sport and Recreation, David Templeman MLA, and Divina D'Anna - Member for Kimberley.

Shire President David Menzel, Minister David Templeman and Local Member Divina D'Anna all tested out the slides after the official speeches along with kids from St Joseph's School and East Kimberley College.

The State Government contributed \$3,2million to build this Splash Park as part of the WA Recovery Plan. The Splash Park is free and is open seven days a week.

Kununurra Leisure Centre aquatics Upgrade

Plans for the renewal and upgrade of the main aquatics pools at KLC progressed during the year. Funding was secured from the WA State Government for a new lap pool as well as a new adventure pool.

Indoor courts and facilities

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.



New oval light installed at Clarrie Cassidy Memorial Oval, Wyndham

Clarrie Cassidy Memorial Oval renewal and upgrade

Oval Lighting

The Shire completed stage one of the Clarrie Cassidy Memorial Oval upgrade project in Wyndham during this reporting period. The project included the installation of LED light towers replacing lighting that did not meet current requirements for sports such as AFL. The new lights were partially funded by the State Government's CSRFF grant of \$591,783, the \$400,000 from the Shire.

Oval change rooms and storage

Stage two of the project includes new change rooms and storage shed at the oval. The Shire secured \$400,000 funding from the State Government's CSRFF for the amount of \$400,000, a further \$100,000 from the Kimberley Development Commission and a Shire contribution of approximately \$500,000. The project was awarded to a local contractor and it is expected to be completed by June 2024.

This investment will ensure the women's and men's sports, youth programs and other community organisations within Wyndham have access to appropriate and high quality facilities so that they can continue to enjoy playing sport.

Playing Surface

During the year the Shire allocated funding towards upgrades to the playing surface to be undertaken by the Depot crew. Unfortunately these works were delayed and funding has been carried forward into the 2023/34 budget.



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

Parks and Playgrounds

Playground Strategy

The Shire's infrastructure team worked hard during the year to develop a Draft Playground Strategy. A Playground Strategy is required to ensure that the Shire is providing high-quality assets for the community whilst being cost-effective and realistic. The Strategy complements the Shire's existing Park Plan adopted by Council in 2004 and will inform future playground planning within the Shire.

Officers found that the playground assets and the cost associated to maintain them far outweigh the manpower available. Rather than continue with 'business as usual', the Officers would like to provide equipment in key locations which will reduce maintenance costs, and require less manpower while providing better services to the community. The strategy includes rationalising the number of playgrounds in the Shire to match available manpower.

All abilities playground concept for Celebrity Tree Pak Kununurra

During the year the Shire's Community Development team have continued to work with APEX to develop plans and seek funding for an all abilities playground for Celebrity Tree Park. Officers have also worked closely with the Disability Access and Inclusion Committee to identify local issues and the needs of both parents/cares and service providers. The Shire engaged Nature Play Solutions to develop a detailed concept design that created a play space that could become a destination for both travellers and local residents. The scope of works for the play space includes a design that would cater for all ages and abilities, retaining the existing infrastructure such as shade cloths and pathways where possible, replacing the existing play equipment with new equipment that creates an inclusive environment and allows for greater disability access. The play area would allow for sensory opportunities, address the deficiencies in the parking area and ablution block while promoting the region's culture and history.

Based on this concept design the Shire applied for funding from Lottery West which if successful the Shire will look to design and construct the new facility in 2024.



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

Funding for not for profit community groups with a focus on community development programs and services that align with the Shire's Strategic Community Plan and/or a service the Shire may be expected to otherwise provide.

Kununurra Community Shed

Kununurra Neighbourhood House - \$15,000

To deliver 36 community workshops for the community to attend at minimal cost and gain new skills that would otherwise not be available in Kununurra.

Building awareness and capacity for KTPL

Kununurra Toy and Puzzle Library - \$10,000

To increase capacity of the Kununurra Toy and Puzzle Library by increasing memberships, purchasing contemporary toys and holding a community engagement event.

Kununurra coaching clinic

Kununurra Gymnastics Club - \$5,000

To organise and run an accredited gymnastics coaching clinic in Term 4 of 2022 to recruit and train new coaches, and provide advanced training to existing coaches.



Thank A Volunteer Day, Ord River

COMMUNITY FACILITIES GRANT

Funding for community groups within the Shire to upgrade, extend community facilities that will benefit the community. The fund provides an opportunity to part fund an infrastructure project with strong community benefits.

Recipient	Project	Grant
Kununurra Picture Gardens	Shed construction	\$10,000
Ord River Pistol Club	Range upgrades	\$10,000
Kimberley Action Sports	BMX track upgrades	\$7,000
Wyndham Historical Society	Solar infrastructure	\$5,000
Kununurra Visitor Centre	Argyle Homestead Museum display	\$4,500
Kununurra Race Club	Website design and upgrade	\$3,500

Thank a volunteer event

Shire was able to celebrate International Thank A Volunteer Day. Thanks to a Department of Communities grant the Shire provided a cruise and BBQ on the Ord River on 4 December 2022.



East Kimberley Chamber of Commerce and Industry East Kimberley Business Excellence Awards 2022

Economic Development Strategy

Economic Development Strategy

During the year Councillors and Shire Officers have advocated for projects highlighted in the Economic Development Strategy. This has been achieved in partnership with the East Kimberley Chamber of Commerce, Kimberley Regional Group and East Kimberley Marketing Group. Some of these significant investment projects included:

- Key worker housing
- Childcare
- Green hydrogen, ammonia and phosphate projects
- Transport infrastructure
- Mining and exploration

East Kimberley Tourism Plan

During the year the Shire in partnership with the East Kimberley Marketing Group reviewed and update the East Kimberley Tourism Plan. The updated plan includes an Action Plan with key tasks scheduled over the next four years including preparation for the solar eclipse in July 2028.

Cotton Gin Development

During the year the Northern Australia Infrastructure Facility (NAIF), a Coalition Government initiative, delivered a \$34 million loan to support a new cotton gin in the East Kimberley.

The project is forecast to deliver at least \$250 million of direct public benefit to the region, creating a new cotton industry in the Ord Valley and a multitude of direct and indirect employment and business opportunities.



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	2022-23 Initiatives		2023-24
	Planned	Completed	Planned
1 Services and Events	8	8	8
2 Buildings & facilities	3	3	3
3 Information	4	2	4
4 Services	3	2	3
5 Complaints	2	2	2
6 Consultation	2	2	2
7 Employment	4	3	4
Total actions	26	22	26

Access and Inclusion

Disability Access and Inclusion Committee (DAIC)

The Shire formed a Disability Access and Inclusion Committee (DAIC) during the year, which consists of community members with lived experience with disability and disability service providers continue to drive the Shire's Disability and Inclusion Plan outcomes. Some key achievements for the Shire within the reporting period were:

- Increase awareness of disability and inclusion best practices when holding events within the Shire.
- DAIP is available in Easy Read format on the website, with the intent to convert more key documents in the future.
- The Shire were successful in obtaining Lotterywest funding for the Design and Construction of an All Abilities Playground at Celebrity Tree Park. It is expected that construction will begin in 2024.
- Shire worked in collaboration with Building inclusive Communities WA (BICWA).
- The Shire signed an MOU with Sport 4 All, a program aimed at increasing sport participation for people with disability. The recruitment process is currently ongoing for an Inclusion Coach. The role will work with local sporting clubs, schools and community organisations to create a safe and inclusive space where community members, no matter their background or ability, can participate in local sport.
- The SWEK Swim School program introduced an inclusion package – Professional Development training and resources to ensure that our programs are inclusive and target community members that may not be able to participate in mainstream swimming lessons. This will be introduced in Term 4 2023.
- A major disability access audit was conducted on all Shire owned and managed facilities within the reporting period. This report identified areas within Shire-managed facilities that did not meet the Australian standards and provided prioritised recommendations on what areas needed to be addressed to improve access. These recommendations will now be captured within the Shire's Corporate Business Plan to plan and budget.
- The Shire received \$170K of State Government funding toward a Changing Places Facility at the Kununurra Leisure Centre. This will be part of the Kununurra Leisure Centre redevelopment.
- Installed new hoist at Wyndham Swimming Pool.

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 below 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), construction activities commenced during the year on the much-anticipated taxiway and apron upgrades. This is Stage 1 of the EKRA redevelopment, a crucial step that needs to be accomplished before the commencement of Stage 2, which involves the extension of the runway. The Shire secured \$7.5 million from the Federal Government's Building Better Regions Fund (BBRF) Round 5 for Stage 1 of the EKRA upgrade works. The upgrade works are essentially strengthening the taxiways and aprons to accommodate heavier and more diverse aircraft, such as Boeing 737s and Airbus A320s. This will increase the airport's capacity and connectivity, reduce travel costs and times, and support the economic and social development of the region. 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

With an increase in the size of planes landing our terminal has seen an 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. During the year Officers have continued progressing terminal expansion designs.



Work on upgrading the taxiway begins, EKRA

Connectivity to the East Kimberley

New connections to the East Kimberley

Nexus Airlines announced that it would begin flying to Kununurra as part of its new Northern Route. The route will connect Kununurra with destinations along the Western Australian Coast including Karratha and Geraldton via Broome. The Shire has offered reduced landing fees to assist the new airline establish a base in the East Kimberley. If successful it is hoped that the airline will offer future direct connections such as Alice Springs.

investment in telecommunication infrastructure in the East Kimberley

Officers continued to advocate for a fiberoptic connection between Kununurra and the Northern Territory. Currently Kununurra and Wyndham's critical communications are serviced by a single cable that runs from Broome and down to Perth. Any damage to this cable can see communication cut off. By connecting across to the NT our communications system will be more resilient of and reliable, supporting businesses and the wider community.

