

# ANNUAL REPORT

2021 / 2022



*A year in the Shire of Wyndham East Kimberley*

*Share the road safe cycling event, Kununurra*

**SHIRE of  
WYNDHAM  
EAST KIMBERLEY**



# Annual Report 2021 / 2022

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# Introduction

Welcome to the Annual Report 2021/22 covering the period of 1 July 2021 to 30 June 2022.

This report aims to provide you with an open and accountable insight into how we have progressed the vision and goals of our Strategic Community Plan 2017-2027. This includes our achievements and challenges, financial performance and key targets for the year ahead. It is organised to align with our Strategic Community Plan 2017- 2027 focus areas of People, Place, Prosperity and Governance.

This report is produced in accordance with the *Local Government Act 1995*, which requires Council to adopt an Annual Report within two months of the audited accounts being made available.

Thank you for taking the time to read this Annual Report. We welcome any feedback on our performance or where you would like us to focus in the future.

This Annual Report along with previous years can be viewed by visiting our:

- Website [www.swek.wa.gov.au](http://www.swek.wa.gov.au)
- Shire Offices at 20 Coolibah Drive, Kununurra or Koolama Street, Wyndham



# Message from the Shire President



Hello and Welcome to our end of year report, Thank you for taking the time to read through our annual report. Despite getting through another year of Coronavirus lockdowns and restrictions, we have continued to progress as

a community, something I am very proud of.

During the first two quarters of 2021/22, Coronavirus was the main focus with a new variant, Omicron, sweeping through our State. The Shire worked closely with health professionals to put together a vaccination drive for our community to encourage everyone to get their Pfizer vaccine. The Shire also worked closely with the Department of Health to supply at-risk community members with Oximeter as part of the WA COVID Care at home program.

Despite those challenges, our Shire continues to provide the services required for our community to continue on projects to increase the liveability of our community. Here are a few highlights for the year:

The much anticipated Kununurra Splash Park was in progress and nearing completion. The Shire faced a few delays due to Coronavirus affecting import routes and some vandalism. However, the Kununurra Splash Park was eventually opened in Q1 of 2202/23 and it has been great to see the community use it.

The Shire also worked with NBN Co to create a new NBN Business Fibre Zone at the Kununurra Airport.



Kununurra Shared Path Project Stage 2 opening

The Shire invested almost \$58,000 to ensure businesses in the Airport precinct can access business NBN enterprise internet with no upfront build cost.

The Shire has continued to advocate for cheaper airfares into the East Kimberley with various stakeholders. From 01 July 2022, airfares for East Kimberley residents travelling to and from Perth will be capped, paying no more than \$299 for a one-way flight when booked as a return flight. The State Government has committed \$19.8 million to support regional aviation.

In October, the Shire held its local government elections. Cr Anthony Chafer, Cr Narelle Brook, and myself were re-elected and we also welcomed two new Councillors, Dylan Hearty and Chelsea McNeil. Unfortunately, Cr Alma Petherick stepped down and an extraordinary election was held where we welcomed Cr Bradley Kyne. I want to thank Cr Alma Petherick for her service to the Council over the last 4 years and wish her all the best in her future endeavours.

The Shire updated the Disability Access and Inclusion Plan (DAIP) with the Disability Access and Inclusion Committee (DAIC) which is made up of Shire Officers, Disability Carers, and community members. The Shire aims to create an accessible and inclusive environment between people with disabilities and businesses, community groups, and government agencies.

The lights at the Clarrie Cassidy Oval in Wyndham were installed during this financial year. The Shire received funding from the State Government via the Community Sports and Recreational Facilities Fund (CSRFF) to upgrade the change rooms and lighting at this facility. Stage one of the oval redevelopment has now been completed. Stage two will include the change rooms, realignment of the oval, reticulation, and upgrading the fencing. It was great to see the lights being used for Friday night footy after it was installed.

The Shire successfully received funding under the Building Better Regional Fund (BBRF) to upgrade the Kununurra Airport taxiway and apron. The tender process is currently underway and we look forward to seeing this project progress.

The Kununurra Leisure Centre received \$ 6 million

from State Government to upgrade the current 25m pool to a 50m pool. The detailed design and tender process should be complete in time for a May 2023 construction start.

Community safety and the problems with youth offending remains a major concern for our community. The Chamber of Commerce has taken the initiative to bring a small group of people who deal with these



*Community Tree Planting Program, Kununurra*

problems in town together as a forum to discuss the issues, provide support where we can and share information. Working as a collective and having consistent messaging to both State and Federal Governments is essential in breaking down silo's and starting to provide solutions. We firmly consider that we need to have local solutions for our local problems provided by our local community.

Despite the challenges, it is fair to say that it has been a very productive year for the Shire. There is still a long way to go for our small regional community, however, I am a firm believer that we have the right team and

people in place to make the changes we need to grow our community.

Please do take the time to read through this annual report for more details on the works and projects we have done this year and I look forward to updating you with what 2022/23 has to bring.

This Annual Report will provide more details of this year's achievements and the work undertaken by the Shire. Thank you for your interest and have a great year.

Cr David Menzel  
Shire President



*Baby Tree Program participants 2022, Kununurra*

# Chief Executive Officer's Report



I am delighted to be able to report on the Shire's activities for the financial year 30 June 2022 and provide feedback on how the Shire is progressing towards achieving its objectives contained in the Shire of Wyndham East Kimberley's Strategic Community Plan 2017-

2027. The Annual 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 highlights four focus areas being People, Place, Prosperity and Performance. While these focus areas have separate goals in the Strategic Plan, on a practical level a lot of what the Shire does addresses more than one focus area and goal. The Shire will be undertaking a major review of its Strategic Plan in during the 2022-2023 financial year and I would encourage the community to get involved and contribute to providing direction for the Shire to develop a community that we are all proud of.

This year has once more been characterised by continuing to deal with the legacy of COVID-19 on our operations. The challenges can be summarised as rapidly increasing prices, difficulty in securing contractors to perform works, difficulty in attracting and retaining skilled staff and the lack of affordable housing in our community. In addition to these factors the change in the State Government process as it relates to Disaster Relief Funding Arrangements for Western Australia (DRFAWA) has meant that the Shire has large amounts of funds awaiting refund. These factors have had a major impact on the Shire's ability to deliver value

for money to our community.

Despite these factors the Shire has put in a great financial performance of reporting an operation deficit of \$461k against a budgeted deficit of \$7,685k and a prior year deficit of \$3,125k. The capital works program delivered \$15,770k of new, renewed and upgraded infrastructure. These aspects are covered in more detail later in this report.

A major objective of the Shire is to get the Shire to the position where it generates consistent operating surpluses. To achieve this the number of rateable properties needs to increase significantly, hence the need to pursue economic development opportunities and the funding models from both State and Federal Governments needs to change to allow smaller local governments such as our Shire to be more financially sustainable. To read more about the financial performance of the Shire please refer to the Civic leadership section later in this Annual Report.



The Shire continues to recognise the large discrepancy in rates levied on our residents and those in metropolitan areas. This relates in the main to the size of the rate base and how local governments are funded. Should local governments be measured on how sustainable they are there is a responsibility on both State and Federal Governments to sustainably fund local governments in an equitable manner. This would result in better equity in rates payable and service delivery between metropolitan local governments, and regional and remote local governments.

The problem is essentially the Shire has a small number of rateable properties but a very high relative asset base. This can be best explained by comparing the average infrastructure asset value per ratepayer and its associated renewal requirement between the Shire and a group of six metropolitan local governments. The Shire has an average of \$117,924 of infrastructure per



rateable property which requires \$2,505 of renewal expenditure on an annual basis. The comparative data



Stage 1 of the upgrade to the aprons and taxiways for the EKRA

for the six metropolitan local governments is \$28,810 of infrastructure assets per rateable property and a renewal burden of \$616. This allows the metropolitan local governments to charge rates significantly lower than we can - \$3,740 for SWEK as opposed to \$1,897 for the metropolitan local governments. Making matters worse is the fact that the metropolitan local governments get much more in Commonwealth Financial Assistance Grants than SWEK - \$5.8 million on average compared to \$4.2 million for SWEK. This is a major advocacy point for Council, the Administration and the Kimberley Regional Group.

Economic Development is as always, a major focus of the Shire's advocacy efforts. During the year, the Shire advocated for three Shire led projects and three private commercial undertakings. The Shire led projects are Stage 1 of the upgrade to the aprons and taxiways for the East Kimberley Regional Airport (EKRA), the upgrade of the Kununurra Leisure Centre and the

redevelopment of the Wyndham floating pontoon and boat ramps. The private commercial undertakings the Shire has been advocating for are the establishment of a cotton gin in the Shire that will underpin significant investment in the expansion of the agricultural industry and investment in irrigation infrastructure. The second item has been SeaFarms project Sea Dragon. This project has stalled and while the Shire has been given assurances that the project is still live, it is clear that there are challenges to its progress. The third commercial venture that the Shire is advocating for and facilitating where it can is Boab Metals Sorby Hills mine.

The Shire made application for funding under the Building Better Regions Fund (BBRF) Round 5 funding stream for the Stage 1 EKRA upgrade works and were successful in obtaining \$7.5 million in Federal Government funding in the third quarter of the financial year. This was very satisfying as the Administration invested a significant amount of time and resources in preparing the BBRF funding applications to ensure that the projects met the funding guidelines. The procurement process subsequent to the grant is proving to be difficult due to cost escalation and the lack of interest from contractors. The cost increase will necessitate additional funds being needed to complete the full scope or a reduction in scope to meet the available funds. It is anticipated that contractors will commence in the second quarter of 2023. The Shire also made application for Stage 2 of the EKRA upgrade works under the BBRF Round 6 applications but this program has subsequently been discontinued by the new Federal Labor Government.

The construction of the cotton gin in the Shire is being progressed by the Kimberley Cotton Company (KCC). KCC applied for and has been granted loan funding



Community engagement for the review of the Strategic Community Plan

## Chief Executive Officer's Report

from Northern Australia Infrastructure Fund (NAIF) to undertake the construction of a cotton gin in Kununurra. The approval process is underway and it is anticipated that construction will commence in mid 2023. The construction of the cotton gin will generate significant returns in terms of gross revenue for growers, there will be new indigenous enterprise development, investment in local irrigation and logistics infrastructure is anticipated and flow on benefits for the cattle industry from cotton seeds is expected once the mill is operational.

Boab Metals Limited's Sorby Hills mining project should reach final investment decision by mid 2023. Should this development go ahead it will require significant investment by both State and Federal Governments in local infrastructure in particular the provision of accommodation for workers. The Shire is working with Boab Metals to find an accommodation solution so that the project can proceed.

There are still a number of potential projects that could become viable over the medium term. A green hydrogen, ammonia and phosphate project is still a possibility with proponents providing regular updates to the Shire on progress. A rare earth mineral processing facility and Agrimin's potash mine are also progressing with their projects both of which indicate that they will use the Wyndham port as part of its logistics solution. This scale of investment will require upgrades to our heavy commercial transport routes, water and sewerage infrastructure at the Wyndham port and in Wyndham town and power infrastructure to meet the needs of the proponents. Once more there will be a need for workers accommodation and so the provision of land suitable to accommodate both construction workers as well as permanent jobs arising out of these projects. Development on this scale will require investment in social infrastructure and the Shire will require funding from the State and Federal Governments to supply this.

Tourism has had a mixed year in the Shire with border closures contributing towards a reduction in activity. The industry is currently challenged with a shortage of skilled workers made worse by the lack of affordable accommodation in the Shire. As a result, many operators not operated at full capacity even though they have had a very busy year. The Shire's role is to work towards solving the affordable housing issue as that will go a long way towards attracting and retaining skilled staff for this industry. I would also like to thank the State Government for their continued support for affordable airfares for residents for flights between Kununurra and

Perth. My appreciation and thanks go out to the East Kimberley Marketing Group and their executive for the collaborative approach to improving tourism outcomes in our Shire. A special mention needs to be made to the management and staff of the Kununurra Visitor Centre and their board who work selflessly in advocating for the needs of the tourism industry and visitors to our Shire.

The Shire investigated the possibility of running the direct flight trial to Melbourne for the 2022 tourism season but this was regarded as too risky because of border closures and the risks associated with tourism accommodation not being able to support the flights. The flights remain a goal of Council and the Administration continues to monitor conditions to ensure that when the direct flight trial is conducted it stands a good chance of success.

In October 2021 there were Council elections held for five places on Council that served their required five years. At this election two Councillors retired, Cr Grant Lodge and Cr Deb Pearce. I would like to thank them for their service to our community and in particular the professional manner in which they performed their duties to our community. Their places have been filled by two young Councillors, Cr Dylan Hearty and Cr Chelsea McNeil, who we hope will serve our community well into the future. I would also like to express my gratitude Cr Alma Petherick who resigned her role on Council during the financial year. Cr Petherick was enthusiastic about holding the Administration to account but at the same time respected the decisions of Council. Her place on Council has been filled by another very capable young person, Cr Bradley Kyne.

With respect to the Administration we have had our challenges with staffing and accessing contractors during the year. As an organisation we continue to question whether we are getting value for money in the manner in which we deliver our services. I anticipate with the difficulty in securing contractors and the problems associated with inflation that the Shire will move more towards self-performing certain tasks. This is an ongoing process which will deliver long term benefits to the community.

The Shire's capital investment program delivered \$14.99 million of renewal, new and upgrade works on the Shire's infrastructure assets and replaced plant and equipment in the amount of \$789k. The infrastructure includes work done on DRFAWA projects, road renewal projects, Wyndham Oval lighting upgrades and the Kununurra Water Park. The difficulty in delivering the works program has once more been the ability to attract contractors to submit tenders to do the work required



due to mainly the large amount of Covid-19 stimulus money circulating in the economy, the disruption in logistics chains to get product required to site and rising costs against budgets allocated for works. These problems will continue to provide challenges for the foreseeable future.

Finally, I would like to express my appreciation to Council for trusting me with the role of Chief Executive Officer. I would like to thank Council for their hard work and guidance this past year and in particular, the Shire President, Cr David Menzel for his guidance and advice during the last year I recognise the sacrifice he makes for our community given that he has an extremely busy work and professional life. In addition, to all our staff who work tirelessly to provide for our community. I look forward to the 2022/23 financial year and the opportunities to deliver needed infrastructure and services for our community.

Vernon Lawrence

Chief Executive Officer





## Major review of the Strategic Community Plan

During the year Officers undertook community engagement and analysis for the major review of the Shire's Strategic Community Plan.

The Strategic Community Plan (SCP) is the highest level planning document in the Integrated Planning and Reporting Framework. This Plan is designed to be a 'living' document that guides the development of the Shire over the next ten years.

It is important to keep the SCP up to date to ensure that the work we do continues to be in line with the vision and priorities of the community.

To ensure the SCP remains responsive to the changing community, the Shire is required (Under the *Local Government Act 1995*) to undertake a major review of the SCP every four years.