During the year Telstra began rolling out 5G across the Shire's town sites.

Wyndham Port - First Point of Entry status

Many primary producers in the East Kimberley rely on the Wyndham port to transport products to and from international markets. The Shire has been advocating for the Wyndham Port to be given First Point of Entry (FPOE) status. With FPOE status, these ports would have the necessary bio-security and inspection facilities to handle direct overseas shipments. This will not only make it easier to import and export through Wyndham but also create jobs in the town and attract new infrastructure.

Ports need to be approved by the Federal Government before they can receive FPOE status. The Shire is working with the State Government to gain Federal Government approval.



Shire Perident and CEO welcome the first Nexus flight to the East Kimberley, EKRA



Connection



Ord Valley Muster, Kununurra (Facebook)

Arts and Culture

Arts and Culture Strategy

The Shire will develop and implement an Arts and Culture Strategy over the next four years that supports and promotes arts and culture in the community and aims to enhance social cohesion. The strategy will identify the role of the Shire and its partners in delivering arts and culture. The strategy will document the many projects and activities that the Shire currently undertake to promote our rich culture and heritage.

The Strategy will guide the Shire in achieving the community outcomes of Goal 8 Connecting our cultures - Celebrating our rich culture and heritage:

8.1 **Community participation** - Active and resilient community groups and volunteers

8.2 **Culture and art** - Celebrate the East Kimberley's art, culture and heritage

Community Events

The Shire organises several community events each year including Australia Day, 20K In A Day, Beats On The Streets, Thank A Volunteer Day and Road Safety Week Event. These events are free for the community and generally get great attendance.

The Shire also approved a total of 49 public event applications during the year, such as the Kununurra Agricultural Show, Kununurra Races, Rodeo, Ord Valley Muster and Lake Argyle Swim to name a few. Public events are bound by the Health (Public Building) Regulations 1992, and therefore need to be operated in accordance with these to ensure that they are safe and pose no risk to the community.

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 below table.

The Shire hosts smaller community BBQs and gatherings throughout the year for things such as Thank A Volunteer Day and Road Safety Week. The Shire will often put on free food and advertise the context of the event for the community, celebrating, thanking and informing everyone.



Ord Valley Muster, Kununurra (Facebook)

Christmas Lights competition

In December 2022 the Shire held a Christmas lights competition to encourage residents to make the streets look cheery and bright over the Christmas period. 1st place, winning \$1,500 off their power bill, was 9 Setosa Pass in Lakeside, 2nd place was 10 Hibiscus Drive, 3rd place was Lot 529 Riverfarm Road, 4th place was 16 Salacca Loop and 5th place was 2 Grevillea Avenue.

Heritage

Council, at the Ordinary Council Meeting 21 March 2023, resolved to adopt the Shire of Wyndham East Kimberley Local Heritage Survey and Heritage List. The Local Heritage Survey informs the Heritage List and identifies and records places that are, or might become, of cultural heritage significance, whilst the Heritage List comprises the most significant heritage places in the Shire and provides protection for these places through the Local Planning Scheme.

Events Grant Recipient	Event	Grant
Ord Valley Events	Ord Valley Muster (didn't go ahead in 2022)	\$50,000
Ord Valley Events	Taste Of The Kimberley (did not go ahead in 2023)	\$20,000
Lake Argyle Swim Inc. Kununurra	Lake Argyle Swim	\$20,000
EK Chamber of Commerce and Industry	East Kimberley Business Excellence Awards	\$20,000
Wunan Foundation	East Kimberley Aboriginal Achievement Awards	\$15,000
Kununurra Bushman's Campdraft and Rodeo	Muster Rodeo	\$15,000
Kimberley Action Sports	Lake Argyle Adventure Race	\$12,000
Kununurra Agricultural Society	Kununurra Agricultural Show	\$10,000
Kununurra Water Ski Club	Dam To Dam	\$10,000
Kununurra Neighbourhood House	2023 Community Events Program	\$8,200
Kununurra Picture Gardens	KPG 60th Anniversary Event	\$5,000



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 the year the Shire conducted a comprehensive Natural Disaster Impact and Community Resilience Study. This study, funded jointly by the Federal Government's Preparing Australian Communities – Local Stream Program and the Shire, encompassed the entire district, focusing on the main population centres of Wyndham, Kalumburu, and Kununurra.

The study will consider a wide range of topics including:

- Local emergency management arrangements and documentation
- Community awareness and promotion
- Upgrades to infrastructure, including roads, drainage, water, telecommunications and power
- Consideration for storage of goods and fuel in emergencies
- Community facilities available in an emergency

The resulting Study Report expected to be completed in October 2023 will serve as a crucial foundation for future disaster recovery plans and environmental risk management strategies. The report will shed light on any deficiencies in the built environment and outline potential infrastructure needs. Furthermore, it will pinpoint community safety risks and include a thorough analysis of the gaps between current and future disaster response measures and infrastructure, including cyclone shelters and flood mitigation devices.

The report will be made available for community to provide comment later in 2023.

Extreme weather

Climate change will increase the number and intensity of extreme weather events in the East Kimberley as evidenced by the floods that destroyed the Fitzroy Crossing Bridge. The Shire has begun to include the impacts of extreme weather as part of asset management planning.

Multipurpose Evacuation Centres

Wyndham and Kalumburu are in a cyclone area and are particularly vulnerable to flooding from the impact of tropical lows. Climate change will increase risk and vulnerability. The Kununurra Leisure Centre is the Shire's only evacuation centre. During the year the Shire has begun a review of facilities available in an emergency. The Natural Disaster Impact and Community Resilience Study will provide recommendations, business cases and cost benefit analysis to identify infrastructure that will assist recovery from disasters.



Sustainability



Baby Tree Program, Kununurra

Communication and Community Engagement

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 2022/23 to improve its services and performance. Some of these activities included:

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.

Communications Strategy

The Shire undertook a review of the documentation that guides the Shire's communications. The review identified a need to develop a Communications Strategy. Officers have also identified others areas for improvement including:

- Shire project branding - Shire branded hording signs to be ordered
- Shire documentation templates - update templates
- Shire uniforms - consider updating Shire uniforms to provide a consistent look across the organisation.

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 2022/23. The table compares Council's approved program with the actual progress made during the year.

The total adopted capital works budget for 2022/23 was \$30,868,061. The total actual expenditure was \$8,699,908 or 28% 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:

- System Development - Capital
- Upgrade Storage Capacity of CCTV System
- Connectivity to Wyndham
- Kununurra Youth Centre Refurbishment S1
- Public Convenience renewal
- East Kimberley Regional Airport - Carpark Upgrade
- East Kimberley Regional Airport - Geotechnical Testing - Gilgai Holes
- East Kimberley Regional Airport - Pavement Taxiway Rejuvenation RAUP Funded
- East Kimberley Regional Airport - CCTV
- East Kimberley Regional Airport - Eastern General Aviation Apron Reseal
- East Kimberley Regional Airport - General Aviation In Ground Tie Down Points
- Wyndham Airport - Perimeter Fence
- Wyndham Airport - Drainage Renewal
- Wyndham Airport - Runway pavement repairs
- Hibiscus Drive Drainage
- Kununurra & Wyndham Cemeteries - Upgrade
- R2R 20/21 - Nutwood & Rosewood - Road & Drainage Upgrades Stage 2
- LRCIP 1 - Bandicoot Drive Drainage stage 3 Upgrade
- RRG 21/22 Project 30000763 Weaber Plains Road Upgrade
- Erythrina St. Stage 2 - Black Spot Project 21115430
- Bandicoot Drive Renewal Roadworks Stage 3B - R2R Project 114227-21WA-RTR
- Coolibah Drive - Black Spot Road Improvements
- RRG 21/22 Project 30000517 Wyndham - St Peters Way (Main Rds Funded)
- LRCIP 3 - Weaber Pln Rd/Ironwood Dve Int. Reconstruction and Drainage
- Road Reseal Program 2022/23
- Drainage Works - Self Performing
- RRG 22/23 Project 30001420 - Weaber Plains Road
- Footpath Construction - Shared Loop Path Stage 2 - 21/22
- Kununurra Streetscape - Footpath/Parking (Between Post Office and Tourism House)
- Wyndham (Clarrie Cassidy) Oval Upgrade
- Wyndham Recreation (Ted Birch) Basketball Lighting Renewal
- Kununurra Leisure Centre Squash Courts Airconditioners Renewal
- Kununurra Town Entrance - Reticulation
- Wyndham Landfill Site Office Shade Structure

Capital Works summary

Delivery 2022/23

FOCUS AREA Liveability

Community Facilities		Budget	Actual	%
Community Buildings	Kununurra Youth Centre Refurbishment Stage 1	58,000	-	0%
Community Buildings	Kununurra Child Care (Ewin Centre) Capital Improvements	70,000	56,112	80%
Community Buildings	East Kimberley Tourism House - Capital Works Upgrade	63,517	62,700	99%
Community Buildings	Public Convenience renewal	200,000	-	0%
Corporate Buildings	Kununurra & Wyndham - Building Renewals	150,000	53,229	35%
Corporate Buildings	Kununurra Pound Upgrade Works	16,244	3,418	21%
Parks	Wyndham Parks Upgrade	30,000	9,990	33%
Sports Facilities	Kununurra Aquatic Pool Renewal	9,000,000	258,904	3%
Sports Facilities	Kununurra Pool Plant room equipment upgrade 22/23	25,000	29,110	116%
Sports Facilities	Kununurra Gym Floor matting replacement 22/23	20,000	13,729	69%
Sports Facilities	Wyndham (Clarrie Cassidy) Oval Changerooms 22/23	800,000	6,035	1%
Sports Facilities	Wyndham (Clarrie Cassidy) Oval Upgrade	60,000	-	0%
Sports Facilities	Wyndham (Ted Birch) Basketball Lighting Renewal	30,701	-	0%
Sports Facilities	Wyndham Swimming Pool Concrete Driveway 22/23	50,000	7,730	15%
Sports Facilities	Wyndham Pool Plant room equipment upgrade 22/23	25,000	14,414	58%
Sports Facilities	Kununurra Squash Courts Airconditioners Renewal	150,000	-	0%

FOCUS AREA Sustainability

Drainage		Budget	Actual	%
Drainage	Hibiscus Drive Drainage	30,545	-	0%
Drainage	Drainage Works - Self Performing	250,000	-	0%

Environment		Budget	Actual	%
Waste Management	Kununurra & Wyndham Cemeteries - Upgrade	10,000	-	0%
Waste Management	New Waste Management Facility Kununurra - Design	500,000	28,665	6%
Waste Management	Wyndham Landfill Site Office Shade Structure	25,000	-	0%

Internal assets		Budget	Actual	%
Mobile Plant	Heavy Plant - Purchase Price	159,000	622,909	392%
Mobile Plant	Medium Plant - Purchase Price	168,000	168,739	100%
Mobile Plant	Light Plant - Purchase Price	25,000	19,780	79%
Information Technology	System Development - Capital	62,000	-	0%
Information Technology	Laptop and Desktop Upgrades	33,515	8,330	25%
Information Technology	Upgrade of CCTV System	30,000	-	0%
Information Technology	Connectivity to Wyndham	40,000	-	0%

FOCUS AREA Connection

Transport		Budget	Actual	%
Airport	Airport Plant - Purchase Price	120,000	110,278	92%
Airport	East Kimberley Regional Airport (EKRA) - Carpark Upgrade	325,029	-	0%
Airport	EKRA - Apron Lighting	195,000	176,016	90%
Airport	EKRA - Stage 1 - Taxiway and Apron Upgrade BBRF	10,091,442	1,493,588	15%
Airport	EKRA - Geotechnical Testing - Gilgai Holes	12,000	-	0%
Airport	EKRA - Pavement Taxiway Rejuvenation RAUP Funded	110,000	-	0%
Airport	EKRA - CCTV	30,000	-	0%
Airport	EKRA - Cabin Baggage Screening CT Machine	550,000	142,134	26%
Airport	EKRA - Eastern General Aviation Apron Reseal	400,000	-	0%
Airport	EKRA - General Aviation In Ground Tie Down Points	150,000	-	0%
Airport	Wyndham Airport - Perimeter Fence	45,000	-	0%
Airport	Wyndham Airport - Electrical System Replacement	100,000	89,719	90%
Airport	Wyndham Airport - Drainage Renewal	45,000	-	0%
Airport	Wyndham Airport - Runway pavement repairs	30,000	-	0%
Boat Ramp and Jetty	Wyndham - Anthon's Landing Structural Renewal Works	184,180	10,058	5%
roads, unsealed	RRG Project 21/22 - Carlton Hill Road - Road & Bridge Design Works	50,000	9,401	19%
roads, sealed	R2R 20/21 - Nutwood & Rosewood - Road & Drainage Upgrades Stage 2	279,711	-	0%
roads, sealed	LRCIP 1 - Bandicoot Drive Drainage stage 3 Upgrade	43,717	-	0%
roads, sealed	RRG 21/22 Project 30000763 Weaber Plains Road Upgrade	311,625	-	0%
roads, sealed	Erythrina St. Stage 2 - Black Spot Project 21115430	139,551	-	0%
roads, sealed	Bandicoot Drive Renewal Roadworks Stage 3B - R2R Project 114227-21WA-RTR	766,960	-	0%
roads, sealed	Coolibah Drive - Black Spot Road Improvements	125,950	-	0%
roads, sealed	RRG 21/22 Project 30000518 Weaber Plain Rd/Mulligan Lagoon Rd Intersection	251,905	10,428	4%
roads, sealed	RRG 21/22 Project 30000517 Wyndham - St Peters Way	255,839	-	0%
roads, sealed	Kununurra Netball & Tennis Court Parking	64,265	27,245	42%
roads, sealed	LRCIP 3 - Weaber Pln Rd/Ironwood Dve Int. Reconstruction and Drainage	1,258,836	-	0%
roads, sealed	Road Reseal Program 2022/23	400,000	-	0%
roads, sealed	RRG 22/23 Project 30001420 - Weaber Plains Road	290,000	-	0%
roads, sealed	RRG 22/23 Project - Lake Argyle Road	910,282	37,353	4%
roads, sealed	Black Spot 22/23 Project - Lakeview Drive	655,207	12,918	2%
Streetscape (footpaths, landscaping, trees)	Footpath Construction - Shared Loop Path Stage 2 - 21/22	70,010	-	0%
Streetscape (footpaths, landscaping, trees)	Footpath Renewal-Kununurra to Swim Beach 21/22	175,030	190,623	109%
Streetscape (footpaths, landscaping, trees)	Kununurra Streetscape - Footpath Lighting, Landscaping and Reticulation (Country Club to Tennis Courts)	150,000	26,510	18%
Streetscape (footpaths, landscaping, trees)	Kununurra Streetscape - Footpath/Parking (Between Post Office and Tourism House)	150,000	-	0%
Streetscape (footpaths, landscaping, trees)	Kununurra Town Entrance - Reticulation	50,000	-	0%

Financial Performance

During 2022/23, 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 Statement of Comprehensive Income includes non-cash items including depreciation and profit or loss on disposal of assets. It also includes capital grants and contributions received but does not include capital expenditure. A positive result does not necessarily mean that there are extra funds available for spending, nor does a negative result mean that there are insufficient funds, providing the shortfall is made up from other sources such as existing cash reserves or borrowings. Operating revenue for the 2022/23 financial year was \$27,987,278 and operating expenses were \$31,643,352. Capital grants, subsidies and contributions received were \$8,394,304 resulting in a net result for the year of \$4,671,578.

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. Current Assets are items that can be readily converted into cash within 12 months. Any other assets such as infrastructure, property and equipment are classified as Non-Current as it would generally take longer than 12 months to convert them to cash. Liabilities that are expected to have to be paid within the next 12 months are classified as Current Liabilities whilst all other liabilities are Non-Current. At 30 June 2023, the Shire had total assets valued at \$339,778,555 and total liabilities

valued at \$18,194,229 resulting in total equity of \$321,584,326. This is an increase of \$31,824,202 mainly due to the revaluation of infrastructure assets at 30 June 2023.

Statement of Cash Flows

The Statement of Cash Flows indicates how cash flows into the Shire and what the cash outflows are over the 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 2022/23 financial year the Shire generated net cash from operating activities of \$7,383,848, generated net cash from investing activities of \$14,105,049, and used net cash in financing activities of \$977,520. This resulted in a net increase in cash held for the year of \$20,511,377 and a closing cash position of \$29,413,351. This increase in cash was mainly due to a change in the accounting treatment for term deposits whereby they are recognised as cash rather than financial assets and does not reflect an increase in actual cash.

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

The Statement of Financial Activity demonstrates how the Shire determined the amount of money required to be derived from rates in the preparation of the annual budget. In effect, it looks at the proposed expenditures then allows for funding from all sources, other than rates. The remaining portion then represents the cash required to be raised from

Rates. 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 2022/23 financial year the Shire achieved a surplus of \$4,505,208 against a break even budgeted position. This is due in the main to the timing related to the capital works program. These funds will be reallocated to those capital projects as part of the Mid Year Budget Review.

Capital Program 2022/23

Capital Works

Capital works expenditure is all expenditure undertaken to renew or upgrade existing assets and for the purchase and construction of new assets. Capital expenditure of \$8,699,909 took place in 2022/23 of which \$6,901,355 was for the renewal and upgrade of assets and \$1,798,554 was for the construction of new assets. This is lower than the previous financial year due in the main to not doing any major Disaster Recovery Funding Arrangement works. A number of large projects were held up due to difficulty in securing contractors who supply value for money and due to the need to secure additional funding for the projects to commence. which is expected to occur in 2023/24.

Grant funding

During the year, the Shire worked to secure the maximum grant funding available. Some grant funding the Shire receives is regular and Shire officers do not have to make an application for it. 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. Some of the Federal grant income is routed via the State Government

such as the Financial Assistance Grants and Disaster Recovery Funding Arrangements Western Australia (DRFAWA) .