The major review began with the Shire undertaking a community scorecard survey in 2021 and extensive community engagement in 2022.

The draft Strategic Community Plan 2022-2032 will be the outcome of the major review of Shire's Strategic Community Plan adopted in 2017 and reviewed in 2020. The review has primarily focused on identifying the needs and priorities of the community. The review process involved research, engaging the community on their aspirations and priorities for the future, followed by an in-depth review and analysis of the engagement results in the development of strategic

goals and outcomes. The analysis also included establishing and formulating the Shire's Response. Individual Councillors were given the opportunity to provide input into the development of priorities, and development of the Shire's role.

The SCP needs to consider and take into account current and emerging trends locally, nationally and internationally and will look to capitalise on opportunities being created while responding proactively to risks and challenges.

During the 2021/22 year the community developed a draft vision and community goals for the new plan.

**Proposed Vision:**  
Connecting our cultures, striving for prosperity, celebrating the spirit of country and culture

**Proposed Community Goals:**

1. Safe Communities
2. Healthy Communities
3. Access to housing
4. Access to education
5. Access to employment
6. Connecting local places
7. Connecting to the world
8. Connecting cultures
9. Protecting country
10. Sustainable Leadership



# Strategic Direction 2027

## Strategic Community Plan 2017-2027

**Vision** for the Shire of Wyndham East Kimberley:

**To be a thriving community with opportunities for all**

**Mission** for the Shire of Wyndham East Kimberley:

**To develop in a manner that will achieve social, cultural, economic and environmental benefits for all**

**Values** of the Shire of Wyndham East Kimberley:

**Inclusivity** - We recognise the diversity of our community and want to ensure that everyone can actively participate in community life.

**Unity** - We will work collaboratively with the community, united in a common purpose.

**Sustainability** - Ensure that the aspirations of the community can be met within budget in order to remain socially, environmentally and financially sustainable.

**Responsibility for our own future** - We will actively participate in providing input to decision making at a state and national level on issues that affect our region.

**Leadership** - We will listen to the community's concerns and advocate for issues that are important to residents.

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

A stronger focus on place and wellbeing with a greater level of community engagement



**Focus Areas and Goals** of the Shire of Wyndham East Kimberley:

## 1 Healthy vibrant active communities



PEOPLE

*Improving liveability through social and recreational opportunities, a range of inclusive community services and activities, and valuing our diversity.*

Goals:

- 1.1 Bring community together and promote our rich culture and heritage
- 1.2 Increase community participation in sporting, recreation and leisure activities
- 1.3 Promote quality education, health, childcare, aged care and youth services

## 2 Enhancing the environment



PLACE

*We value our Kimberley lifestyle and natural environment. We will work to improve the liveability of our towns and their connection to our surrounding environment.*

Goals:

- 2.1 Conserve the Shire's unique natural environment for the enjoyment of current and future generations
- 2.2 Provide sustainable public infrastructure that serves the current and future needs of the community
- 2.3 Make towns safe and inviting for locals and visitors

## 3 Economic prosperity



PROSPERITY

*For the Shire to be open for business with a growing and successful economy and jobs for all.*

Goals:

- 3.1 To deliver the critical infrastructure that will create the conditions for economic growth across the Shire
- 3.2 To be business friendly and the Shire of choice for inward investment in the Kimberley
- 3.3 Develop and retain skilled people that business needs to succeed

## 4 Civic leadership



PERFORMANCE

*We will deliver services to the community efficiently, provide leadership and governance that is future thinking, transparent and accountable.*

Goals:

- 4.1 Effective representation through advocacy at a regional, state and national level
- 4.2 Good decision making through engagement with the community
- 4.3 Ensure a strong and progressive organisation delivering customer focused services
- 4.4 Sustainably maintain the Shire's financial viability

## Strategic Community Plan 2017-2027

**Focus Area outcomes** for the Shire of Wyndham East Kimberley:

The Strategic Community Plan (SCP) Focus Areas provide overarching statements that describes the future desires of the community. The Focus Areas are based on community outcomes, the end result that the community will see once the SCP strategies have been successfully implemented and goals achieved.

Focus Areas	Community Outcomes	
	A Shire With:	A Council that:
 <p><b>PEOPLE</b></p>	<ul style="list-style-type: none"> <li>• A unified community that has active and healthy lifestyles</li> <li>• Young people that are engaged in their families, schools and communities</li> <li>• Upgraded and improved sport and recreation facilities</li> <li>• Greater access to childcare, education and less anti social behaviour</li> </ul>	<ul style="list-style-type: none"> <li>• Supports community events</li> <li>• Has greater understanding and knowledge of the Shire's heritage</li> <li>• Collaborates with others to tackle disadvantage</li> </ul>
 <p><b>PLACE</b></p>	<ul style="list-style-type: none"> <li>• Improved environmental management and biodiversity outcomes</li> <li>• A community that respects and cares for the natural and built environment</li> <li>• Well connected and maintained network of shared paths and trails</li> <li>• Well planned and maintained infrastructure and improved streetscapes</li> </ul>	<ul style="list-style-type: none"> <li>• Facilitates responsible development and encourages sustainable design principles</li> <li>• Adopts sustainable environmental practices</li> <li>• Maintains public areas such as parks, gardens and ovals to a high and sustainable standard</li> <li>• Maintains infrastructure to positively impact residents and users</li> </ul>
 <p><b>PROSPERITY</b></p>	<ul style="list-style-type: none"> <li>• A strong local economy and access to jobs</li> <li>• Infrastructure that supports industry growth</li> <li>• Educational and training opportunities that lead to entrepreneurship or employment</li> </ul>	<ul style="list-style-type: none"> <li>• Supports the growth of business</li> <li>• Attracts new investment, both public and private</li> <li>• Promotes and markets the Shire</li> </ul>
 <p><b>PERFORMANCE</b></p>	<ul style="list-style-type: none"> <li>• Sustainable revenue and expenditure</li> <li>• Existing and future services funded</li> </ul>	<ul style="list-style-type: none"> <li>• Works in the best interest of the community</li> <li>• Engages with the community and keeps it informed about decisions and its activities</li> <li>• Lobbies and represents the community at all levels of government</li> </ul>

# About our Shire

The Shire of Wyndham East Kimberley is situated at the northern-most extent of Western Australia. It has an area of 121,000 square kilometres and has two main urban centres; Kununurra and Wyndham and a number of Aboriginal communities.

The Shire is known for its natural attractions, bringing many tourists to the area through the dry season. It is also known for being an important agricultural region by virtue of the Ord Irrigation Scheme with around 28,000 hectares of arable land. Development of the irrigation scheme included the construction of two man-made dams; the Kununurra Diversion Dam, which created Lake Kununurra, and the much larger Ord Dam (Lake Argyle), the largest freshwater storage dam on mainland Australia.

## About Our Organisation

The Shire of Wyndham East Kimberley is the local government covering the district of the East Kimberley.

### Role of Local Government

The function of a local government organisation is to provide good governance for its community members, involving efficient and effective decision-making, community participation, operational transparency and accountability.

All local governments in Western Australia are independent corporate bodies constituted under the Local Government Act 1995 (the Act). The Act requires each local government to meet the needs of current and future generations by integrating environmental protection, social advancement and economic prosperity.

### Roles of Councillors

The role of an elected member is prescribed in the Act as representing the interests of electors, ratepayers and residents, providing leadership and guidance, facilitating communication between the community and Council and participating in the local government's decision-making processes. The President has the additional roles of presiding at meetings, carrying out civic and ceremonial



duties and speaking on behalf of the local government.

### Role of the Chief Executive Officer

The role of the Chief Executive Officer (CEO) is to: advise the Council in relation to the functions of the local government; ensure advice and information is available for Council to make informed decisions; implement Council decisions; manage daily operations; manage staff, and liaise with the Shire President regarding organisational performance.

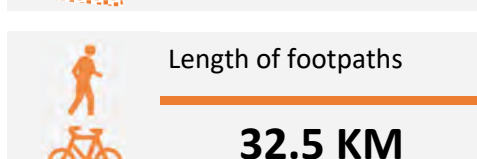
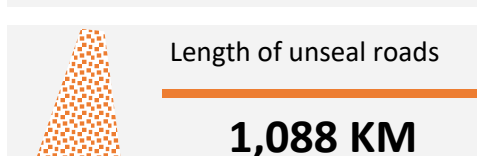
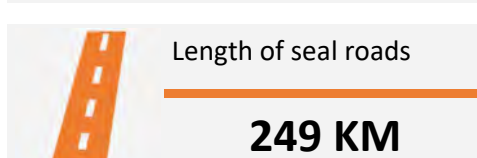
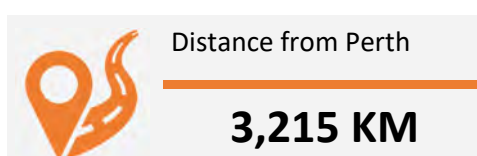
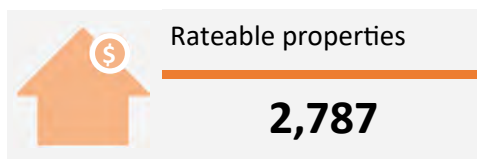
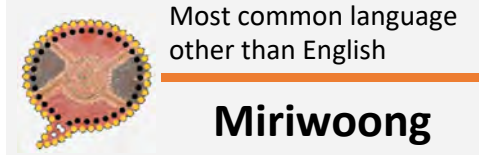
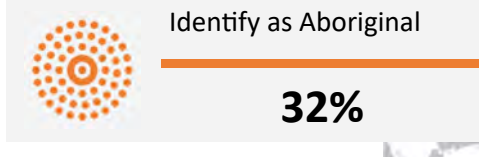
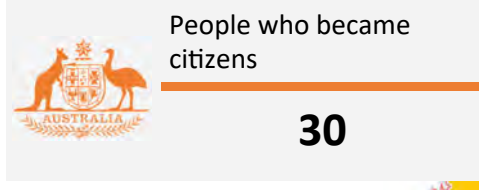
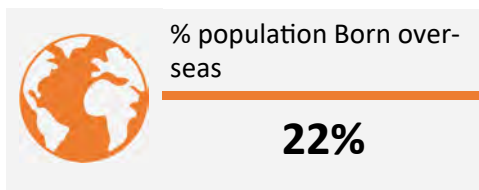
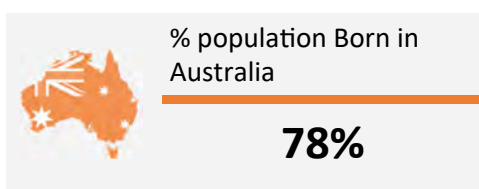
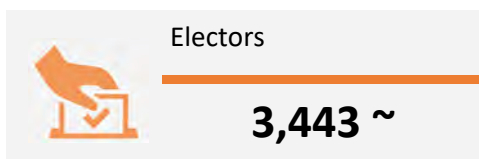
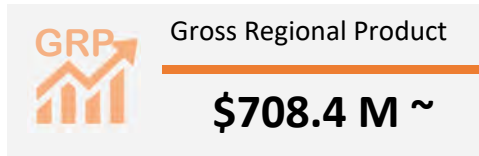
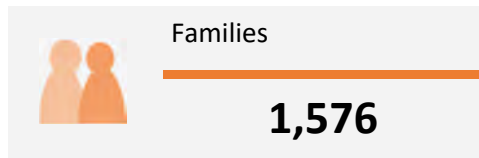
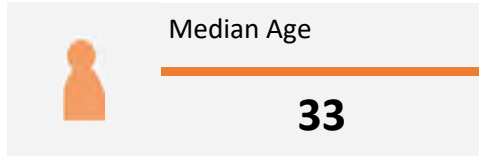
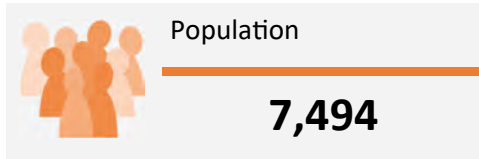
### Council Decision Making

Decisions of Council are made at Ordinary Council Meetings and are generally held on the fourth Tuesday of each month at the Council Chambers. These meetings commence at 5pm and are open to the public.

### Delivering Shire Services

To deliver services to the community, the Shire's organisational structure is grouped into four operational and functional directorates which are guided through the leadership of the CEO. Within each directorate are several service-specific units that are responsible and accountable for delivering services and implementing the Corporate Business Plan in accordance with their specific expertise.

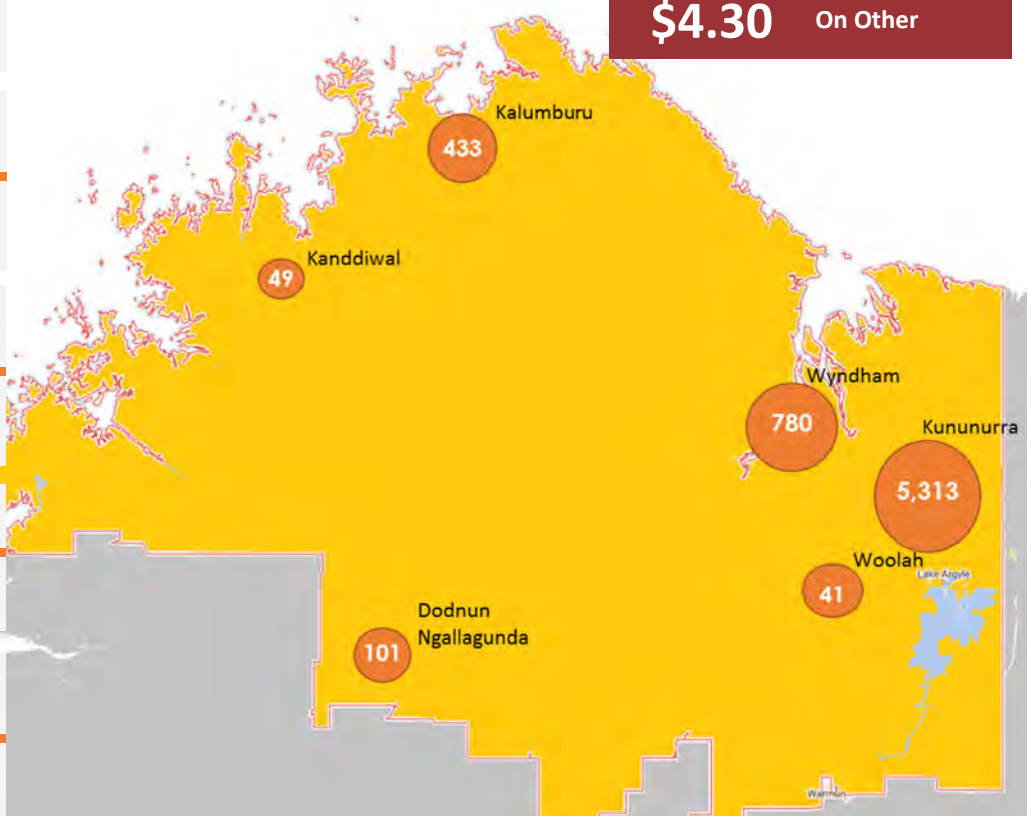
# Our Shire in Numbers



## Where did my rates go?

PER \$100 2021/22

- \$21.40** On Recreation and Culture
- \$42.40** On Roads
- \$19.20** On Community Amenities
- \$2.50** On Governance
- \$4.10** On Economic Services
- \$4.10** On Law, Order & Public Safety
- \$1.00** On Health
- \$0.60** On Education & Welfare
- \$4.30** On Other



Major population centres in the Shire of Wyndham East Kimberley and estimated population

# Shire of Wyndham East Kimberley Council

## Our Elected Members 2021-22



Cr Tony Chafer  
Deputy Shire President  
Term: 2025 (651 votes)  
*Born: United Kingdom*



Cr David Menzel  
Shire President  
Term: 2025 (642 votes)  
*Born: Australia*



Cr Alma Petherick  
Term: Ended Oct 2021  
*Born: Australia*



Cr Narelle Brook  
Term: 2025 (672 votes)  
*Born: Australia*



Cr Mat Dear  
Term: 2023 (672 votes)  
*Born: Australia*



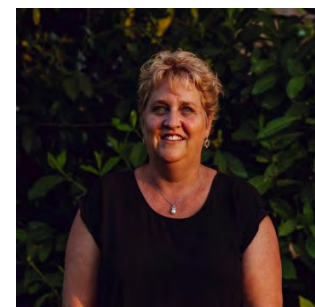
Cr Judy Farquhar  
Term: 2023 (643 votes)  
*Born: Australia*



Cr Bradley Kyne  
Term: 2023 (358 votes)  
*Born: Australia*



Cr Dylan Hearty  
Term: 2025 (523 votes)  
*Born: Australia*



Cr Michelle McKittrick  
Term: 2023 (580 votes)  
*Born: Australia*



Cr Chelsea McNeil  
Term: 2025 (609 votes)  
*Born: Australia*

The Shire held an ordinary election by postal vote in October 2021. At this ordinary election the following were elected as Councillors:

**BROOK, Narelle; HEARTLY, Dylan; MENZEL, David; CHAFER, Tony**

The Shire held an extraordinary election for the vacant council position in February 2022. Three nominees Peter Bagley, Bradley Kyne and Jim Lewis campaigned for the position. At this ordinary election the following were elected as Councillors:

**KYNE, Bradley**



# Highlights of the Year

Some of the highlights during the year

## Our Year, Delivering the Plan

The following pages summarise the Shire's progress during the 2021/22 financial year in achieving the outcomes and goals defined in our Strategic Community Plan and Corporate Business Plan.



# Delivering Focus Area 1

## Healthy vibrant active communities



Improving liveability through social and recreational opportunities, a range of inclusive community services and activities, and valuing our diversity.

### 2021/22 CBP Action Summary

9 Actions



6 Completed



0 Not Started



3 Deferred



Library Visitors

**60,548** ↓ 7%

2020/21: 64,558

2019/20: 61,888



Library Items Borrowed

**38,130** ↑ 16%

2020/01: 32,928

2019/20: 34,602



Pool Entry

**17,509** ↓ 5%

2020/21: 18,370

2019/20: 16,177



Gym Entry

**11,706** ↑ 20%

2020/21: 9,743

2019/20: 7,165

Services and facilities for youth



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



**35** **32**  
2021 2019

Community Survey



Community Quick Grant Applications

**12** ↑ 9%

2020/21: 11

2019/20: 14



Community Quick Grant Value

**\$5,535** ↑ 23%

2020/21: \$4,500

2019/20: \$6,890

Festivals, events and cultural activities



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



**58** **58**  
2021 2019

Community Survey



Library programs participation

**2,017** ↑ 13%

2020/21: 1,781

2019/20: 1,451



Accessed library Internet facilities

**4,073** ↓ 22%

2020/21: 5,173

2019/20: 5,463

How history and heritage is preserved



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



**49** **46**  
2021 2019

Community Survey

Access to community grants & funding



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



**55** **45**  
2021 2019

Community Survey



Disability improvements completed

**14**

–

2020/21: 14

2019/20: 14

Library and information services



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



**72** **71**  
2021 2019

Community Survey

Sport and recreation facilities



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



**50** **51**  
2021 2019

Community Survey

# Events

## Connecting with community July 2021 – June 2022

The direct and indirect impact that events have on communities is important. They create a strong coming together for people from all walks of life. They also provide opportunities for participation, volunteering and encourage involvement for all ages.



### NAIDOC Week - July 2021

The NAIDOC 2021 theme was Heal Country. The theme called for everyone to continue to seek greater protections for lands, waters, sacred sites and cultural heritage from exploitation, desecration, and destruction. In Kununurra there was an event at Whitegum Park.

### Kununurra Agricultural Show - July 2021

The annual [Kununurra Agricultural Show](#) is a major event for the region. This year funding supported cheaper child entry to the event.

### Lake Argyle Adventure Race - August 2021

A multi-sports event involving swim, trail run, mountain bike and paddle all around the scenic Lake Argyle and Carr Boyd Ranges. This event attracts many people to the area to compete in the most unique quadrathlon in WA.

### Aboriginal Achievement Awards - August 2021

The East Kimberley Aboriginal Achievement Awards is a biannual event that focuses on quiet achievers, individuals, and organisations whose contributions have enhanced Aboriginal people's cultural, social and economic development in the East Kimberley.

### The Kimberley Writers Festival August 2021

[Kimberley Writer's Festival](#) aims to entertain and inspire the community of the East Kimberley with a variety of authors, musicians, songwriters, storytellers and illustrators who share their life stories and love of the written and spoken word. The weeks events included the opening cocktail night, mafia murder night, tales by the river bank and children and youth book week.

### Wyndham Beats On The Streets - September 2021

Wyndham had an absolute blast at Beats On The Streets 2021! The Shire drove around Wyndham streets with music blasting from speakers on a truck as kids and families danced the afternoon away all ending

with a community BBQ at the Ted Birch Memorial Recreation and Youth Centre.

Supported by PCYC, Wyndham & Kununurra Police, Wyndham St John Ambulance team, Wyndham DFES, APEX, WYAC, and Shire staff.

### Australia Day - January 2022

In 2021, the Shire held an Australia Day Celebration in both Kununurra and Wyndham. The celebration consisted of a variety of activities including a cooked breakfast supplied by Rotary and CWA, Citizenship Ceremony and a number of family friendly activities.

### International Women's Day - March 2022

The Neighbourhood House supported by Ord Valley Country Women's Association, held an international Women's Day event aimed at helping women understand self care.

### ANZAC Day - April 2022

With Ceremonies held in both Wyndham and Kununurra, ANZAC Day this year had a Dawn Service, town march and service.

### Lake Argyle Swim - May 2022

The [Lake Argyle Swim](#) consists of a 10km and 20km open freshwater swim for relay teams and solo competitors. It takes place at Lake Argyle and is recognised as one of the most spectacular places to visit. Clean water, no sharks, bluebottles, ocean rips or chafing and a very pleasant 22-26 degrees in 980 square kilometres of lake to enjoy.

### Teddy Bears' Picnic - June 2022

All Teddy Bears and their families and friends were invited to the Teddy Bears' Picnic. The day included best dressed teddy, cupcakes, free fruit, kanga training demo, teddy bear clinic, craft, face painting, emergency services, lucky door prizes, adopt-a-teddy, games and Storytime.

# 1 Healthy vibrant active communities

## Goal 1.1

Bring community together and promote our rich culture and heritage

### Heritage

In July 2021, Heritage Intelligence (WA) commenced the review of the Shires Municipal Heritage Inventory to assist with the preparation of a Local Heritage Survey and Heritage List, in accordance with the requirements of the Heritage Act 2018 (part 8). Site visits to local heritage sites within and around Kununurra, Lake Argyle and Wyndham were undertaken to identify and update information for sites of heritage significance. Public consultation took place in May and June 2022. It is expected that the Local Heritage Survey and Heritage List will be put to Council for approval and adoption in Q3 of 2022/23.

### Culture

#### Aboriginal Engagement Plan

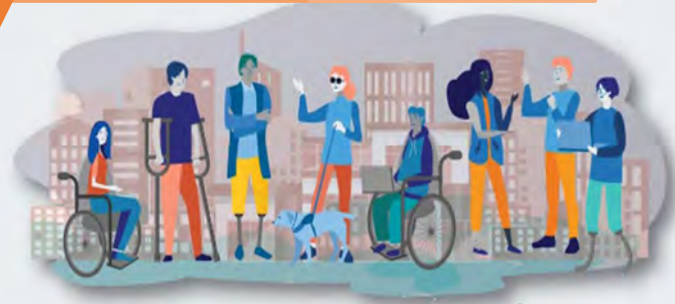
Council committed to developing an Aboriginal Engagement Plan (AEP) under CBP action #376 to foster respectful and meaningful relationships with Aboriginal community members. However, due to various challenges and delays, the AEP was not completed during the year. To address this gap and to demonstrate commitment to Aboriginal engagement, the Council signed a Memorandum of Understanding (MOU) with Yawoorroong Miriuwung Gajerrong Yirrgeb Noong Dawang (MG Corporation), the native title body for the Miriuwung and Gajerrong people. The MOU establishes a framework for collaboration and consultation between the Council and MG Corporation on matters of mutual interest and benefit. The Council hopes that this MOU will pave the way for developing an effective AEP in the near future.



The Shire has been working closely with East Kimberley Job Pathway (EKJP) and Waringarri Aboriginal Arts to develop street furniture in Kununurra.

## Goal 1.2

Increase community participation in sporting, recreation and leisure activities



### Access and Inclusion services

In June 2021, the Shire invited community members, disability service providers as well as current or potential customers with disabilities and their families and carers to join the newly established Disability Access and Inclusion Committee (DAIC).

The DAIC is a committee established by the Shire to advise and monitor issues related to access and inclusion for people with disability. The DAIC is based on the provisions of the WA Disability Services Act 1993, which requires local governments to develop and implement a Disability Access and Inclusion Plan (DAIP) for their buildings, facilities, services and information. The DAIP covers seven outcome areas: services and events, buildings and facilities, information, quality of service, complaints, consultation processes and employment opportunities. The DAIC helps the Shire to plan and improve accessibility and inclusiveness for people with disability in the community.

The DAIC met on six occasions during the year to review the 2017-2022 DAIP, the feedback received was vital in establishing new and updated outcomes for the 2021-2026 document. The lived experiences and industry knowledge of Committee members ensured that the revised outcomes and actions in the updated DAIP will meet the needs of the community.

There were significant updates made to the actions within the seven outcome areas. Completed actions were removed and additional actions recommended.

The Shire implemented 29 of the 36 actions within the Shire Disability Access and Inclusion Plan (DAIP). A table of the actions for the seven outcome areas can be found in the Statutory reporting section of this report.



## PEOPLE

### Community Grant Program

Services, activities, and the opportunities provided by community organisations are highly valuable to any community. Strong community organisations build resilience within the community and their presence means that during times when government spending is challenged, services within the community are less likely to be impacted. For these reasons it is in the interest of the Shire to support these organisations through the provision of funding.

### Community Quick Grant

Community Quick Grants are a mechanism to support local clubs and community groups for amounts up to \$500 (per organisation per annum). Quick Grants are available at any time and the application process is relatively straightforward.

Over the reporting period, the Shire provided \$5,535 through Quick Grants to 12 community groups.

Recipient	Activity
East Kimberley AFL	No alcohol signs
East Kimberley Volunteer Marine Rescue	Floating keyrings to promote app
Kununurra Neighbourhood House	Teddy Bear's Picnic
Kununurra Crazy Crocs	More Equipment
Kununurra Rotary	Blue Tree Project
Kununurra Scouts	Camping gear
Kununurra Toy and Puzzle Library	Library update
Ord River Pistol Club	Minor upgrades
Ord Valley Country Women's Association	International Women's day
WYAC	NAIDOC Week celebrations
Wyndham Historical Society	cover shipping cost of "three well known Australians" exhibition
Wyndham RSL	ANZAC Day

### Community Support Grant

In response to state of emergencies and times of crisis, the Shire offers one-off grants designed to support not-for-profit organisations and community groups to continue to maintain community services.

Recipient	Gant
Kununurra Markets	3,000
Wyndham historical Society	3,000

### Events Grant

The Events Grant category aims to support

organisations to develop and conduct sustainable local and regional community events that celebrate a diversity, creativity, inclusion and a vibrant community.

Events Grants are available to incorporated not-for-profit associations to assist with the delivery of events that deliver significant benefits to the community.

Recipient	Activity	Grant
Ord Valley Muster Events	Ord Valley Muster (didn't go ahead in 2022)	50,000
Lake Argyle Swim Inc.	Lake Argyle Swim	20,000
Kimberley Action Sports	Lake Argyle Adventure Race	12,000
Kununurra Bushman's Campdraft and Rodeo	Muster Rodeo	15,000
Kununurra Water Ski Club	Dam To Dam (didn't go ahead in 2022)	0
Kununurra Agricultural Society	Kununurra Agricultural Show	10,000
Ord River Sports Club	Black Tie Fundraiser	5,000
Toy and Puzzle Library	World Play Day	3,565

### Facility Grant - Buildings and Property

The Facility Grant - Buildings and Property aims to assist community groups within the Shire to upgrade,



Beats on the street, Shire worker dropping confectionary for Wyndham children

# 1 Healthy vibrant active communities

extend community facilities and equipment that will benefit the community.

The fund provides an opportunity to part fund an infrastructure project with strong community benefits on Shire reserves.

Recipient	Activity	Grant
Ord River Paddlers (Dragon Boat Club)	Storage shed infrastructure	15,000
Kimberley Action Sports	BMX track surface upgrade	8,000
Kununurra Neighbourhood House	Community Op Shop extension	12,000
Kununurra Water Ski Club	Working drawings for ablution block	10,000
Ord River Pistol Club	Solar power and lighting infrastructure	10,000

## Community Programs Grant

Community Programs Grant provides 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.

Recipient	Activity	Grant
Kununurra Neighbourhood House Inc.	Community Shed Program, Welcome to Kununurra Program	15,000
Kununurra Warriors Boxing Club	Coming Out Of The Shadows program	2,500

Kununurra Neighbourhood House delivered community workshops designed to Bring the community together to share and gain new skills and build social networks. The program included sessions designed for adults and children and included hair braiding; Lego Technic workshops; Multicultural cooking classes (Indian, Thai, Korean, European); Textile workshops (tie dye, screen printing, sewing, up cycling material; Bike maintenance and repair and Christmas themed workshops. Funding also supported the Welcome to Kununurra program that The program aims to help newcomers settle in and feel at home and prevent isolation and mental health issues. It offers orientation sessions, information packs and networking opportunities. Kununurra Warriors Boxing Club Coming Out Of The Shadows Boxing Program provided free weekly physical fitness sessions to develop confidence in vulnerable women between the age of 12 and 55.