Federal Government funding

Total funding received from the Federal Government in 2022/23 was \$10,857,978 comprising the following:

- Financial Assistance Grants \$5,495,413
- Disaster Recovery Funding \$4,789,860
- Aboriginal Access Roads Grants \$360,000
- Preparing Australian Communities Grant \$134,085
- Regional Airports Upgrade Grant \$65,749
- Local Roads and Community Infrastructure Program \$12,871

State Government funding

Total funding received from the State Government in 2022/23 was \$3,654,138 including the following:

- Department of Sport and Recreation Grant Kununurra Water Playground \$1,700,000
- Department of Sport and Recreation Grant Wyndham Oval Lights \$591,783
- Regional Regional Road Group Funding (Main Roads) \$297,168
- Main Roads Direct Grants \$299,685
- Main Roads Remote Aboriginal Communities Grant Packsaddle Springs Access Road \$240,000
- Kimberley Community Action Fund Kununurra Protective Hardcovers \$42,137
- Department of Fire and Emergency Services Local Government Grants Scheme \$35,196
- State Local Road Black Spot Grants \$17,569
- Main Roads State Election commitments Funding \$10,428

Total grant funding of \$14,512,116 was recognised in the financials for 2022/23, comprising operating grants \$6,117,812 and non operating (capital) grants \$8,394,304. This does not include \$2,452,619 of capital grants received for works not completed during the year recognised as contract liabilities.

Rates

The Shire needs a certain quantum of funds to deliver the services that it is legislatively required to deliver 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 2022/23 financial year with the remainder of funding coming from other sources including fees and charges and State and Federal grants.

There is a perception from some in the community that Shire rates are unreasonably high and that they should be reduced in line with changes to values in the property market despite the cost of delivering local government services increasing. There are many reasons why rates in the Shire are high relative to larger Councils in the south of the state. The first consideration is the very small rates base the Shire has. The Shire has 2,802 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 at 30 June 2023 is \$22,672,141. It comprises mainly of the Airports Reserve (\$9,051,246), the Unspent Loans and Grants Reserve (\$4,243,040) and the Capital Works Reserve (\$3,390,491).

Financial Ratios Performance

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 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 2022/23 the Shire recorded an Operating Surplus Ratio of -0.18, compared to a ratio of -0.04 and -0.17 in the previous two years. The average over the last three years is -0.13. Whilst these ratios are reported here as unadjusted for consistency with previous reporting, the Shire considers that for these ratios 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 the 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 2022 was 1.50 compared to the prior year ratio of 1.95. 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 2022/23

Financial Ratios

Ratio	2022/23	2021/22
Current Ratio	1.50	1.95
Operating Surplus Ratio	-0.18	-0.04
Own Source Revenue Ratio	0.65	0.75
Debt Service Ratio	4.59	8.42
Asset Consumption Ratio	0.74	0.85
Asset Sustainability Ratio	0.64	1.68
Asset Renewal Funding Ratio	1.26	1.38
Financial Health Indicator Score	67	78

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. The Shire's average FHI score over the past five years is 74 .

was 4.59 against a benchmark of 2 or greater. This means the Shire's cash surplus (operating surplus before interest and depreciation) covers its interest costs more than 3 times over. The Own Source Revenue Coverage Ratio indicates the Shire's capacity to generate reviews to meet operating costs from its own sources. The ratio for 2021/22 was 0.65 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 65% 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 2022/23 the Shire's ASR was 64% compared to 168% in the prior year. The average for the past three years is 93% which 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 2022/23 the Shire's ACR was 74% 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 74% 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 2022/23 of 1.26 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 2022/23 is 67 compared to a score of 78 for 2021/22 and 68 for 2020/21. The Shire's average FHI score over the past five years is 70 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, 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.

Audited Annual Financial Report

For the year ended 30 June 2023

SHIRE OF WYNDHAM-EAST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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

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

Principal place of business:
20 Coolibah Drive
KUNUNURRA WA 6743

**SHIRE OF WYNDHAM-EAST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

*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 2023 and the financial position as at 30 June 2023.

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

Signed on the 13 day of December 2023



Chief Executive Officer

Vernon Lawrence

Name of Chief Executive Officer



**SHIRE OF WYNDHAM-EAST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),25	11,070,182	11,026,368	10,424,388
Grants, subsidies and contributions	2(a)	6,676,271	1,743,019	5,358,611
Fees and charges	2(a)	9,081,054	7,977,780	8,852,783
Interest revenue	2(a)	700,983	181,000	172,724
Other revenue	2(a)	458,788	420,090	450,591
		27,987,278	21,348,257	25,259,097
Expenses				
Employee costs	2(b)	(12,065,571)	(12,292,485)	(11,442,870)
Materials and contracts		(6,715,921)	(7,001,960)	(4,495,062)
Utility charges		(1,305,068)	(1,326,807)	(1,185,525)
Depreciation		(8,823,720)	(7,116,240)	(6,980,876)
Finance costs	2(b)	(363,778)	(216,930)	(230,407)
Insurance		(647,279)	(590,958)	(484,683)
Other expenditure	2(b)	(1,722,015)	(1,617,106)	(1,147,995)
		(31,643,352)	(30,162,486)	(25,967,418)
		(3,656,074)	(8,814,229)	(708,321)
Capital grants, subsidies and contributions	2(a)	8,394,304	21,617,871	8,838,936
Profit on asset disposals		8,420	0	0
Loss on asset disposals		(75,072)	(41,500)	0
		8,327,652	21,576,371	8,838,936
Net result for the period	24(b)	4,671,578	12,762,142	8,130,615
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	27,152,624	0	(14,757,394)
Total other comprehensive income for the period	16	27,152,624	0	(14,757,394)
Total comprehensive income for the period		31,824,202	12,762,142	(6,626,779)

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 2023**

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	29,413,351	8,901,974
Trade and other receivables	5	3,404,834	2,345,858
Other financial assets	4(a)	10,381	13,607,547
Inventories	6	10,876	13,624
Other assets	7	630,594	569,668
TOTAL CURRENT ASSETS		33,470,036	25,438,671
NON-CURRENT ASSETS			
Trade and other receivables	5	45,933	41,516
Other financial assets	4(b)	11,565	11,565
Inventories	6	46,283	46,283
Property, plant and equipment	8	56,448,604	56,726,168
Infrastructure	9	249,756,134	222,028,005
TOTAL NON-CURRENT ASSETS		306,308,519	278,853,537
TOTAL ASSETS		339,778,555	304,292,208
CURRENT LIABILITIES			
Trade and other payables	11	3,134,400	880,528
Other liabilities	12	2,452,619	1,696,113
Borrowings	13	825,316	977,521
Employee related provisions	14	2,158,796	1,684,740
TOTAL CURRENT LIABILITIES		8,571,131	5,238,902
NON-CURRENT LIABILITIES			
Borrowings	13	4,106,424	4,931,739
Employee related provisions	14	188,034	217,604
Other provisions	15	5,328,640	4,143,839
TOTAL NON-CURRENT LIABILITIES		9,623,098	9,293,182
TOTAL LIABILITIES		18,194,229	14,532,084
NET ASSETS		321,584,326	289,760,124
EQUITY			
Retained surplus		104,513,628	103,520,676
Reserve accounts	28	22,672,141	18,993,515
Revaluation surplus	16	194,398,557	167,245,933
TOTAL EQUITY		321,584,326	289,760,124

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 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		98,949,637	15,433,939	182,003,327	296,386,903
Comprehensive income for the period					
Net result for the period		8,130,615	0	0	8,130,615
Other comprehensive income for the period	16	0	0	(14,757,394)	(14,757,394)
Total comprehensive income for the period		8,130,615	0	(14,757,394)	(6,626,779)
Transfers from reserve accounts	28	8,707,004	(8,707,004)	0	0
Transfers to reserve accounts	28	(12,266,580)	12,266,580	0	0
Balance as at 30 June 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

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 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		10,857,970	10,479,602
Grants, subsidies and contributions		6,676,271	5,554,940
Fees and charges		8,460,473	8,809,587
Interest revenue		700,983	172,724
Goods and services tax received		1,187,111	903,152
Other revenue		458,788	450,591
		28,341,596	26,370,596
Payments			
Employee costs		(11,562,418)	(11,522,726)
Materials and contracts		(4,547,971)	(6,088,024)
Utility charges		(1,305,068)	(1,185,525)
Finance costs		(214,250)	(70,657)
Insurance paid		(647,279)	(484,683)
Goods and services tax paid		(1,451,382)	(914,519)
Other expenditure		(1,229,380)	(1,147,995)
		(20,957,748)	(21,414,129)
Net cash provided by operating activities	17(b)	7,383,848	4,956,467
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,807,010)	(788,853)
Payments for construction of infrastructure	9(a)	(6,892,899)	(14,981,545)
Capital grants, subsidies and contributions		9,150,810	8,323,895
Proceeds from / (Payments) for financial assets at amortised cost		13,597,166	(3,295,397)
Proceeds from sale of property, plant & equipment		56,982	0
Net cash provided by (used in) investing activities		14,105,049	(10,741,900)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(977,520)	(702,157)
Proceeds from new borrowings	27(a)	0	4,700,000
Net cash (used in) / provided by investing activities		(977,520)	3,997,843
Net increase (decrease) in cash held		20,511,377	(1,787,590)
Cash at beginning of year		8,901,974	10,689,564
Cash and cash equivalents at the end of the year	17(a)	29,413,351	8,901,974