## Rates assistance grants

Rates Assistance Grants provide the opportunity for not for profit community groups and associations occupying rateable land to apply for funding for the payment of their rates.

Over the 21/22 FY the Shire provided \$67,235 in Rates Assistance to 17 clubs and community groups.

## Future Leaders Award

The Shire is committed to develop and retain skilled people that both business and the wider community need to succeed. To help achieve this, Council established the Future Leaders Award. The award supports high achieving young people in the Shire, to assist with the cost of participating in an activity or program which focuses on leadership.

Recipient	Activity	Award
Tremane Irvine	Rugby League Championships in Perth	919

## Other donations and subsidies

The Shire also supported community groups through donations and subsidies including:

Recipient	Value
Kununurra Waringarri Aboriginal Corporation	75,000
East Kimberley Marketing Group Inc.	50,407
Kununurra Visitor Centre	33,000
Australia's North West Tourism	22,000
East Kimberley Chamber Of Commerce & Industry	11,000

## Community lease management

A community lease is an agreement between the Shire and a Community Group or Organisation. This agreement supports the organisation in conducting their activities/services, and in doing so, provides benefits to the wider community. In many cases this



Ord River Magpies Establish Community Lease for Club House



## PEOPLE

arrangement provides a service to the community that would otherwise not be available or would require significant Shire input and funding.

Leases provide exclusivity and security of tenure. Leases are in most cases viewed favourably, if not essential, by some funding providers for capital works grants. The security of tenure encourages Lessees to develop and maintain facilities and lease sites for the benefit of their members, and ultimately the wider community.

A new community leases was finalised during the reporting period for the Ord River Magpies Club in Kununurra.

### Recreation and Leisure

The Shire operates recreation and leisure facilities in Wyndham and Kununurra for the benefit of the community. The Shire aims to provide and facilitate a wide range of sport, recreation and healthy lifestyle opportunities for the community through the delivery of strategic infrastructure planning, facility management and leisure programming.

#### Wyndham Oval - Lights and Changeroom upgrade

This reporting year, the Shire was successful in obtaining funding from the Department of Local Government, Sport and Cultural Industries (DLGSC) Community Sporting and Recreation Facilities Fund (CSRFF) to assist with the upgrade of the sports oval floodlights and to construct new change room facilities at the Clarrie Cassidy Oval, Wyndham (more commonly known as Wyndham Oval).

These upgrades to the sporting facility were identified as important and necessary developments for the main users of the oval, the Port Wyndham Crocs Football Club, other user groups such as Garnduwa, Wyndham Aboriginal Youth Corporation, WAPOL Youth Programs, Ngnowar-Aerwah Aboriginal Corporation, and the wider community.

The lighting component consisted of 4 fixed steel 26m columns, LED floodlights capable of reaching 150lux, new transformer and all associated underground wiring. The lights were completed at the end of June and practical completion is likely to be done in early July.

At this point in time there were no Tender applications for the change room component of the project and the Shire are actively seeking further funding to complete

the project in the next financial year.

#### Kununurra Splash Park

The Kununurra Splash Park is expected to be completed early in the 2022/23 Financial Year. The State funded project will deliver a \$3.2M facility which is approximately 850m<sup>2</sup> play area which includes 7 waterslides at various heights and speed. Some are set beside each other in a mirrored formation, while others curve in a singular line onto the pad to offer patrons the option of an enclosed tube or open slide experience. The structure on which the slides are built will be fitted with additional water cannons, spraying beams, a giant dumper bucket and laser-cut panels designed by Waringarri Arts Aboriginal Corporation to reflect the region's local environment and culture.

The design of the splash park and equipment will provide children with more opportunities to develop gross-motor skills and spur imagination. The design has incorporated rocky spillways and weirs, duelling water cannons, random ground geysers, overhead showers, giant dumper buckets and adjustable features.



*Splash Park nearing completion*

The design includes an early childhood area that fetures a terraced area formed from hand-carved concrete to resemble a smooth natural rock finish which will provide access on one side to a series of interactive hand-controlled weirs that allow children to direct the flow and volume of water.

In celebration of the region's iconic flora and fauna, this section also includes a spouting hand-carved Boab Tree and a fibreglass nesting Crocodile complete with eggs - perfect for little ones to ride and

# 1 Healthy vibrant active communities

climb. The area is peppered with randomly sequenced ground sprays and a Toddler Tip 'N Fill feature which allows little ones to decant water from a series of buckets.

The Splash Park project was critical for the liveability of the Shire. It will add to tourism attraction, increase community connections and social inclusion, address safety and accessibility issues with the current infrastructure, and provide a safe space for families recreate around water. It has revitalised the Town Centre and during construction provided an economic boost to local businesses.

## Kununurra Leisure Centre Redevelopment

The Kununurra Leisure Centre redevelopment is an ongoing commitment from Council to address the structural issues of the ageing 25m pool. This project will be delivering critical community infrastructure that will increase sporting participation and physical activity, build social capital and expand regional capacity.

The proposed redeveloped Kununurra Aquatic and Leisure Centre on the existing site when completed will be modest, affordable from a capital outlay and an ongoing cost perspective, while remaining regionally significant; serving many communities and towns in the region.

This financial year concept design was completed and agreed upon by Council. It is anticipated that the project will go out for Design and Construct tender early in the financial year.



*Splash Park concrete works around baob feature*

## Wyndham Memorial Swimming Pool

Wyndham Memorial Swimming Pool is a popular facility for locals and visitors alike, offering a range of

aquatic activities and programs for all ages and abilities. The pool is adjacent to the Ted Birch Memorial Youth and Recreation Centre, which provides a multi-purpose space for community events and sports. The Wyndham Memorial Swimming Pool is a place where people can enjoy the benefits of swimming, socialise with others and have fun.



*Wyndham Memorial Swimming Pool*

## Ted Birch Memorial Youth and Recreation Centre

The Shire, with support of the State Government's Department of Communities, provides a range of services for young people aged between 12 and 18 years of age in Wyndham. The Shire's Wyndham Youth Officer delivered youth diversionary programs throughout the reporting period. The programs included structured recreational activities and life skills programs. During the reporting period the Shire delivered the following programs and structured recreational activities:

Young Women's Group - This program supports and resources young women in Wyndham. It teaches leadership skills, assists with employment opportunities and skill sets such as resume writing as well as helps develop vital life skills.

- Community Basketball competition
- School Holiday programs
- Mixed netball program
- Swim for Fruit
- Junior Lifeguard program

During the reporting period the Shire also worked collaboratively with other youth service providers. These partnerships allow all service providers the ability and capacity to deliver a diverse range of activities from the Ted Birch Memorial Youth and Recreation Centre that build the capacity, resilience and life skills among the town's youth.





## PEOPLE

### Recreation and Open Space

The Shire began the process of reviewing the Recreation and Open Space Plan with the intention of creating an updated document. Although this action was not completed, initial analysis of audit data for Shire reserves was undertaken. The review of the Recreation and Open Space Action Plan aims to identify projects and actions that address community needs within the Shire's limited available resources.

A number of open space projects began throughout this reporting period including awarding the tenders for the stage one of the Lakeside to Celebrity Tree Park foreshore trail as well as stage one of the shared loop pathway. It is expected that stage one of each of the projects will be completed in the 2022/23 financial year.

### Library Services

The Shire operates two Libraries; the Wyndham Library and the Kununurra School and Community Library (KSCL), the latter being jointly funded by the WA Government.

As with most areas of business and the community, the service was impacted by the restrictions due to

- Issued 38,130 items and provided help and access to many online services through the State Library
- 4,073 people access the internet through WiFi or PC and many more use the facility to use their own devices
- 2,017 carers and children accessed Storytime and Rhymetime sessions.
- Organised and celebrated Library Lovers Week, National Simultaneous Storytime, the Kimberley Writers Festival and Children's Book Week.
- Partnered with many community groups to host their events including the Kimberley Birds, the two Music School recitals and many training and information sessions.
- The library took possession of an artworks and book collection donated by Mary Margaret Durack.

### Seniors and Ageing

The Shire supports initiatives and strategies that support older people in ageing safely, happily, with dignity and respect. This includes grant funding, and advocacy to State and Federal governments.

### Children and families (0-11)

#### Kununurra Neighbourhood House

Kununurra Neighbourhood House (KNH) is a not-for-profit volunteer led community organisation open to all members of the community. During the year, KNH delivered community development programs for the Kununurra community including for families with young children at their Community Centre on Chestnut Avenue. The Shire continues to support the

#### Goal 1.3

Promote quality education, health, childcare, aged care and youth services



the Pandemic and needed to make regular adjustments to conform. Despite staff eventually falling ill to the virus, the doors remained open and the service running.

The highlights at the KSCL during the year included:

- Welcomed 60,548 people through the doors and signed up 714 new members



Craft workshop, Kununurra Neighbourhood House

# 1 Healthy vibrant active communities

group through funding, including the funding towards the popular community shed program. KNH also provide a variety of community events for children and families including Teddy Bears Picnic and Family Disco.

## Wyndham Child Care Centre

Wyndham Child Care Centre is the only child care service in Wyndham and is licensed for 20 children. The centre is owned by the Shire and leased to the community to provide vital support for working parents. During the year the Shire sought funding to increase capacity at the centre.

## Youth Services (12-24)



*Confidence and self-esteem by overcoming challenges, Neighbourhood House*

The Shire has been working 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 (KWAC), MG Corporation, Police (WAPOL), Youth Justice, Police and Community Youth Centre (PCYC), 54 Reasons (Save the Children), Wyndham Youth Aboriginal Corporation (WYAC), Kununurra Empowering Youth (KEY) 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 supports 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 WAPOL 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 support for the use of Shire managed facilities such as the Kununurra Leisure Centre, Shire ovals, multipurpose courts, Wyndham Memorial Swimming Pool and Ted Birch Memorial Youth and Recreation Centre 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



*Children and families screen print workshop, Kununurra Neighbourhood House*

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 number of services, including specialist services, the Shire's Wyndham Youth Service continues to link young people (and their families) to services where appropriate and available.



*WYAC youth program supported by the Shire, Ted Birch Memorial Youth and Recreation Centre*



Shire of Wyndham East Kimberley Baby Tree Program, Baby Tree Park, Wyndham

# Delivering Focus Area 2

## Enhancing the environment

*We value our Kimberley lifestyle and natural environment. We will work to improve the liveability of our towns and their connection to the surrounding environment.*



### 21/22 CBP Action Summary

**24** Actions



**11** Completed



**0** Not started

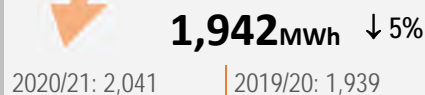


**13** Deferred

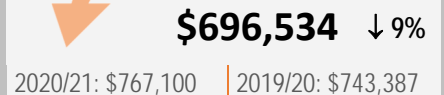
### Safety and crime prevention



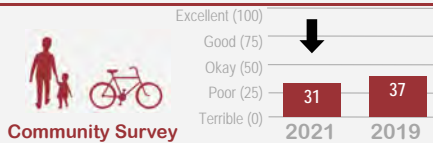
### Shire energy consumption



### Shire energy costs



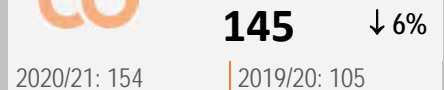
### Footpaths, cycleways and trails



### Recorded Crime - Kununurra



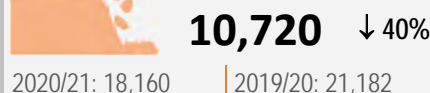
### Recorded Crime - Wyndham



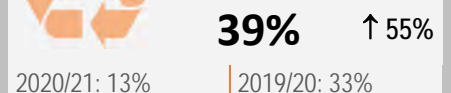
### Playgrounds, parks and reserves



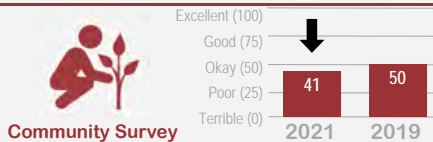
### Waste to landfill (Tonnes)



### Waste diverted from landfill



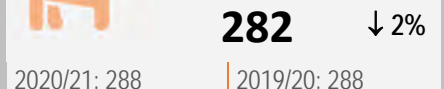
### Conservation management



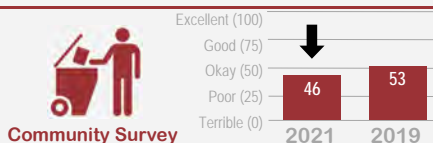
### Feral cats removed



### Stray dogs found



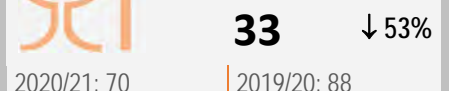
### Waste collection services



### Trees Planted



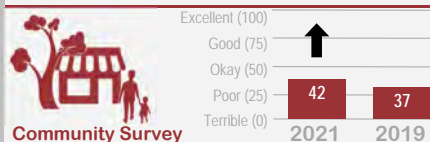
### Food Safety Assessments



### Maintenance of sealed roads



### Streetscapes, trees and verges



### Road fatalities



## Goal 2.1

Conserve the Shire's unique natural environment for the enjoyment of current and future generations

### Landscape conservation

The Shire has a number of reserves for the conservation of unique natural environments such as the Bastion's 2,810 hectares. Landscape conservation is an approach that brings people together across geographies, sectors, and cultures to collaborate on conserving our important landscapes and the myriad of ecological, cultural, and economic benefits they provide. During the year, the Shire continued conservation work of unique natural environments within Shire reserves.



Tree Planting at Wyndham Croc Park

### Better Access to Country

#### Trails

Shire staff have progressed planning for work on the path from Celebrity Tree park to Swim Beach in Kununurra. Works have required survey, and design for installation of upgraded culverts, raising sections of path to prevent flooding during wet season, and drainage improvements to the surrounding area.

#### Boating facilities

The Shire maintains a number of important boating facilities for community and visitor use. The Shire has continued to seek opportunities to improve maintenance of the Anthons Landing pontoon. Different methods will need to be considered to ensure

the longest possible life of this important community asset. During the year regular repair work was carried out as required. Shire officers also continue to seek grant funding opportunities for replacement of the Wyndham Boat Ramp Jetty.

#### Remote access roads

During the year, Officers progressed with the undedication of Carlton Hill Road to transfer the management and maintenance of the road to the landowner, but retain public access rights for residents and visitors. The Shire has initiated this proposal in accordance with section 58 (3) of the Land Administration Act 1997, which requires public notice and consultation before any permanent partial closure of a road. Shire officers have stated that the main reason for the proposal are to reduce costs, improve safety and respect the wishes of the landowner.

### Manage Waste Sustainably

The Shire manages two landfill facilities; one in Wyndham and one in Kununurra. The operational costs associated with these facilities is approximately \$2.6M to process almost 57,000m<sup>3</sup> of waste.

During the year, works were undertaken to improve facilities at the Wyndham Landfill including the replacement the site office. Future planned works include additional shade to improve thermal efficiency.

The Shire continued investigation into the expansion of the Wyndham Landfill and for acquiring crown land for the development of a new landfill site near Kununurra. Officers have Identified a suitable parcel of crown land and have been negotiating access and compensation for the surrender of the pastoral lease.

Monitoring of ground water occurs on a quarterly basis to ensure environmental compliance with weed control and rehabilitation works of the landfill site are ongoing.

Tyre recycling continues through third party recycling into Perth. Steel and other metals are being recycled to offshore locations. "Tech waste" is recycled to Darwin



Health and Safety inspection, Kununurra Landfill

## 2 Enhancing the environment

and Drum muster continues to receive numerous plastic drums and containers for recycling.

The Shire continues to ensure important competencies of staff and equipment operators are met with additional training and safe work practices.

In terms of compliance at the two sites, no breaches of the Shire's Department of Water and Environmental Regulations (DWER) Licences were reported.

### Refuse collection

The Shire provides weekly roadside bin collection to over 3,000 bins each week through its contractor - Cleanaway.

Waste disposal is a major cost for the Shire and the community. During 2021/22, the cost of household refuse collection services was in excess of \$502,000. The Shire continues to accept free domestic waste to provide better value for rates and help reduce littering.

### Keeping the Streets Clean

The Shire strives to ensure local streets and parks are kept clean and tidy. To do this, the Shire engages a local contractor, Cleanaway, to undertake a daily litter removal service within Kununurra, which occurs between 4am - 6am.



Due to staff shortages by our contractors, street sweeping services could not be delivered through the whole year. As a result, Council approved the purchase of a streetsweeper to be operated by the Shire, ensuring continuity of service to the community. Additionally, Shire depot staff undertake daily inspection and litter pickup in hotspots and high use areas.

### **Waste reduction (reduce, reuse, recycle)**

The Shire continues to provide recycling options as part of the Waste Management Plan.

The Shire continues to offer:

- Chemical container recycling through the DrumMuster scheme;
- Tyre recycling
- Used car battery and fire extinguisher recycling;
- Used oil recycling; and
- An off-site tip shop delivered by Revive (East Kimberley Job Pathways).

The Shire works closely with scrap metal merchants to collect and recycle scrap steel which is collected and separated at both landfill sites.

### REDUCE

- Bulk buy when possible, but don't buy more than can be used
- Choose products with less packaging
- Choose products with reusable/recyclable packaging
- Carry reusable shopping bags and reuse containers over and over again
- Buy quality goods that will last



### REUSE

- Look for products in reusable, refillable or recyclable packaging when shopping
- Donate unwanted clothing, furniture and white goods to charities
- Enquire if goods can be repaired rather than replaced
- Hold a garage sale
- Use rechargeable batteries rather than single-use batteries

### RECYCLE

- Only recycle after trying to reduce and reuse
- Find out if you can recycle before putting it in the bin



*Shire Officers engaging in Clean up Australia Day*



## PLACE

## Goal 2.2

Provide sustainable public infrastructure that serves the current and future needs of the community

## Capital Works

Roads and bridges

The Shire has developed a 5 year maintenance plan for all existing structures following investigation of all Shire Bridge structures.

Key Works over the last 12 months have included:

- Reseal works on urban and rural roads to preserve the life of existing assets
- Drainage and road works to Nutwood Crescent and Rosewood Avenue and drainage installation on Bandicoot Drive
- DRFAWA AGRN 907 and 951 works on the Gibb River - Kalumburu Road and Port Warrender Road.
- Blackspot improvements to St Peters Way (Stage 1)
- Blackspot improvements to Weaber Plain Road and Ironwood Drive, kerb, footpath and lighting installation.
- Stock Route Road, reconstruct failed sections and reseal
- Research Station Road, reconstruct failed sections and reseal
- Dulverton Street, reconstruct failed sections and reseal
- Ivanhoe Road self performing works test, shoulder stabilisation
- St Johns Ambulance Driveway, Wyndham

In terms of planning for the future, the Shire has progressed the survey and design works for the following assets:

- Carlton Hill Road, road design and bridges design completed.
- Bartyes Road design completed
- Black Spot Project survey and design for St Peters Way (Stage 2)
- Black Spot Project survey and design for Coolibah-Ironwood Drive Intersection

- Black Spot Project survey and design for Mulligan Lagoon Road

Annual Level 1 inspection of Bridge assets was performed and submitted to MRWA, with operational staff completing priority maintenance items.

Footpaths and cycleways

During the year, the Shire completed construction of stage one of the Kununurra Shared Loop Path. The Kununurra Shared Loop Path is an off-road pathway for shared use by bicycle riders and walkers forming a circular route looping around the town linking strategic destinations with residential areas. The new path will provide an important connection to schools, health facilities and town based Aboriginal communities. The path also seeks to address feedback from the community that parents are reluctant to allow their children to cycle to school due to safety concerns with lack of a safe cycle path.

The Shire also constructed a section of shared path connecting the Shared Loop Path to the Kununurra Foreshore Trail near the Big Boab. Construction of stage 1 of Kununurra Foreshore Path through Celebrity Tree Park was also completed that will follow the Lily Creek Lagoon foreshore.



Kununurra Shared Loop Path Stage 2, Iron Wood Drive

# 2 Enhancing the environment

## Make towns safe and inviting for locals and visitors

### Marine assets

The Wyndham Boat Ramp Floating Jetty is the subject of a design grant, supplied by the Department of Transport. Funding has been expended in the financial period on progressing further community consultation, to assist in design of a structure fit for local use. Additional work will be required on cost, material and staged installation, and seeking funding capable of replacing the existing aged infrastructure.

Anthons landing has been subject to ongoing regular maintenance, including works that required temporary partial closure of the landing on several occasions. Annual inspection of structures was carried out by Infrastructure Services. Pontoon maintenance is required on this structure, but the Shire has to date been unable to attract local contractors to progress the required works. Requests for Tender will be progressed to a wider field, in order to progress this priority project.

### Drainage

The Shire completed a drainage solution at the Ewin Early Learning Centre using an in-house team to help prevent localised flooding during heavy rain events.

Planning has been progress for extension of works on Bandicoot Drive in Kununurra, specifically from the intersection with Pruinosa Street, to the newly installed works. Additional drainage works are planned for next year include Barringtonia intersection drainage and Weaber Plain and Ironwood intersection drainage.

The Shire's drainage reserve, maintained for future drainage improvements, As of 30 June 2022, the balance of the drainage reserve was \$645,586, which reflects the Shire's prudent management and planning.



### Property management

The Shire provides and maintains Shire owned housing to attract and retain staff. Maintenance Works were undertaken to ensure that the Shire houses retain

their value and a consistent level of service is met across all of our residential properties.

Significant works have been conducted at the Wyndham Community Centre, Wyndham Child Care Centre, East Kimberley Tourism House, Wyndham Landfill site office, Ewin Early Learning Centre cabinetry and the Kununurra Skate park. This does not include the ongoing general maintenance to the Shires building assets subject to wear and tear, and vandalism.

### Goal 2.3

### Make towns safe and inviting for locals and visitors

### **Town Maintenance**

Maintenance of Shire assets and community areas has continued through the financial year. Local contractors have been engaged to undertake approximately \$40,000 worth of patching (jet) enabling works crews to get an early start on cleaning drains and lids prior to the wet season.

### Cemeteries

The Shire maintains the Kununurra and Wyndham Cemeteries and prepares graves for burials at both of these locations. Kununurra and Wyndham staff assist with any other cemetery related enquires that come through. Such as locating plot locations for families of past burials, assisting in the process of monument/ headstone instalments or grave beautification works.

During the past Financial year, the Shire has had a total of 29 Burials.

### Parks and Gardens

The Shire's Parks and Gardens crew has continued to enhance the Shires amenity for the ongoing enjoyment of the Wyndham and Kununurra communities.

The team have continued to maintain community assets to a high standard through scheduled routine maintenance.

The new financial year will see the planning process for new areas under irrigation bringing even more greenspace to the Wyndham and Kununurra communities.





## PLACE

## Community Safety and Crime Prevention

### Kununurra Wyndham Alcohol Accord

The Shire continued to host the Kununurra Wyndham Alcohol Accord and provide administrative support to the group. The Kununurra and Wyndham Alcohol Accord met 11 times in this financial year and elected a new Chairperson. The Accord advocated for pop up COVID vaccination clinics close to the liquor outlets. The Accord connected with the Broome Alcohol Accord to share meeting minutes and to strengthen advocacy. The Accord also wrote letters to the Ministers supporting and advocating for changes to the Banned Drinkers Register to allow Police at a local level to add people onto the BDR.

### Community Safety Plan

A draft Community Safety and Crime Prevention Plan has been developed. Plans to workshop the document with relevant stakeholders was again deferred to next financial year.

### Recorded Crime

Crime statistics provide an important tool for communities to see trends over time and will assist in the evaluation of crime prevention and associated programs. Documented increases in recorded crime can be used by the community to advocate and lobby for additional resources and funding such as youth programs.

Crime statistics provide an important tool for communities to see trends over time and will assist in the evaluation of crime prevention and associated programs. Documented increases in recorded crime can be used by the community to advocate and lobby for additional resources and funding such as youth programs.

During 2021/22 there were 1,885 crimes recorded across the Shire. 1,472 crimes were recorded in Kununurra and 145 in Wyndham.



Rangers keeping highways and intersections clear of hazards

### Road Safety

During the year there were three road traffic fatalities reported in the Shire.

- A 38-year-old male driver died on Ivanhoe Road (a Shire managed road) when a car came off the road and crushed into the M1 irrigation channel.
- A 38-year-old female pedestrian was fatally struck by a car on Konkerberry Drive (a Shire managed road) in Kununurra near Banksia Street.
- A 48 year old male driver died after their car rolled on a bend in the Great North Highway (MRWA managed road) approximately six kilometres south of Parry Creek Road intersection.

### Ranger Services

Ranger Services exist to initiate and implement enforcement of relevant legislation in accordance with Council policy and Local Government Acts to ensure the protection of amenities for the residents of the Shire. They ensure public health and safety through the provision of regulatory services.

Over the last 12 months, Ranger Services have extended the dog off lead areas within Kununurra to provide an additional grassed exercise area and an off lead walking trail.

Increased patrols of Ivanhoe Crossing, together with the placement of more bins, have assisted in reducing the amount of littering within the area.

The new Australian Fire Danger Rating System was introduced on the 1st September, updating Fire Danger Rating Signage within Kununurra and Wyndham and fire permits issued by the Shire's Fire Control Officers.

Upgrades to the Animal Management Facility have been made providing a safer and more secure facility for not only the animals being housed but staff attending.



Dangerous Dogs, East Kimberley communities

# 2 Enhancing the environment

## Make towns safe and inviting for locals and visitors

### Community awareness and education

Ranger Services endeavour to provide clear and concise information delivery to the public to educate, inform and work together towards a safe environment for all to enjoy.

Ranger Services have been utilising different Social Media platforms to supply information to the public regarding a range of various issues including Animal Control, Fire management, Littering and Parking.

Rangers have attended community events to provide a platform for members of the public to ask questions, obtain information and provide an opportunity to increase the positive perception of the Ranger Team to the Community.

### Animal Management

Rangers support and promote a strong customer service focus, providing advice and information to staff and the community about matters relating to Ranger Service functions and focusing on Animal Management throughout the Shire.

The Animal Management Facility has had several minor upgrades to ensure the safety of all animals housed and staff working within the facility.

The introduction of a purpose built cat enclosure has allowed Rangers to house lost cats in an attempt to locate their owners or give them the opportunity to be rehomed. A timed micro-spray sprinkler system has been installed to provide relief from the heat, ensuring animals housed are as comfortable as possible.

### Litter reduction

Ranger Services have continued their litter and rubbish management efforts with the identification, monitoring and enforcement of illegal dumping within the Shire.

Regular patrols of identified “hot-spots” are conducted as a matter of routine in an attempt to reduce illegal littering throughout the community. The placement of additional bins in several areas throughout the community has assisted in reducing the amount of litter being disposed of incorrectly.

### Illegal camping and parking

Rangers conduct patrols of the Shire to identify illegal campers and prevent not only illegal activities such as littering and fire control but to educate people by informing them of current legislation, policy and procedures.

Instances of illegal camping have significantly reduced after COVID. Rangers have installed signage throughout the Shire in areas where illegal camping activities occur on a regular basis. Rangers always intend to educate illegal campers advising them where they can and can't camp and provide them with hard copy information of the rules within the Shire of Wyndham East Kimberley.

### **Bushfire and Emergency Management**

#### Bushfire management and bushfire brigades

DFES and the Shire have a Memorandum of Understanding giving the control of the Bushfire Brigades to DFES.

Ranger vehicles have been fitted out with slip-on fire fighting units. These have provided valuable assistance to DFES in responding to fire call outs throughout the Shire. A fast response to these fires by Rangers has assisted in reducing the severity and range of fires throughout the community.

Working closely with outside agencies, fire control matters have been a priority, focusing on firebreaks, fire permits and fire hazard properties.

Bushfire Advisory Committee meetings have been held working together with outside agencies to ensure fire preparedness, control and response.

Rangers are responsible, as Fire Control Officers, to issue fire permits, monitor, maintain and change the Fire rating signs throughout the community. Rangers inspect properties to ensure they are not a fire hazard. Hazard reduction notices are given to properties that have been identified as a fire hazard and are in breach of the *Bush Fires Act 1954*.

#### Local Emergency Management

The Shire's Senior Ranger and Emergency Services Coordinator is responsible for the organisation of the Local Emergency Management Committee (LEMC). This committee involves various outside agencies, LEMC meets four times a year at minimum to discuss matters in relation to emergency management.

The Local Emergency Management Arrangements (LEMA), Recovery Plan and Evacuation Plan have been reviewed, changed, updated and now approved. This process has been undertaken for the past few years involving risk management workshops, development workshops and reviews and outside agency approvals by the District and State Emergency



## PLACE

Management Committees. (DEMC / SEMC).

The newly approved Local Emergency Management Arrangements and Recovery Plan can be found on the Shire's Website.

### Building and Compliance

The construction value of the 76 Building Permits (BA4) issued by the Shire for the year was \$12,159,538, which is reflective of an approximately 35% increase in construction works compared to \$8,928,158 in 2020-2021, however is still significantly less than \$26,232,802 in 2018/2019.