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 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	11,069,097	11,023,735	10,424,388
Rates excluding general rates	25	1,085	2,633	0
Grants, subsidies and contributions		6,676,271	1,743,019	5,358,611
Fees and charges		9,081,054	7,977,780	8,852,783
Interest revenue		700,983	181,000	172,724
Other revenue		458,788	420,090	450,591
Profit on asset disposals		8,420	0	0
		27,995,698	21,348,257	25,259,097
Expenditure from operating activities				
Employee costs		(12,065,571)	(12,292,485)	(11,442,870)
Materials and contracts		(6,715,921)	(7,001,960)	(4,495,062)
Utility charges		(1,305,068)	(1,326,807)	(1,185,525)
Depreciation		(8,823,720)	(7,116,240)	(6,980,876)
Finance costs		(363,778)	(216,930)	(230,407)
Insurance		(647,279)	(590,958)	(484,683)
Other expenditure		(1,722,015)	(1,617,106)	(1,147,995)
Loss on asset disposals		(75,072)	(41,500)	0
		(31,718,424)	(30,203,986)	(25,967,418)
Non-cash amounts excluded from operating activities	26(a)	10,287,239	7,158,475	6,037,000
Amount attributable to operating activities		6,564,513	(1,697,254)	5,328,679
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		8,394,304	21,617,871	8,838,936
Proceeds from disposal of assets		56,982	68,000	0
Proceeds from financial assets at amortised cost - self supporting loans	27(a)	0	5,780	0
		8,451,286	21,691,651	8,838,936
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,807,010)	(2,850,977)	(788,853)
Purchase and construction of infrastructure	9(a)	(6,892,899)	(28,017,084)	(14,981,545)
		(8,699,909)	(30,868,061)	(15,770,398)
Amount attributable to investing activities		(248,623)	(9,176,410)	(6,931,462)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	0	0	4,700,000
Transfers from reserve accounts	28	3,314,667	12,244,885	8,707,004
		3,314,667	12,244,885	13,407,004
Outflows from financing activities				
Repayment of borrowings	27(a)	(977,520)	(966,824)	(702,157)
Transfers to reserve accounts	28	(6,993,293)	(484,684)	(12,266,580)
		(7,970,813)	(1,451,508)	(12,968,737)
Amount attributable to financing activities		(4,656,146)	10,793,377	438,267
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(b)	2,845,464	80,287	4,009,980
Amount attributable to operating activities		6,564,513	(1,697,254)	5,328,679
Amount attributable to investing activities		(248,623)	(9,176,410)	(6,931,462)
Amount attributable to financing activities		(4,656,146)	10,793,377	438,267
Surplus or deficit after imposition of general rates	26(b)	4,505,208	0	2,845,464

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



**SHIRE OF WYNDHAM-EAST KIMBERLEY
FOR THE YEAR ENDED 30 JUNE 2023
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SHIRE OF WYNDHAM-EAST KIMBERLEY

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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 and financial assets.

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.

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure
- estimation of fair value of provisions

Initial application of accounting standards

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

- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2020-6 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date*
- AASB 2021-7a *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]*
- AASB 2022-3 *Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15 Revenue from Contracts with Customers*

These amendments have no material impact on the current annual financial report

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 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard will result in a terminology change for significant accounting policies

- 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*
- AASB 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*
- AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue Recognition

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 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

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	10,424,388	0	10,424,388
Grants, subsidies and contributions	96,966	0	0	5,261,645	5,358,611
Fees and charges	5,566,903	0	2,056,271	1,229,609	8,852,783
Interest revenue	0	0	129,076	43,648	172,724
Other revenue	77,410	0	369,724	3,457	450,591
Capital grants, subsidies and contributions	0	8,838,936	0	0	8,838,936
Total	5,741,279	8,838,936	12,979,459	6,538,359	34,098,033

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
Interest revenue		
Interest on reserve account	500,617	41,731
Trade and other receivables overdue interest	157,786	177
Other interest revenue	42,580	130,816
	700,983	172,724

The 2023 original budget estimate in relation to:
Trade and other receivables overdue interest was \$129,000.

Fees and charges relating to rates receivable

Charges on instalment plan	8,538	7,068
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The 2023 original budget estimate in relation to:
Charges on instalment plan was \$8,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	63,100	63,000
- Other services – grant acquittals	2,000	0
- Internal audit	0	26,871
	65,100	89,871

Employee Costs

Employee benefit costs	11,740,856	11,103,483
Other employee costs	324,715	339,387
	12,065,571	11,442,870

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	214,250	70,657
Provisions: unwinding of discount	149,528	159,750
	363,778	230,407

Other expenditure

Advertising	33,304	29,812
Donations	186,685	73,100
Members expenses	296,116	227,099
Increase in expected credit loss of rates and statutory receiveables	243,743	345,293
Increase in expected credit loss of trade receiveables	160,238	876
Write down of inventories to net realisable value	2,748	0
Increase in landfill provision	489,888	0
Sundry expenses	309,293	471,815
	1,722,015	1,147,995

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	8,877,010	8,901,974
Term deposits	20,536,341	0
Total cash and cash equivalents	29,413,351	8,901,974
Held as		
- Unrestricted cash and cash equivalents	4,288,591	3,505,625
- Restricted cash and cash equivalents	25,124,760	5,396,349
	29,413,351	8,901,974

SIGNIFICANT 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

	2023	2022
	\$	\$
Financial assets at amortised cost	10,381	13,607,547
	10,381	13,607,547
Other financial assets at amortised cost		
Self supporting loans receivable	10,381	10,381
Term deposits	0	13,597,166
	10,381	13,607,547
Held as		
- Unrestricted other financial assets at amortised cost	10,381	10,381
- Restricted other financial assets at amortised cost	0	13,597,166
	10,381	13,607,547
(b) Non-current assets		
Financial assets at amortised cost	6,159	6,159
Financial assets at fair values through other comprehensive income	5,406	5,406
	11,565	11,565
Financial assets at amortised cost		
Self- supporting loan	6,159	6,159
	6,159	6,159
Financial assets at fair values through other comprehensive income		
Ord River Co-op shares	5,406	5,406
	5,406	5,406

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 27(a) as self supporting loans.

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 value 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 22.

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

	Note	2023 \$	2022 \$
Current			
Rates and statutory receivables		1,695,890	1,478,658
Trade receivables		2,147,973	1,480,138
GST receivable		245,562	24,399
Allowance for credit losses of rates and statutory receivables		(451,475)	(319,823)
Allowance for credit losses of trade receivables	22(b)	(233,116)	(317,514)
		3,404,834	2,345,858
Non-current			
Rates and statutory receivables		45,933	41,516
		45,933	41,516

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 2023 Actual \$	30 June 2022 Actual \$	1 July 2021 Actual \$
Trade and other receivables from contracts with customers		2,147,973	1,480,138	1,676,467
Allowance for credit losses of trade receivables	5	(233,116)	(317,514)	(239,487)
Total trade and other receivables from contracts with customers		1,914,857	1,162,624	1,436,980

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	10,876	13,624
	10,876	13,624
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	59,907	53,072
Inventories expensed during the year	(29,305)	(27,363)
Write down of inventories to net realisable value	2(b) (2,748)	0
Additions to inventory	29,305	34,198
Balance at end of year	57,159	59,907

SIGNIFICANT 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 2023**

7. OTHER ASSETS

Other assets - current

Prepayments
Accrued income

	2023	2022
	\$	\$
	44,352	100,071
	586,242	469,597
	630,594	569,668

SIGNIFICANT 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.

Accrued income represents revenue that has been earned in one accounting period for which the related cash has not yet been received and it expected to be received in a sunsequent period.

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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.

	Land	Buildings	Total land and buildings not subject to operating lease	Total land and buildings	Land under control - buildings	Furniture and equipment	Plant and equipment	Property, plant and equipment - work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	10,022,800	31,686,883	41,709,683	41,709,683	2,719,166	594,972	4,245,882	119,571	49,389,274
Additions	0	130,663	130,663	130,663	0	0	58,627	599,563	788,853
Revaluation increments / (decrements) transferred to revaluation surplus	(732,200)	8,238,868	7,506,668	7,506,668	472,140	0	0	0	7,978,808
Depreciation	0	(662,321)	(662,321)	(662,321)	(135,154)	(111,674)	(521,618)	0	(1,430,767)
Transfers	0	35,182	35,182	35,182	0	0	0	(35,182)	0
Balance at 30 June 2022	9,290,600	39,429,275	48,719,875	48,719,875	3,056,152	483,298	3,782,891	683,952	56,726,168
Comprises:									
Gross balance amount at 30 June 2022	9,290,600	39,429,275	48,719,875	48,719,875	3,056,152	1,195,274	6,390,745	683,952	60,045,998
Accumulated depreciation at 30 June 2022	0	0	0	0	0	(711,976)	(2,607,854)	0	(3,319,830)
Balance at 30 June 2022	9,290,600	39,429,275	48,719,875	48,719,875	3,056,152	483,298	3,782,891	683,952	56,726,168
Additions	0	525,228	525,228	525,228	0	185,705	901,927	194,150	1,807,010
Disposals	0	0	0	0	0	0	(64,956)	0	(64,956)
Depreciation	0	(1,129,434)	(1,129,434)	(1,129,434)	(169,135)	(167,489)	(553,560)	0	(2,019,618)
Transfers	0	471,554	471,554	471,554	0	0	0	(471,554)	0
Balance at 30 June 2023	9,290,600	39,296,623	48,587,223	48,587,223	2,887,017	501,514	4,066,302	406,548	56,448,604
Comprises:									
Gross balance amount at 30 June 2023	9,290,600	40,426,057	49,716,657	49,716,657	3,056,152	1,380,979	7,137,372	406,548	61,697,708
Accumulated depreciation at 30 June 2023	0	(1,129,434)	(1,129,434)	(1,129,434)	(169,135)	(879,465)	(3,071,070)	0	(5,249,104)
Balance at 30 June 2023	9,290,600	39,296,623	48,587,223	48,587,223	2,887,017	501,514	4,066,302	406,548	56,448,604