In addition to building permits, the following assessments, permits and certificates were issued:

- 51 Certificates of Design Compliance (BA3)
- 2 Demolition Permits (BA6)
- 6 Occupancy Permits (BA10)
- 3 Building Approval Certificates (BA14)
- 3 Certificates of Construction Compliance (BA17)
- 2 Certificates of Building Compliance (BA18)
- 15 Bushfire Attack Level (BAL) Assessments

The Shire also provides an External Certification Service and issued a number of additional Certificates of Design Compliances (CDC) to the following applicants:

- City of Karratha - 7
- Department of Communities - 1
- Kimberley Green Construction - 2

### Pool assessments

141 inspections for swimming pool security compliance (minimum four-year interval) were undertaken in compliance with the relevant regulations.

### Major works

The only building approval issued for works in excess of \$1 million for the financial year was the Kununurra Splashpark which had a construction value of \$3.3 million.

State Permit Authorities (Housing Authority/ Department of Finance) have issued 4 Building Permits with a construction value totalling \$3,087,196.

Major projects included the erection of four new lighting towers at Clarry Cassidy Oval in Wyndham (\$900,000), and the renovation and extension of the Artopia Gallery

building to establish a location for the Headspace program in Kununurra (\$994,609).

### Environmental Health

#### Environmental Health Assessments

The Shire's Environmental Health Services is responsible for monitoring aspects of the natural and built environment that may affect human health. This includes administering the Public Health Act 2016, the Health (Miscellaneous Provisions) Act 1911, the Food Act 2008, the Environmental Protection Act 1986 and the Caravan Parks and Camping Grounds Act 1995 and subsidiary legislation.

Premises bound by the Health (Miscellaneous Provisions) Act 1911, the Food Act 2008 include lodging houses, public buildings, public swimming pools and beauty and skin penetration establishments. These premises are subject to annual inspections to ensure that health and safety standards are maintained.

Assessments	2020/21	2021/22
Health assessments	28	33
Food Safety assessments	70	45
Public swimming pool sampling	270	209
Public event assessments	6	7
Septic systems approval for use	9	13

#### Food Safety Assessments

Food businesses are bound by the Food Act 2008 and given a risk classification which determines the inspection frequency. This year saw an additional 15 new food businesses start in the Shire; saw 10 businesses cancel their registration, taking the number of registered businesses to 148; the majority of these are classified as medium risk. A total of 45 inspections were carried out to monitor food safety and hygiene in local food businesses, with a further 21 temporary food stalls set up at public events.

#### Public Swimming Pool Sampling

In accordance with the Health (Aquatic Facilities) Regulations 2007, the Shire samples all public accessible swimming pools (including those at resorts, caravan parks and other holiday accommodation) monthly whilst the facilities are open for use. These

## 2 Enhancing the environment

### Make towns safe and inviting for locals and visitors

samples are sent to Perth for microbial analysis to determine the safety of the water. During this financial year, 209 samples were collected. Of these, 2 re-samples were collected in response to unsatisfactory microbiological results requiring action. This included 1 sample positive for *Pseudomonas aeruginosa* and 1 sample positive for *Thermophilic Naegleria*.

#### Mosquitoes

The Shire's Environmental Health Officers raise community awareness of the risk of mosquitoes through a number of community awareness stands at community events. In addition to these, a number of online social media posts were shared amongst the community at key times during the year (such as the build up to the wet season, and also in the weeks leading up to the tourist season) to ensure the community is informed of any emerging trends or activities being undertaken by Shire staff.

The Shire has continued to promote the WA Department of Health's "Fight the Bite" campaign. The three central messages are to 'Cover up', 'Repel' (using repellents), and to 'Clean up' areas around the home where mosquitoes can breed. This campaign is aimed at reducing mosquito-borne diseases that affect individuals and communities. This information can also be seen at the Kununurra Picture Garden outdoor movies throughout the year. Information pamphlets were also sent to local accommodation businesses to display and be available for all visitors upon check ins, with a summary on the Fight the Bite message as well as the precautions to

be taken to prevent being bitten.

In addition to raising community awareness regarding mosquitoes, mosquito surveillance is also an ongoing activity undertaken by staff, more heavily in the wet season especially after rain events. It was anticipated that there would be a rise in the number of mosquitoes in and around the townsites due to the confirmed La Nina weather forecast during the 2021/22 wet season that would bring increased rainfall to the area, however the SHire actually saw a decrease in the total rainfall than the previous year. Surveillance was increased during these periods to determine and prevent potential mosquito breeding sites.

During the 2020/21 financial year a total of 11 rounds of mosquito surveillance to determine standing/stagnant water for potential mosquito breeding sites. A total of 109 sites were surveyed over both Kununurra and Wyndham townsites, with 46 of these sites being treated to reduce or prevent mosquito larvae.

#### Public events

The Shire ensures that public events that are held within the area pose minimal risk to public health and safety, and to ensure that they are operated to and within required standards. All public events are bound by the Health (Public Building) Regulations 1992 and are given a risk classification to determine the level of health and safety arrangements an organiser must comply with.

Within the 2020/21 period, 53 event applications were

# ★ FIGHT *the* BITE ★

## STOP MOSQUITOES BREEDING IN YOUR BACKYARD

## COVER, EMPTY OR DISCARD ANY WATER HOLDING CONTAINERS





## PLACE

received by the Shire, with 42 approvals issued and 7 acknowledgement letters provided for the very low risk events. Due to the ever changing COVID requirements, some events were not able to proceed, while others were required to have strict maximum capacity limits placed upon them to fall in line with the Phase 3 and Phase 4 requirements that were in place at the time of the event. These capacity limits impacted on some of the annual events in the Shire such as the Ord Valley Muster and the Kununurra Rodeo.

### Health Complaints Received

A total of 44 complaints were received and investigated in 2020/21, with almost half of these being in regards to excessive noise. This is a 35% increase on the number of complaints that the Shire had received in the previous 2020/21 financial year.

Complaint Type	2020/21	2021/22
Noise	12	20
Mosquitoes	3	11
Waste	7	6
Food	2	3
Smoke	0	1
Odour	0	1
Asbestos	0	0
Housing conditions	2	2
Total complaints	26	44

### **Strategic Land Use Planning**

Officers continue to collaborate with UDLA landscape architects with regards to streetscaping and landscaping improvements for both Kununurra and Wyndham town centres. Landscaping and lighting works are proposed to the Coolibah Civic Area located to the front of the new water playground, to



complement the development, and it is expected that these works will be undertaken in 2023.

Amendment 1 (Omnibus) was approved by the Minister for Planning in May 2022, which corrected a number of minor anomalies and textual and mapping areas.

Officers continued the Local Planning Policy review, with a number of policies being reviewed, updated and/or rescinded. The review will continue into the next financial year.

### **Statutory land use planning**

54 Development Applications were received and 50 approvals were issued, with 98.5% of those issued within statutory timeframes. The total number of applications is slightly less than the previous year (56 in the previous year).

The majority of development approvals issued were for use and development within Kununurra and surrounds, with a mix of applications for residential development, tourism development and home based businesses.

Officers responded to 3 subdivision referrals from the Western Australian Planning Commission and issued 3 subdivision clearances for subdivision within Kununurra.

### Highlights:

Development approvals of significance issued during the year include:

- \$750,000 redevelopment of Lily Lagoon Resort (formerly Lakeside Resort), Casuarina Way, Kununurra
- \$850,000 redevelopment of Art Gallery to incorporate Headspace Centre, Konkerberry Drive, Kununurra
- 6 development approvals issued for residential development in Valentines Falls estate
- 23 home based business development approvals issued (5 new, 18 renewals).

## Economic Prosperity



*For the Shire to be open for business with a growing and successful economy and jobs for all.*

### PROSPERITY

#### 2021/22 CBP Action Summary

**14** Actions



**10** Completed



**0** Not started



**4** Deferred



Wyndham Port



EKRA Aircraft movements

**10,908** ↑ 17%

2020/21: 7,917

2019/20: 6,762



EKRA Passenger numbers

**90,341** ↑ 38%

2020/21: 65,565

2019/20: 60,416

#### Economic development



Community Survey



Wyndham Aircraft movements

**382** ↑ 16%

2020/21: 327

2019/20: 313



Building Approvals

**80** ↓ 9%

2020/21: 88

2019/20: 91

#### Promoting the Shire as a place



Community Survey



Planning Approvals

**50** ↓ 12%

2020/21: 57

2019/20: 33



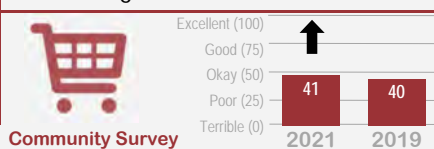
Construction Value

**\$15.25m** ↓ 3%

2020/21: \$15.78m

2019/20: \$14.41m

#### Access to goods and services



Community Survey



Shire spend with local businesses

**\$6.1m** ↑ 23%

2020/21: \$4.95m

2019/20: \$3.24m



Percentage spend with local businesses

**25%** ↓ 34%

2020/21: 38%

2019/20: 24%

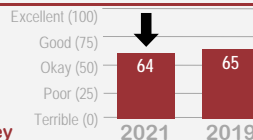
#### Telecommunications & internet



Community Survey



Airport facilities & services



Community Survey



Businesses registered in the Shire

**593** ↓ 8%

2020: 645

2019: 700

### Goal 3.1

To deliver the critical infrastructure that will create the conditions for economic growth across the Shire

#### Advocacy for economic development

The Shire continues to advocate for projects in the region. A list of potential projects in the region has been compiled and is being regularly updated. The potential projects highlight the considerable infrastructure gaps that will arise to accommodate these projects. Enabling infrastructure such as upgrades to roads, provision of affordable housing, child care, etc will need to be addressed quickly. Further, to be able to attract and retain a skilled workforce, improved liveability that provides better connectivity (air and ICT) for family and friends interactions will be essential for our remote region. The Shire continues to engage with Federal and State governments and other stakeholders to address these issues.

#### Economic Development Strategy

The Shire's Economic Development Strategy (EDS) is a comprehensive plan to foster sustainable growth and prosperity in the region. The EDS outlines four strategic priorities: enhancing liveability and community wellbeing; strengthening tourism and cultural assets; diversifying the economy and supporting local businesses, and improving infrastructure and connectivity. Since the launch of the EDS in 2019, the Shire has made significant progress in delivering its objectives and actions. Some of the achievements include:

- Review of the Tourism Destination Management Plan, which will guide the development and promotion of tourism products and experiences in the region;
- Establishing a Business Support Program, which offers mentoring, training, networking and grants to local businesses;

- Completing a feasibility study for a Renewable Energy Microgrid project, which will explore the potential of using renewable energy sources to reduce power costs and emissions; and
- Securing funding to undertake a study into community resilience to major events such as cyclones in areas such as Kalumburu and Wyndham and the need for other infrastructure such as evacuation centres.

#### East Kimberley Regional Airport (EKRA)

The East Kimberley Regional Airport (EKRA) is a certified aerodrome and a security control airport that provides regular passenger air services as well as charter and private flight operations. In 2021/22, the



airport maintained its safety standards and compliance with regulatory requirements.

#### EKRA Property Management

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 grant application process was challenging and time-consuming, but the Administration ensured that the projects aligned with the funding criteria. However, the procurement process has been delayed by cost escalation and low contractor availability. The Shire



# 3 Economic Prosperity

may have to adjust the scope or budget of the project accordingly. The expected start date for the contractors is in the second quarter of 2023. The Shire also applied for Stage 2 of the EKRA upgrade works under BBRF Round 6, but this program was cancelled by the new Federal Labor Government.

## EKRA Security and Emergency Management

The EKRA experienced a fatal plane crash during the year. The crash occurred on October 14th, 2021, when a fire broke out on a charter flight from Broome filling the cabin with smoke. The plane crashed 800 metres short of the runway near the Ord River, killing one passenger and injuring the pilot. The incident triggered an investigation by the Australian Transport Safety Bureau. The airport management expressed its condolences to the victim's family and its support for the injured pilot. It also implemented additional safety measures and protocols to ensure the highest standards of aviation safety at EKRA.

## **Wyndham Airport**

### Wyndham Airport Operations

The Shire continues to invest in the Wyndham Airport to ensure that this vital community asset is maintained accordingly.

### Wyndham Airport Property Management

Further upcoming projects will see drainage works and fencing.

## **Goal 3.2**

To be business friendly and the Shire of choice for inward investment in the Kimberley

## **Tourism**

Tourism is a major economic driver for the region. Tourism has had a mixed year in the Shire with border closures contributing towards a reduction in activity. The industry is currently challenged with a shortage of skilled workers made worse by the lack of affordable accommodation in the Shire. As a result, many operators are not operating at full capacity even though they have had a very busy year. While housing is not the Shire's core business, the Shire has had to intervene in the market due to market failure. The affordable housing issue is also crucial to the attraction and retention of workers in the region, particularly for critical service sectors such as child care. The State Government has continued support

for subsidised airfares for residents flying between Kununurra and Perth.

## **Significant economic activity during the year**

### Knox Plain Development

Knox Plain is an area of land near Kununurra in Western Australia that is part of the Ord Irrigation Scheme. It covers about 6000 hectares and is leased by Kimberley Agricultural Investment (KAI), a Chinese-owned company that plans to grow cotton and other crops on the land. However, the development of Knox Plain has been delayed by environmental approvals related to a rare plant species called Typhonium sp. Kununurra, which was found on the site by the Department of Biodiversity, Conservation and Attractions in March 2020. The plant is endemic to the region and has not been formally described or assessed for conservation status. KAI is working with the department and other stakeholders to resolve the issue as soon as possible. The development of Knox Plain is seen as crucial for the viability of the development of the proposed local cotton gin.

### Cotton Gin

The Kununurra Cotton Gin is a project that aims to establish a sustainable cotton industry in the Ord Valley. The project involves the construction of a new multi-user cotton gin in Kununurra with an initial processing capacity of 100,000 bales per year. The project is supported by a \$32 million loan from the Northern Australia Infrastructure Facility (NAIF) and a \$4 million contribution from the State Government. The project is led by the Kimberley Cotton Company, a joint venture between local and international investors. The project is expected to create up to 300 jobs during construction and 50 ongoing jobs once operational. The project will also provide opportunities for local farmers to diversify their crops and increase their income.

The Shire continues to work with the agricultural sector to grow local jobs and supports a private sector development of a cotton gin in Kununurra.

### Cambridge Hotel Development

The Cambridge Hotel Development is a significant hotel redevelopment proposed at the entrance to Kununurra. The development aims to provide luxury accommodation and services to visitors who want to explore the natural beauty and cultural heritage of the area. The redevelopment will feature spacious rooms and suites, a rooftop viewing area, a restaurant and a





## PROSPERITY

conference and event space. The redevelopment is expected to improve the visual amenity to Messmate Way. The redevelopment is expected to start in late 2022 and expected will create 100 jobs for the local economy.