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
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.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties and improvements to land valued using cost approach using depreciated replacement cost.	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.
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.					
(ii) Cost					
Furniture and equipment		At cost	At cost	N/A	N/A
Plant and equipment		At cost	At cost	N/A	N/A

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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 2021	156,306,829	7,931,168	7,743,338	14,270,569	18,109,647	27,467,170	0	3,946,357	235,775,078
Additions	4,712,847	486,857	51,142	892,807	91,080	0	0	8,746,812	14,981,545
Revaluation increments / (decrements) transferred to revaluation surplus	(23,218,800)	0	0	0	0	0	40,291	0	(23,178,509)
Depreciation	(3,204,103)	(100,996)	(143,375)	(1,018,447)	(556,380)	(385,866)	(140,942)	0	(5,550,109)
Transfers	1,090,826	0	2,272	(1,226,655)	623,444	0	1,334,271	(1,824,158)	0
Balance at 30 June 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
Comprises:									
Gross balance at 30 June 2022	173,253,682	8,717,570	8,214,590	15,462,774	20,328,170	28,584,924	3,177,509	10,869,011	268,608,230
Accumulated depreciation at 30 June 2022	(37,566,083)	(400,541)	(561,213)	(2,544,500)	(2,060,379)	(1,503,620)	(1,943,889)	0	(46,580,225)
Balance at 30 June 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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - airfields	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - landfill	3	Cost approach using depreciated replacement cost and using discounted cash flow methodology for make good estimates	Management valuation utilising independent estimates of future make good costs	June 2023	Construction costs including discounted future make good cost estimates and remaining useful life estimates

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential 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 2023**

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 2023**

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties 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 fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings and infrastructure is determined at least 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 vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

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

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

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
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FOR THE YEAR ENDED 30 JUNE 2023**

11. TRADE AND OTHER PAYABLES

Current

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

	2023	2022
	\$	\$
	1,801,598	3,573
	162,972	153,535
	114,997	56,330
	89,659	94,641
	933,471	547,525
	31,703	24,924
	3,134,400	880,528

SIGNIFICANT 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
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13. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Unsecured		\$	\$	\$	\$	\$	\$
Loans		825,316	4,106,424	4,931,740	977,521	4,931,739	5,909,260
Total unsecured borrowings	27(a)	825,316	4,106,424	4,931,740	977,521	4,931,739	5,909,260

SIGNIFICANT 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.

Risk

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

Information regarding exposure to risk can be found at Note 22.

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	1,475,491	1,108,450
Long service leave	541,644	448,509
Other employee leave provisions	141,661	127,781
	<u>2,158,796</u>	<u>1,684,740</u>
Total current employee related provisions	2,158,796	1,684,740
Non-current provisions		
Employee benefit provisions		
Long service leave	188,034	217,604
	<u>188,034</u>	<u>217,604</u>
Total non-current employee related provisions	188,034	217,604
Total employee related provisions	<u>2,346,830</u>	<u>1,902,344</u>

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

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

Amounts are expected to be settled on the following basis:

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

	2023	2022
	\$	\$
Less than 12 months after the reporting date	1,728,985	1,513,643
More than 12 months from reporting date	617,845	388,701
	<u>2,346,830</u>	<u>1,902,344</u>
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	0	0

SIGNIFICANT 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 and salaries. 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 and salaries 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
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15. OTHER PROVISIONS

	Landfill rehabilitation provision	Total
	\$	\$
Opening balance at 1 July 2022		
Non-current provisions	4,143,839	4,143,839
	<u>4,143,839</u>	<u>4,143,839</u>
Additional provision	1,035,273	1,035,273
Charged to profit or loss		
- unwinding of discount	149,528	149,528
Balance at 30 June 2023	<u>5,328,640</u>	<u>5,328,640</u>
Comprises		
Non-current	5,328,640	5,328,640
	<u>5,328,640</u>	<u>5,328,640</u>

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.

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.

The estimated future obligations include the costs of rehabilitating the affected areas and continued monitoring of the site. The provision for future rehabilitation costs is the best estimate of the present value of the expenditure required to settle the obligation at the reporting date. Future costs are reviewed annually and any changes in the estimate are reflected in the present value of the rehabilitation provision at each reporting date.

SHIRE OF WYNDHAM-EAST KIMBERLEY
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FOR THE YEAR ENDED 30 JUNE 2023

16. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	24,786,242	0	24,786,242	17,279,574	7,506,668	24,786,242
Revaluation surplus - Land under control - buildings	472,140	0	472,140	0	472,140	472,140
Revaluation surplus - Furniture and equipment	107,344	0	107,344	107,344	0	107,344
Revaluation surplus - Plant and equipment	1,802,411	0	1,802,411	1,802,411	0	1,802,411
Revaluation surplus - Infrastructure - roads	89,737,240	0	89,737,240	112,956,040	(23,218,800)	89,737,240
Revaluation surplus - Infrastructure - footpaths	6,116,649	4,436,140	10,552,789	6,116,649	0	6,116,649
Revaluation surplus - Infrastructure - drainage	4,379,251	24,291,391	28,670,642	4,379,251	0	4,379,251
Revaluation surplus - Infrastructure - other	799,608	4,574,436	5,374,044	1,423,235	(623,627)	799,608
Revaluation surplus - Infrastructure - airfields	11,970,888	5,365,747	17,336,635	11,970,888	0	11,970,888
Revaluation surplus - Infrastructure - bridges	25,969,211	(10,408,865)	15,560,346	25,969,211	0	25,969,211
Revaluation surplus - Infrastructure - landfill	1,106,225	(1,106,225)	0	0	1,106,225	1,106,225
	167,247,209	27,152,624	194,399,833	182,004,603	(14,757,394)	167,247,209
Revaluation surplus - Financial assets	(1,276)	0	(1,276)	(1,276)	0	(1,276)
	167,245,933	27,152,624	194,398,557	182,003,327	(14,757,394)	167,245,933

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	29,413,351	8,901,974
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	25,124,760	5,396,349
- Financial assets at amortised cost	4	0	13,597,166
		25,124,760	18,993,515
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	22,672,141	18,993,515
Capital grant liabilities	12	2,452,619	0
Total restricted financial assets		25,124,760	18,993,515

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

Net result		4,671,578	8,130,615
Non-cash items:			
Depreciation/amortisation		8,823,720	6,980,876
Loss on sale of asset		66,652	0
Adjustments for revaluation of rehabilitation cost related asset		(545,386)	442,307
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(1,063,393)	163,703
(Increase)/decrease in other assets		(60,926)	(382,043)
(Increase)/decrease in inventories		2,748	(6,835)
Increase/(decrease) in trade and other payables		2,253,872	(1,174,991)
Increase/(decrease) in employee related provisions		444,486	(75,672)
Increase/(decrease) in other provisions		1,184,801	(282,557)
Increase/(decrease) in other liabilities		756,506	(515,041)
Capital grants, subsidies and contributions		(9,150,810)	(8,323,895)
Net cash provided by operating activities		7,383,848	4,956,467

(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		(12,982)	(5,717)
Total amount of credit unused		2,542,018	2,549,283

Loan facilities

Loan facilities - current		825,316	977,521
Loan facilities - non-current		4,106,424	4,931,739
Total facilities in use at balance date		4,931,740	5,909,260

Unused loan facilities at balance date		0	0
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**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

18. CONTINGENT LIABILITIES

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

19. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	14,165,103	2,286,885
- plant & equipment purchases	135,920	0
	<u>14,301,023</u>	<u>2,286,885</u>
Payable:		
- not later than one year	14,301,023	2,286,885

20. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period (2022 : Nil).

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	64,938	64,938	44,348
President's meeting attendance fees	23,946	23,946	21,804
President's annual allowance for ICT expenses	2,400	2,400	2,400
President's travel and accommodation expenses	14,015		0
	105,299	91,284	68,552
Deputy President's annual allowance	16,235	16,235	11,087
Deputy President's meeting attendance fees	17,858	17,858	16,261
Deputy President's annual allowance for ICT expenses	2,400	2,400	2,400
	36,493	36,493	29,748
All other council member's meeting attendance fees	125,008	125,006	106,877
All other council member's annual allowance for ICT expenses	16,800	16,800	15,774
	141,808	141,806	122,651
21(b)	283,600	269,583	220,951

(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	1,028,716	917,271
Post-employment benefits	115,292	93,740
Employee - other long-term benefits	10,115	16,481
Council member costs	283,600	220,951
21(a)	1,437,723	1,248,443

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
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21. 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:

	2023 Actual	2022 Actual
	\$	\$
Sale of goods and services	355,903	294,262

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(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
FOR THE YEAR ENDED 30 JUNE 2023

22. FINANCIAL RISK MANAGEMENT

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

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other payables	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
	%	\$	\$	\$	\$
2023					
Cash and cash equivalents	2.95%	29,413,351	20,536,341	8,875,250	1,760
Financial assets at amortised cost - term deposits	4.73%	0	0	0	0
2022					
Cash and cash equivalents	2.11%	8,901,974	0	8,900,199	1,775
Financial assets at amortised cost - term deposits	0.50%	13,597,166	13,597,166	0	0

Sensitivity

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

	2023	2022
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	88,753	89,002

* 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).