*Proposed Cambridge Hotel Development, Kununurra*

### Sorby Hills Mine

The Sorby Hills silver-lead-zinc deposit is located 50km north of Kununurra. Discovered in 1971, it is being developed by Boab Metals Limited as a joint venture with Henan Yuguang, China's largest lead smelting enterprise and largest silver producer. Major infrastructure at the project will include processing plant, administration and maintenance buildings, tailings storage facility, waste dumps, and evaporation area. The produced concentrates are proposed to be transported to Wyndham Port using existing sealed roads creating jobs in Wyndham. Workers are proposed to be accommodated in Kununurra and transported to the site daily. The project is expected to involve over 200 construction personnel at its peak and over 170 operations personnel. In August 2020, Boab released the results of an updated Pre-Feasibility Study and hope to make a final investment decision in 2023.

Boab Metals has agreed to support Ord Valley Muster by becoming the new naming sponsor for the Ord Valley Muster in 2022 and 2023.

### Green Hydrogen

Hydrogen production is a promising industry for the East Kimberley region of Western Australia, where abundant renewable energy resources and strategic location offer competitive advantages. Several projects have been proposed or initiated to explore the potential of hydrogen as a clean and versatile fuel source. These projects demonstrate the growing interest and investment in hydrogen production in the East Kimberley region, which could create economic opportunities and environmental benefits for the local community and beyond.

The Shire will continue to engage with the project

proponents to support the establishment of this industry in the region.

### Regional Price Preference Policy

The Council has a Regional Price Preference Policy in place to promote and support local businesses and the community by giving preferential consideration to Regional Businesses and Regional Content when considering the provision of goods and services via tender and quotation.

During the year the Shire awarded contracts valued at \$6.1m to local businesses.

### Contracts and Procurement

The Shire is committed to ensuring value for money is being delivered to ratepayers.

The Shire uses the online platform Vendorpanel to undertake procurement activities and to engage with suppliers. The majority of local suppliers are registered suppliers in Vendorpanel and the Shire continues to encourage new businesses to register.

During the year the Shire issued 13 public tenders in accordance with the Shire's Purchasing Policy.

## Goal 3.3

### Develop and retain skilled people that business needs to succeed

The Shire has continued to advocate for services to help retain skilled workers including affordable housing, flight subsidies and improved telecommunications such as mobile black spot funding.

Employee skills development is a key factor for enhancing the productivity and competitiveness of businesses in the East Kimberley region. The region offers diverse opportunities for economic growth, however, it also faces a significant skills shortage and low educational attainment. Therefore, it is essential to invest in training and education programs that can equip the local workforce with relevant and transferable skills that meet the current and future needs of employers and customers. Employee skills development can also foster innovation, entrepreneurship and social inclusion in the region.

# Delivering Focus Area 4

## Civic Leadership



PERFORMANCE

*We will deliver Shire services to the community efficiently, and provide leadership and governance that is future thinking, transparent, accountable and relevant.*

### 2021/22 CBP Action Summary

**8** Actions



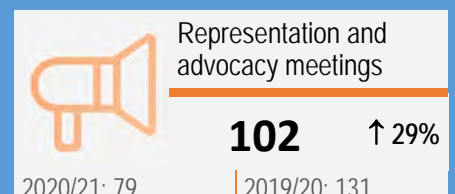
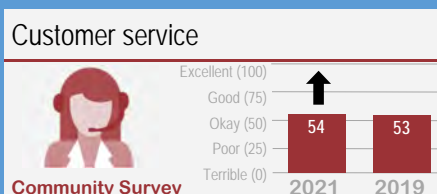
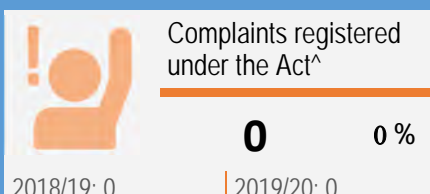
**4** Completed



**0** Not started



**4** Deferred



<sup>^</sup> The Local Government Act 1995 s5.121 requires the Shire's complaints officer to maintain a register of complaints which records all complaints that result in an action under the Local Government Act s5.121 (6)(b) or (c).

## Goal 4.1

### Effective representation through advocacy at a regional, state and national level

#### Partnerships and Advocacy

During the year, the Shire has been pursuing the Memorandum of Understanding (MoU) between Shire and MG Corporation. Both parties have agreed to collaborate to improve employment outcomes for Indigenous Australians.

The Kimberley Regional Group (KRG), of which the Shire is a part of, held a series of meetings with State Government Ministers and officials in relation to the level of crime in the Kimberley and strategies to address family dysfunction, over-crowded housing, alcohol abuse and the low school attendance rates, which are being experienced across the Kimberley.

The Shire submitted applications for funding under the Building Better Regions Fund (BBRF) for Stage 1 of the East Kimberley Regional Airport (EKRA) upgrade and successfully secured \$7.5 million.

The Shire continues to work with all potential partners and State and Federal governments to advance



Shire Presidents meet with State Government Ministers in Perth

infrastructure delivery in key areas including, but not limited to, improvements to our road network, air and land side developments at the EKRA, improvements to infrastructure in Wyndham (including at the Port of Wyndham) and digital connectivity in Kununurra and Wyndham.

#### Council representation on external committees

The Council actively represented the community and provided input to decisions affecting the Shire through membership the following committees not administered by the Shire:

- WALGA Kimberley Zone / Regional Collaborative Group
- Kununurra and Wyndham Alcohol Accord
- Kimberley Regional Road Group
- Kununurra Community and School Library Committee
- Kununurra Visitor Centre
- East Kimberley Marketing Group
- SWEK Roadwise Committee
- East Kimberley Air Access Coordination Group

## Goal 4.2

### Good decision making through engagement with the community

#### 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 2021/22 to improve its services and performance. Some of these activities included:

#### Community Visioning Survey

The Community Visioning Survey was undertaken during the year to help inform the review of the SCP.

#### Naming the Kununurra Water playground

The community were invited to name the new Water Playground in Kununurra. The most popular name with young people in the community was Kununurra Splash Pad.

# 4 Civic Leadership

## Good decision making through engagement with the community

### Playground asset rationalisation strategy

The community were invited to provide comment on the proposed playground asset rationalisation strategy in Kununurra and Wyndham.



### Communications Marketing and Media

In 2021/22, the Shire had focused on developing an internal staff news letter.

### Strategic Community Plan

There were no changes to the Shire's Adopted Strategic Community Plan. Analysis and community engagement to inform a full review planned for adoption in 2022/23.



### Corporate Business Plan

During the year the Shire completed a minor annual review of the Corporate Business Plan that sets out the projects and services the Shire. A major update is planned following the adoption of the new Strategic Community Plan.

### Customer services

The Shire operates Customer Service Centres in Kununurra and Wyndham. During the year a dedicated Coordinator of Customer Service and Records was appointed. This has enabled the establishment of a stable Customer Services team and the implementation

of improvements to recording and responding to customer service requests from the community including enhancements to the Snap Send Solve application. Further improvements will be implemented in the 2022/23 financial year.

During the year the Shire's Customer Service Centres continued to be an important initial point of contact for the community in providing information in relation to Covid-19 travel restrictions and referrals to relevant State government departments.

### Records Management

The Shire's Records Department has had a challenging year due to staffing issues. A new Records Officer joined the organisation and considerable effort and resources have been invested to train our new Records Officer and make sure that the function continues to support the operations of the Shire.

Staffing issues have unfortunately had an impact on transition of our record keeping methods to a digital model with limited progress during the year. The transition to digitisation of the Shire's record keeping processes will be a major focus in 2022/23.

### Information Communication Technology (ICT)

During the year, the Shire engaged ICT consultants to undertake a detailed audit of its ICT systems and processes to identify gaps and develop the best model for the management of ICT to ensure the continued security and integrity of the Shire's data and systems, and the implementation of the Shire's ICT Strategy into the future. A baseline audit was undertaken of ICT Infrastructure, systems security, managed support services, and how these compared with the Office of the Auditor General's ICT Capability Framework. Following the departure of the Shire's Manager of ICT and difficulties in recruiting a replacement the Shire has engaged an experienced ICT Management firm to provide Managed ICT services including the management of ICT operations, security and the provision of virtual CIO services.

ICT projects undertaken during the year included the transition to a cloud based email system along with improved video conferencing capabilities allowing staff to work more effectively across the organisation and with external stakeholder and service providers.

### Property management

The Shire provides and maintains housing to attract and retain staff. Maintenance was undertaken to



## GOVERNANCE

ensure that Shire houses retain their value and a consistent level of service is met across all of Shire properties.

The Shire continues to invest in our commercial properties by means of proactive maintenance works. The Shire performed substantial drainage works to the western boundary of the Ewin Early Learning Centre protecting the property during times of heavy rainfall. The Shire also ensured additional security measures were employed at the Wyndham Childcare Centre with \$16,100 being spent to install security screens and upgrade doors on all openings to the building.

### Goal 4.3

Ensure a strong and progressive organisation delivering customer focused services

### Organisational Structure

The human resources team has been working hard to support the CEO and staff in 2021/22 including the ongoing review of the organisational structure. Some of the achievements of the team include:

- Implementing the new Shire values.
- Conducting a staff engagement survey and developing an action plan to address the feedback and improve staff satisfaction and retention.
- Providing training and development opportunities for staff across various areas such as leadership, customer service, diversity and inclusion, mental health and wellbeing, and digital skills.
- Reviewing and updating the Shire's policies and procedures to ensure compliance with legislation and best practice standards.
- Recruiting and onboarding new staff members to fill vacancies and meet the needs of the organisation.

The human resources team is committed to continuing its efforts to enhance the Shire's culture and performance in 2023.

### Our People

Shire employees are the Shire's most valuable resource. They are the primary means by which organisational goals are met and the Shire has made a commitment to manage, improve and develop staff resources efficiently and effectively.

### Employee turnover rate

Employees	2020/21	2019/20	2018/19
FTE (Full Time Equivalent)	82	90	98.7
Full time staff employed	78	82	74
Total number of staff	109	106	99

During the financial years the Shire had 26 employees join the Shire; and 29 employees leave the Shire. The turnover rate for the financial year was 26.9%. This is less staff turnover rate as reported in the 2020/21 financial year.

### Recognising exemplary service

During the year, the Shire celebrated the service achievements for the following Shire Officers:

- Paulette Strongman – 10 Years of Service at the Finance and Corporate Service
- Emma Day – 15 years of Service at Kununurra School and Community Library

### Equity and Diversity

The Shire is committed to providing a workplace where all staff and volunteers are valued and respected. This means that the Shire will continually review its culture and procedures to ensure everyone feels safe.

During the year, the Shire completed an Equal Employment Opportunity (EEO) Survey. The table below is reflective of statistics submitted to the Director of Equal Opportunity in Public Employment in March 2021 and is representative of the staff based on relevant EEO data supplied.

Statistics relating to whether a staff member identifies

Diversity Profile	Outdoor Workforce	Indoor Workforce
Employee count	24	100
Identify as female	8.33%	56%
Identify as male	91.66%	44%
identify as Aboriginal	23.5%	7.3%
People with disability	0.0%	1.8%
People with culturally and linguistically diverse background	11.8%	13.5%
Aged 24 years and under	8.33%	19%
Aged 45 years and over	20.83%	43%

# 4 Civic Leadership

Ensure a strong and progressive organisation delivering customer focused services

as Aboriginal or being from a cultural and linguistic background are derived from completed surveys only. It is important to consider this on occasions whereby the percentage of staff that have completed and returned the EEO survey is less than 100%.

## Safety and Wellbeing

The Shire has reported a decrease in the number of staff recorded lost time injuries (LTI) in the financial year 2021/22. There were 7 LTI cases in 2021/22, compared to 9 cases in 2020/21. This represents a 22% reduction in LTI incidents and reflects the Shire's efforts to promote a positive safety culture. However, the shire's lost time injury frequency rate (LTIFR), a metric that indicates how many work-related injuries resulted in an employee being unable to work the next full work day per a given number of hours worked, was still high at 36, which is three times higher than the industry benchmark of 12. The Shire has acknowledged the need to improve its occupational health and safety performance and has implemented several initiatives to prevent and manage workplace injuries.



### Goal 4.4

Sustainably maintain the Shire's financial viability

## Asset Management

### Asset Management Plan review

Administration staff have developed a strategy for playgrounds, and will follow up with a building asset strategy. These are both very important community asset groups that require due care and community liaison to ensure we obtain the best fit for purpose asset, based on expenditure appetite.

The Shire's administration is currently working on 24 different asset groups, all of which will require individual plans and strategies to be worked through

with Council, for smaller asset groups, and with Council and the Community for larger asset groups. Ultimately, an overall development plan will be delivered to ensure that all our asset groups are developed in a cohesive program, rather than in an ad hoc output of works. Additionally, asset groups need to meet funding and manpower resource requirements.

## 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 2021/22 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 2,787 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. The Shire has assets valued at approximately \$279 million and rates revenue of approximately \$10.4 million. This means that the value of rates raised is equal to approximately 3.7% of the value of the assets to be maintained. By comparison, the City of Perth has assets valued at approximately \$1,110 million and rates revenue of \$98.5 million which equates to 8.9% of the value of assets to be maintained. By comparison other Kimberley Shire's rates vary from 2.0% to 5.8% of the value of their assets.

In addition to the above, the current funding model for Federal Financial Assistance Grants allows local governments in Perth with large rate bases that are financially sustainable receive significant government funding, allowing them to maintain relatively low rates as a result. If a more equitable model were applied



## GOVERNANCE

that redirected funding to smaller local governments, the increase in individual rates required to cover the shortfall would be small for those larger local governments, and the resulting impact on the ability of smaller local governments to fund required asset maintenance and renewal would be significant, enabling them to maintain lower rating levels.

As the Shire deals with ratepayers' and taxpayers' funding it has to implement and abide by transparent processes in areas including procurement and recruitment. These processes have a cost attached to them that private enterprise does not necessarily have to bear. The Shire's remote location also impacts the cost of doing business. The Regional Price Index and the Local Government Cost Index are two guides used to provide an indication of the additional costs for local government which indicate up to a 20% loading needs to be applied in the cost of acquiring services. In addition to this, local experience suggests that a Kimberley loading of up to 70% needs to be applied when determining pricing.

The Shire has a financial strategy in its Long Term Financial Plan to be a low rating Council. While 0% increases are desirable from the perspective of the ratepayer, they are not financially sustainable in the long term unless there are significant increases in the rates base or further operational efficiencies are found. With respect to rates varying with property revaluations, due to the Shire's very small rates base, a change in economic conditions can bring about volatile swings in property values as has been seen in the past. It is not good practice to either increase rates dramatically when property prices rise or to decrease rates when property prices fall. Good practice is to increase the yield from rates each year by the desired increment by adjusting the rate in the dollar as required.