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22. 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 2022 or 1 July 2023 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 2023 and 30 June 2022 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 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
30 June 2022					
Trade receivables					
Expected credit loss	0.35%	43.43%	0.44%	88.04%	
Gross carrying amount	963,536	268,188	24,055	224,359	1,480,138
Loss allowance	3,418	116,471	106	197,518	317,514

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22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

	Trade receivables	
	2023	2022
	Actual	Actual
	\$	\$
Opening loss allowance as at 1 July	317,514	239,487
Increase in loss allowance recognised in profit or loss during the year	0	0
Receivables written off during the year as uncollectible	60	0
Unused amount reversed	(84,458)	78,027
Closing loss allowance at 30 June	233,116	317,514

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.

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22. 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 balances, 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 values
	\$	\$	\$	\$	\$
<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
	<u>4,142,989</u>	<u>3,075,759</u>	<u>1,719,032</u>	<u>8,937,780</u>	<u>8,066,140</u>
<u>2022</u>					
Trade and other payables	798,959	0	0	798,959	880,528
Borrowings	1,196,664	3,511,337	2,292,043	7,000,044	5,909,260
	<u>1,995,623</u>	<u>3,511,337</u>	<u>2,292,043</u>	<u>7,799,003</u>	<u>6,789,788</u>

**SHIRE OF WYNDHAM-EAST KIMBERLEY
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23. OTHER SIGNIFICANT 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.

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.

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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
<p>Governance To provide a decision making process for the efficient allocation of scarce resources</p>	<p>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.</p>
<p>General purpose funding To collect revenue to allow for the provision of services</p>	<p>Rates, general purpose Government grants and interest revenue.</p>
<p>Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>Health To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Operation of youth services, day care centres and assistance to other voluntary services.</p>
<p>Housing To provide and maintain staff and residential housing.</p>	<p>Provision of staff and residential housing.</p>
<p>Community amenities To provide services required by the community.</p>	<p>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.</p>
<p>Recreation and culture To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.</p>	<p>Maintenance of halls, aquatic centres, recreation centres and various reserves; operation of library and community development services.</p>
<p>Transport To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and provision and operation of airport services.</p>
<p>Economic services To help promote the Shire and its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.</p>
<p>Other property and services To monitor and control Shire's overheads operating accounts.</p>	<p>Private works operation, plant repair and operations and administrative costs.</p>

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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24. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2023 Actual	2022 Actual
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	10,059	60,153
General purpose funding	11,793,016	10,624,062
Law, order, public safety	428,027	419,073
Health	79,036	65,256
Education and welfare	4,524	15,815
Housing	174,720	123,293
Community amenities	2,981,698	2,913,728
Recreation and culture	628,955	556,695
Transport	5,102,454	5,025,544
Economic services	70,798	85,587
Other property and services	46,140	11,280
	21,319,427	19,900,486
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	505,953	0
General purpose funding	5,501,238	4,767,725
Law, order, public safety	165,317	109,256
Health	3,258	2,856
Education and welfare		127,340
Community amenities	125,986	71,112
Recreation and culture	2,562,133	1,083,892
Transport	6,173,839	8,007,271
Economic services	5,786	6,390
Other property and services	27,065	21,705
	15,070,575	14,197,547
Total Income	36,390,002	34,098,033
Expenses		
Governance	(1,171,960)	(643,365)
General purpose funding	(127,926)	(302,909)
Law, order, public safety	(1,363,476)	(1,245,573)
Health	(277,505)	(220,818)
Education and welfare	(163,781)	(155,700)
Housing	(473,409)	(323,872)
Community amenities	(6,181,209)	(5,132,792)
Recreation and culture	(6,246,161)	(5,690,593)
Transport	(12,418,516)	(10,398,849)
Economic services	(1,067,191)	(978,893)
Other property and services	(2,227,290)	(874,054)
Total expenses	(31,718,424)	(25,967,418)
Net result for the period	4,671,578	8,130,615
(c) Total Assets		
Governance	114,616	7,280
General purpose funding	11,228,411	4,705,976
Law, order, public safety	1,133,107	828,448
Health	87,858	81,957
Education and welfare	3,135,452	2,744,306
Housing	8,316,408	8,448,817
Community amenities	5,531,021	4,587,149
Recreation and culture	32,463,066	15,388,622
Transport	260,115,806	250,189,375
Economic services	2,713,962	2,077,838
Other property and services	14,938,848	15,232,440
	339,778,555	304,292,208

SHIRE OF WYNDHAM-EAST KIMBERLEY
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25. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2021/22	
				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	0.1487	1,602	31,947,478	4,750,590	9,634	4,760,224	4,750,590	0	4,750,590	4,082,230
Other Vacant	Gross rental valuation	0.2306	22	270,250	62,320	6,798	69,118	62,320	0	62,320	68,751
Commercial	Gross rental valuation	0.1467	129	12,683,908	1,860,729	11,860	1,872,589	1,860,729	0	1,860,729	1,838,910
Industrial	Gross rental valuation	0.1426	165	7,392,014	1,054,101	22,575	1,076,676	1,054,101	0	1,054,101	1,041,394
Rural Residential	Gross rental valuation	0.1487	18	216,892	32,252	0	32,252	32,252	0	32,252	32,587
Rural Residential	Unimproved valuation	0.0134	148	27,265,000	365,351	869	366,220	365,351	0	365,351	238,684
Pastoral	Unimproved valuation	0.057	21	9,773,238	557,075	0	557,075	557,075	0	557,075	663,722
Commercial/ Industrial	Unimproved valuation	0.0079	42	10,804,500	85,356	2,173	87,529	85,356	0	85,356	91,487
Agricultural	Unimproved valuation	0.0119	79	60,852,109	724,139	1,162	725,301	724,140	0	724,140	711,970
Horticultural	Unimproved valuation	0.0104	93	27,404,000	285,002	0	285,002	285,002	0	285,002	277,213
Mining	Unimproved valuation	0.2813	35	1,949,911	548,510	0	548,510	548,510	0	548,510	494,074
Mining Exploration and Prospecting	Unimproved valuation	0.1406	36	539,360	75,834	(5,997)	69,837	75,834	0	75,834	68,835
Other	Unimproved valuation	0.0067	3	8,650,000	57,955	(3,711)	54,244	57,955	0	57,955	58,245
Total general rates			2,393	199,748,660	10,459,214	45,363	10,504,577	10,459,215	0	10,459,215	9,668,102
Minimum Payment											
Minimum payment											
		\$									
Residential	Gross rental valuation	1,400	109	888,449	152,600	0	152,600	152,600	0	152,600	24,706
Other Vacant	Gross rental valuation	1,400	99	237,066	138,600	0	138,600	138,600	0	138,600	110,054
Commercial	Gross rental valuation	1,400	62	497,441	86,800	0	86,800	86,800	0	86,800	17,968
Industrial	Gross rental valuation	1,400	13	65,072	18,200	0	18,200	18,200	0	18,200	10,107
Rural Residential	Gross rental valuation	1,400	8	55,532	11,200	0	11,200	11,200	0	11,200	3,369
Rural Residential	Unimproved valuation	1,400	51	4,903,500	71,400	0	71,400	71,400	0	71,400	84,225
Pastoral	Unimproved valuation	1,400	0	0	0	0	0	0	0	0	26,952
Commercial/ Industrial	Unimproved valuation	1,400	26	1,230,400	36,400	0	36,400	36,400	0	36,400	1,123
Agricultural	Unimproved valuation	1,400	1	83,000	1,400	0	1,400	1,400	0	1,400	31,444
Horticultural	Unimproved valuation	1,400	0	0	0	0	0	0	0	0	3,130
Mining	Unimproved valuation	1,400	30	60,672	42,000	0	42,000	42,000	0	42,000	1,123
Mining Exploration and Prospecting	Unimproved valuation	390	8	13,491	3,120	0	3,120	3,120	0	3,120	0
Other	Unimproved valuation	1,400	2	310,000	2,800	0	2,800	2,800	0	2,800	0
Total minimum payments			409	8,344,623	564,520	0	564,520	564,520	0	564,520	314,201
Total general rates and minimum payments			2,802	208,093,283	11,023,734	45,363	11,069,097	11,023,735	0	11,023,735	9,982,303
Ex-gratia Rates											
Ex gratia rates			1	46,200	0	1,085	1,085	2,633	0	2,633	0
Total amount raised from rates (excluding general rates)			1	46,200	0	1,085	1,085	2,633	0	2,633	0
Concessions							0			0	442,085
Total Rates							11,070,182			11,026,368	10,424,388
Rate instalment interest							20,959			15,000	14,203
Rate overdue interest	Note 2(a)						132,657			100,000	114,873

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

*Rateable Value at time of raising of rate.

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

		2022/23	2021/22
		Budget	
		(30 June 2023	(30 June 2022
Note	2022/23	Carried	Carried
	Forward)	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			
		(8,420)	0
	Less: Profit on asset disposals		0
	Less: Movement in liabilities associated with restricted cash	791,439	(1,173,279)
	Add: Loss on disposal of assets	75,072	0
	Add: Depreciation	8,823,720	6,980,876
	Non-cash movements in non-current assets and liabilities:		
	Pensioner deferred rates	(4,417)	(2,529)
	Employee benefit provisions	(29,570)	72,182
	Other provisions	639,415	159,750
	Non-cash amounts excluded from operating activities	10,287,239	6,037,000
(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	(22,672,141)	(18,993,515)
	Less: Financial assets at amortised cost - self supporting loans	(10,381)	(10,381)
	Add: Current liabilities not expected to be cleared at end of year		
	- Current portion of borrowings	825,316	977,521
	- Current portion of capital grant liability held in reserve account	982,369	522,937
	- Employee benefit provisions held in reserve account	481,140	149,133
	Total adjustments to net current assets	(20,393,697)	(17,354,305)
Net current assets used in the Statement of Financial Activity			
	Total current assets	33,470,036	25,438,671
	Less: Total current liabilities	(8,571,131)	(5,238,902)
	Less: Total adjustments to net current assets	(20,393,697)	(17,354,305)
	Surplus or deficit after imposition of general rates	4,505,208	2,845,464

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

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal		Principal at 30 June 2022	Principal		Principal at 30 June 2023	Principal at 1 July 2022	Principal		Principal at 30 June 2023	
		at 1 July 2021	New Loans During 2021-22		Repayments During 2021-22	New Loans During 2022-23			Repayments During 2022-23	at 1 July 2022		New Loans During 2022-23
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Administration Building		437,869	0	(289,143)	148,726	0	(148,726)	0	148,727	0	(148,727)	0
Administration Building		654,215	0	(156,299)	497,916	0	(161,039)	336,877	497,916	0	(161,039)	336,877
Waste Management		584,476	0	(186,767)	397,709	0	(194,712)	202,997	397,709	0	(194,712)	202,997
Drainage		43,104	0	(13,773)	29,331	0	(14,359)	14,972	29,330	0	(14,359)	14,971
Kununurra Leisure Gym equipment		37,572	0	(24,892)	12,680	0	(12,680)	0	12,679	0	(12,679)	0
Building and infrastructure		133,372	0	(15,988)	117,384	0	(48,504)	68,880	101,657	0	(32,777)	68,880
Leisure Centre Aquatic Loan		0	3,000,000	0	3,000,000	0	(250,204)	2,749,796	3,000,000	0	(250,204)	2,749,796
Water Park Loan		0	300,000	0	300,000	0	(25,020)	274,980	300,000	0	(25,020)	274,980
EKRA Infrastructure upgrade		0	1,400,000	0	1,400,000	0	(116,762)	1,283,238	1,400,000	0	(116,762)	1,283,238
Total		1,890,608	4,700,000	(686,862)	5,903,746	0	(972,006)	4,931,740	5,888,018	0	(956,279)	4,931,739
Self Supporting Loans												
Ord River Sports Club		20,809	0	(15,295)	5,514	0	(5,514)	0	10,545	0	(10,545)	0
Total Self Supporting Loans		20,809	0	(15,295)	5,514	0	(5,514)	0	10,545	0	(10,545)	0
Total Borrowings	13	1,911,417	4,700,000	(702,157)	5,909,260	0	(977,520)	4,931,740	5,898,563	0	(966,824)	4,931,739

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	Budget for year ending 30	Actual for year ending
					30 June 2023	June 2023	30 June 2022
					\$	\$	\$
Administration Building	124	* WATC	3.82%	Dec-2022	(2,483)	(2,841)	(15,219)
Administration Building	129	* WATC	3.01%	Jan-2025	(11,487)	(13,785)	(16,323)
Waste Management	126	* WATC	4.21%	May-2024	(13,735)	(14,716)	(21,646)
Drainage	128	* WATC	4.21%	May-2024	(1,011)	(1,085)	(3,771)
Kununurra Leisure Gym equipment	132	* WATC	2.49%	Dec-2022	(137)	(158)	(1,220)
Building and infrastructure	130	* WATC	3.32%	Jun-2025	(5,257)	(3,105)	(4,049)
Leisure Centre Aquatic Loan	134	* WATC	3.93%	Jun-2032	(115,145)	(115,548)	(4,835)
Water Park Loan	133	* WATC	3.93%	Jun-2032	(11,514)	(11,555)	(483)
EKRA Infrastructure upgrade	135	* WATC	3.93%	Jun-2032	(53,734)	(53,922)	(2,257)
Total					(214,503)	(216,715)	(69,803)
Self Supporting Loans Finance Cost Payments							
Ord River Sports Club	131	* WATC	3.93%	Jan 2023	253	(215)	(854)
Total Self Supporting Loans Finance Cost Payments					253	(215)	(854)
Total Finance Cost Payments					(214,250)	(216,930)	(70,657)

* WA Treasury Corporation

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28. RESERVE ACCOUNTS	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	149,133	332,007	0	481,140	149,152	735	0	149,887	148,651	482	0	149,133
(b) Airport General reserve	9,892,322	1,714,694	(2,555,770)	9,051,246	8,917,855	113,278	(4,871,652)	4,159,481	7,390,283	3,560,726	(1,058,687)	9,892,322
(c) East Kimberley Tourism reserve	65,103	13,254	(78,357)	0	56,984	40,281	(97,265)	0	69,321	94,986	(99,204)	65,103
(d) Foreshore reserve	442,937	117,302	0	560,239	443,145	84,184	0	527,329	310,269	161,365	(28,697)	442,937
(e) Waste management reserve	1,445,362	274,167	(194,712)	1,524,817	1,227,303	198,757	(219,712)	1,206,348	1,298,358	552,370	(405,366)	1,445,362
(f) Child care reserve	154,864	9,673	(56,112)	108,425	129,194	12,637	(113,300)	28,531	190,169	37,712	(73,017)	154,864
(g) Footpaths reserve	48,841	1,621	0	50,462	48,674	240	0	48,914	101,666	330	(53,155)	48,841
(h) Goomig farmlands road reserve	0	0	0	0	0	0	0	0	572,288	0	(572,288)	0
(i) Asset management reserve	562,117	35,038	(61,559)	535,596	562,186	2,771	(183,515)	381,442	560,299	1,818	0	562,117
(j) Contiguous Local Authority Group (CLAG) reserve	0	3,584	(3,584)	0	0	0	0	0	3,589	6,386	(9,975)	0
(k) Unspent grants and loans reserves	3,850,644	581,536	(189,140)	4,243,040	6,422,151	0	(6,094,241)	327,910	2,089,082	6,760,845	(4,999,283)	3,850,644
(l) Kununurra Youth hub reserve	52,904	2,589	(376)	55,117	47,223	733	(47,956)	0	32,958	51,470	(31,524)	52,904
(m) Drainage reserve	648,586	21,528	0	670,114	648,666	3,197	0	651,863	646,488	2,098	0	648,586
(n) Regional Price preference reserve	367	12	0	379	368	2	0	370	367	0	0	367
(o) Capital Works - Municipal Funded reserve	111,160	3,289,321	(9,990)	3,390,491	109,313	539	(92,000)	17,852	166,151	272,671	(327,662)	111,160
(p) Public Art works reserve	8,131	1,358	0	9,489	7,395	1,236	0	8,631	6,174	1,957	0	8,131
(q) Property reserve	798,223	26,495	0	824,718	799,749	3,941	0	803,690	357,064	441,159	0	798,223
(r) Municipal Property revaluation reserve	30,259	40,979	0	71,238	30,263	149	0	30,412	30,161	98	0	30,259
(s) Election Expenditure reserve	7,280	25,244	0	32,524	162	15,001	0	15,163	11,457	38,641	(42,818)	7,280
(t) COVID 19 Response reserve	448,518	15,251	(4,084)	459,685	748,686	5,636	(525,244)	229,078	1,449,144	4,702	(1,005,328)	448,518
(u) Biosecurity reserve	276,764	9,187	0	285,951	277,696	1,367	0	279,063	0	276,764	0	276,764
(v) Kimberley Regional Group Reserve	0	478,453	(160,983)	317,470	0	0	0	0	0	0	0	0
	18,993,515	6,993,293	(3,314,667)	22,672,141	20,626,165	484,684	(12,244,885)	8,865,964	15,433,939	12,266,580	(8,707,004)	18,993,515

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

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

28. RESERVE ACCOUNTS (Continued)

Name of reserve account	Purpose of the reserve account
(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 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) Goomig farmlands road reserve	This Reserve is to provide for the second coat seal of roads within the Goomig Farmlands.
(i) 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.
(j) 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.
(k) 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.
(l) 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.
(m) Drainage reserve	To provide for the maintenance, renewal, upgrade of existing and new drainage Infrastructure within the Shire of Wyndham East Kimberley.
(n) 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.
(o) 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.
(p) Public Art works reserve	To receipt LandCorp contributions towards the ongoing maintenance of the public artwork in the Coolibah / Chestnut subdivision.
(q) 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.
(r) Municipal Property revaluation reserve	To hold funds for expenditure relating to Municipal Property Revaluation conducted every 4 years.
(s) Election Expenditure reserve	To hold funds for expenditure relating to Council Elections conducted every 2 years.
(t) 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.
(u) Biosecurity reserve	This reserve is to hold funds for use in emergency situations that threatened the bio security of the East Kimberley.
(v) 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 2023**

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 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Public Open Space Contributions	493,513	15,422	0	508,935
Building Services Levy	39,714	40,222	(30,928)	49,008
Building & Construction Industry Training Fund	33,229	57,011	(46,497)	43,743
Terminal Security Access Cards	821	0	0	821
Health Application Fee	2,735	0	(2,490)	245
	570,012	112,655	(79,915)	602,752



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 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 2023, and 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 significant 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 2023 and its financial position as at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the 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 2023, 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 and, to the extent that they are not inconsistent with the Act, the 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 2023 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.



Grant Robison
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
13 December 2023



Pentecost River Crossing

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