### 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) .

Total funding received from the Federal Government in 2021/22 was \$11,185,344. Including the following:

- Financial Financial Assistance Grants \$4,769,155
- Roads to Recovery Grants \$144,094
- Local Roads and Community Infrastructure Program \$874,420
- Aboriginal Access Roads Grants \$380,000
- Disaster Recovery Funding \$4,769,675
- Preparing Australian Communities Grant \$133,000
- Community Child Care Fund \$110,000

Total funding received from the State Government in 2021/22 was \$2,409,665. Including the following:

- Regional Regional Road Group Funding (Main Roads) \$1,041,873
- Main Roads Direct Grants \$276,196
- Main Roads State Election commitments \$208,000
- State Local Road Black Spot Grants \$56,487
- WA Bicycle Network Grant \$125,000
- Lotterywest Trails Plan Grant \$250,000
- Department of Transport Recreational Boating Facilities Scheme \$178,892

Total grant funding of \$14,110,050 was recognised in the financials for 2021/22, consisting of operating grants of \$5,271,114 and non operating (capital) grants of \$8,838,936. This does not include \$1,696,113 of capital grants received for works not completed by the Shire during the year.

### Financial Overview and Summary

During 2021/22, 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 with resources aligned to this area.

### 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.

# 4 Civic Leadership

## Sustainably maintain the Shire's financial viability

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 2021/22 financial year was \$25,259,097 and operating expenses were \$25,967,418. Capital grants, subsidies and contributions received were \$8,838,936 million resulting in a net result for the year of \$8,130,615. This was against a budgeted net result of \$9,156,436.

### 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 2022, the Shire had total assets valued at \$304,292,208 and total liabilities valued at \$14,532,084 resulting in total equity of \$289,760,124.

### 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 2021/22 financial year the Shire generated net cash from operating activities of \$4,956,467, used net cash in investing activities of \$10,741,900, and received net cash from financing activities of \$3,997,843. This resulted in a net decrease in cash held for the year of \$1,787,590 and a closing cash position of \$8,901,974.

### Rate Setting Statement

The Rate Setting Statement 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 Rate Setting Statement in the Annual Financial Statements reflects the surplus or deficit for the year compared to the budgeted result. For the 2021/22 financial year the Shire achieved a surplus of \$2,845,464 against a budgeted surplus of \$0.

### 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 \$15,770,398 took place in 2021/22 of which \$11,753,730 was for the renewal and upgrade of assets and \$4,016,668 was for the construction of new assets.





## GOVERNANCE

## Financial Ratios

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.

For 2021/22 the Shire recorded an Operating Surplus Ratio of -0.04, compared to a ratio of -0.17 and -0.21 in the previous two years and an average over the past 5 years of -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 1.95 compared to the prior year ratio of 1.82. 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 2021/22

## Financial Ratios

Operating Surplus Ratio	<b>-0.04</b>	
<i>Standard: <math>\geq 0.01</math></i>		
A measure of the Shire's ability to cover its operational costs and have money left for capital projects and other purposes.		
2020/21: -0.17		2019/20: -0.21
Current Ratio	<b>1.95</b>	
<i>Standard: <math>\geq 1.00</math></i>		
A measure of the Shire's ability to meet short-term financial obligations with funds it can access quickly		
2020/21: 1.82		2019/20: 1.38
Debt Service Cover Ratio	<b>8.42</b>	
<i>Standard: <math>\geq 2.00</math></i>		
A measure of the Shire's ability to repay its debt based on how much cash it can access compared its debt obligations.		
2020/21: 5.09		2019/20: 3.00
Own Revenue Coverage Ratio	<b>0.75</b>	
<i>Standard: <math>\geq 0.40</math></i>		
A measure of the Shire's ability to cover its operating costs through revenue it generates itself.		
2020/21: 0.69		2019/20: 0.68
Asset Sustainability Ratio	<b>1.68</b>	
<i>Standard: <math>\geq 0.90</math></i>		
A measure of the extent to which Shire assets are being replaced as they reach the end of their useful lives.		
2020/21: 0.55		2019/20: 0.93
Asset Consumption Ratio	<b>0.85</b>	
<i>Standard: <math>\geq 0.50</math></i>		
A measure of the condition of physical assets, by comparing their age with their replacement cost.		
2020/21: 0.78		2019/20: 0.79
Asset Renewal Ratio	<b>1.38</b>	
<i>Standard: <math>\geq 0.75</math></i>		
A measure of the Shire's ability to fund asset renewal and replacements in the future.		
2020/21: NA		2019/20: 1.08

# 4 Civic Leadership

## Sustainably maintain the Shire's financial viability

was 8.42 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 8 times over.

The Own Source Revenue Coverage Ratio indicates the Shire's capacity to generate revenues to meet operating costs from its own sources. The ratio for 2021/22 was 0.75 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 75% 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 2021/22 the Shire's ASR was 168% compared to 55% in the prior year. The average for the past five years is 114% which is well 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.

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 2021/22 the Shire's ACR was 85% 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 85% reflects the status of the Shire's assets and the importance of prioritising renewal works over the construction of new assets.

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

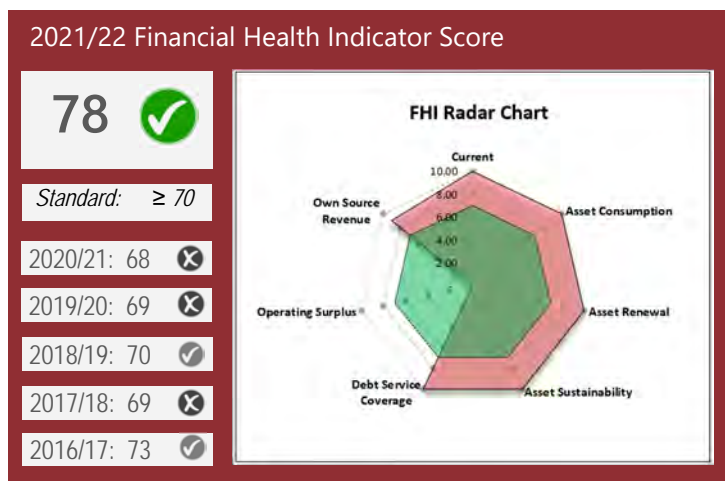
calculated a ratio for 2021/22 of 1.38 meaning that at present the amount of funds provided for in the Long Term Financial Plan is greater than the amount that is needed as per the Asset Management Plan. Detailed assessments of all assets have been undertaken and the Asset Management Plan and Long Term 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 2021/22 is 78 compared to a score of 68 for 2020/21 and 69 for 2019/20. The Shire's average FHI score over the past five years is 71 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, with plans to implement any recommended changes in 2023.





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# STATUTORY REPORTS

## Regulatory Reporting Requirements

### FREEDOM OF INFORMATION

In accordance with Section 96 and 97 of the *Freedom of Information Act 1992*, the Shire is required to publish an Information Statement which details the process of applying for information under the act as well as information that the Shire provides outside the Act.

Number of FOI applications made	8
Number of successful applications	6
Number of applications cancelled	2

Should you wish to obtain a copy of the *Freedom of Information Act 1992* or associated regulations please visit the State Law Publisher website at [www.slp.wa.gov.au](http://www.slp.wa.gov.au) where a full copy of all State Legislation is available.

Further information about Freedom of Information can also be found on the Freedom of Information Commissioner's website <http://foi.wa.gov.au/>.

This Information Statement can be accessed through the Shire of Wyndham East Kimberley's website at [www.swek.wa.gov.au](http://www.swek.wa.gov.au).

### RECORD KEEPING STATEMENT

The Shire, as a Local Government Authority, is required under the *State Records Act 2000* to provide an annual report, as outlined in the Record Keeping Plan.

The Shire continued its commitment to recordkeeping in line with legislative requirements. The Shire's current Recordkeeping Plan 2017(RKP) outlines the processes for the capture, management and disposal of records in accordance with the requirements of the *State Records Act* and is approved by the State Records Commission until 30 August 2022 by which time it is required to be formally reviewed.

The Shire is committed to ensuring we meet the requirements of the record keeping plan through ongoing review of staff capability in this field and providing information and training sessions on an ad-hoc basis as and when required. Training is conducted by internal and external sources to meet the identified training or informational requirement.

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

- Reports on records with 'outstanding' status
- Regular checks on electronic copies of records entered by non-records staff
- Daily incoming and outgoing correspondence monitoring

### REGISTER OF COMPLAINTS

The *Local Government Act 1995* s5.121 requires the complaints officer of the Local Government to

maintain a register of complaints which records all complaints that result in an action under the *Local Government Act* s5.121 (6)(b) or (c).

In the financial year ending 30 June 2022, 1 complaint was entered into the Register of Complaints under Section 5.121 of the *Local Government Act 1995*.

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

### PUBLIC INTEREST DISCLOSURE

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

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

### DELEGATIONS REVIEW

In accordance with Section 5.46 of the *Local Government Act 1995* a review was undertaken of the Shire's Delegations Register during this period and presented to Council at the August Council Meeting.

### PRIMARY AND ANNUAL RETURNS

In accordance with Section 5.75 and 5.76 of the *Local Government Act 1995* all relevant persons lodged an Annual Return by the due date of 31 August 2021 and a primary return within 3 months of their start date.

### NATIONAL COMPETITION POLICY STATEMENT

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

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

### Competitive neutrality

Local Governments are required to apply the principle of competitive neutrality to all business activities

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

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

- The Shire does not operate a business enterprise that has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or Public Financial Enterprise;
- The number of activities to which competitive neutrality principles have been considered but not applied in the reporting period is: One (1) – East Kimberley Regional Airport. A study into the operations of the East Kimberley Regional Airport concluded that competitive neutrality not be applied. Council will continue to monitor the benefits of applying competitive neutrality on an ongoing basis.
- During the reporting period the Shire did not receive any complaints or did not become aware of any allegations of non-compliance with the competitive neutrality principles made by a private entity against the Shire;
- The Shire continues to monitor Council Policies and Local Laws for anti-competitive practices.

### Structural reform

In this area, Council has no monopoly activities.

### Legislation review

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

Section 3.16 of the Local Government Act 1995 requires that all of the Local Laws of Local Government must be reviewed within an eight year period after their commencement to determine if they should remain unchanged or be repealed or amended. There were no local laws reviewed in 2021/22.

### ANNUAL SALARIES

The *Local Government Act 1995* requires Council to provide the number of employees who are entitled to an annual salary of \$130,000 or more and to break those employees into salary bands of \$10,000. For the period under review, the Shire had 14 employees whose salary exceeded \$130,000.

The 2021-2022 remuneration of the Chief Executive Officer was \$337,266 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 Range	2020/21	2021/22
\$130,000 and \$139,999	3	8
\$140,000 and \$149,999	0	1
\$160,000 and \$169,999	1	0
\$170,000 and \$179,999	0	1
\$200,000 and \$209,999	1	0
\$210,000 and \$219,999	1	3
\$220,000 and \$229,999	1	0
\$250,000 and \$259,999	1	0
\$270,000 and \$279,999	0	1
Total employees over \$130,000	8	14

### DISABILITY ACCESS AND INCLUSION PLAN

The [Disability Services Act 1993](#) was amended in December 2004, requiring for the Shire to:

- maintain a Disability Access and Inclusion Plan
- address seven specific outcome areas within the plan
- report to annually on progress against actions within the plan

The Shire's Disability Access and Inclusion Plan 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.

Outcome Area	2021-22		2022-23
	Initiatives planned	initiatives Completed	Initiatives planned
1 Services and Events	9	7	9
2 Buildings & facilities	5	5	5
3 Information	5	3	5
4 Services	4	2	4
5 Complaints	2	2	2
6 Consultation	4	4	4
7 Employment	7	6	7
Total actions	36	29	36

## ELECTED MEMBERS COUNCILLOR TRAINING

### Councillor training

Councillor Training completed during the year	
T Chafer	Meeting Procedures and Debating
J Farquhar	Understanding Local Government; Serving on Council; conflicts of Interest ; Meeting Procedures
M McKittrick	Conflict of Interest; Understanding Local Government

### Council gender

Male	4
Female	5
Indeterminate	-

### Council age profile

Age bracket	Councillors
Between 18 years and 24 years	0
Between 25 years and 34 years	0
Between 35 years and 44 years	1
Between 45 years and 54 years	3
Between 55 years and 64 years	3
Over the age of 64 years	2

### ATSI Council Members

No council members identify as Aboriginal or Torres Strait Islander (ATSI).

### **COUNCIL MEETINGS HELD**

In 2021/22, 11 Ordinary Council Meetings, 5 Special Council Meeting, 1 CEO Evaluation Committee Meeting, 4 Audit (Risk and Finance) Committee Meetings and 1 Annual Electors' Meeting were held.

### **COUNCIL COMMITTEES**

Council operated one Committee of Council during the year. The Audit (Finance and Risk) Committee which has been delegated by the Council to meet annually with the Shire of Wyndham East Kimberley's auditors.

#### Audit (Finance and Risk) Committee

Each local government is required to have an Audit Committee to exercise the powers and discharge the duties conferred on it. The Council's Audit (Finance and Risk) Committee's Terms of Reference as endorsed by the Council outlines the duties and responsibilities of the Committee. In addition to this legislated purpose, the Audit (Finance and Risk) Committee provides guidance and assistance to the Council in relation to:

- Financial Management
- Risk Management
- Internal Controls
- Legislative Compliance
- Internal and external audit planning and reporting.

### Other Committees:

Shire Councillors were also appointed to committees that have no standing delegations and decision making authority. Their meetings are therefore closed to the public.

#### CEO Review and Selection Panel

The CEO is employed by the Council and the performance of the CEO is to be reviewed at least once in relation to every year of employment. One CEO review panel was held during the year for Vernon Lawrence.

### **COUNCILLOR MEETING ATTENDANCE**

The following table details the number of council, committee and other meetings attended by each council member during the financial year.

The table also summarises Council member remuneration during the financial year. A breakdown of elected member remuneration can be found in the Audited Annual Financial Report under section 21.

Elected Member	Briefing Sessions	Ordinary Council Meeting (11)	Special Council (3)	Audit Committee (4)	Total Attendance	Sitting Fees, & allowances
D Menzel, President		11/11	3/3		14	\$68,552
T Chafer Deputy President		9/11 *1	2/3 *1	3/4	15	\$29,747
N Brook		10/11	2/3		12	\$18,660
M Dear		11/11	3/3		14	\$18,660
J Farquhar		10/11	3/3	2/4	15	\$18,660
D Hearty		7/8	1/1	3/3	11	\$13,139
B Kyne		4/4	0/0	1/1	5	\$5,163
G Lodge		3/3	2/3	3	8	\$5,521
M McKittrick		9/11 *2	0/3	4/4	13	\$18,660
C McNeil		7/8	1/1		9	\$13,139
D Pearce		3/3	3/3		6	\$5,521
A Petherick		3/3	2/3		5	\$5,521
						\$220,951

\* LoA = Approved Leave of Absence

# Annual Report

July 2021 to June 2022

## Audited Annual Financial Report

For the year ended 30th June 2022



**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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

*To be a thriving community with opportunities for all.*

Principal place of business:  
20 Coolibah Drive  
Kununurra, 6743, WA



SHIRE OF WYNDHAM EAST KIMBERLEY  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Wyndham East Kimberley for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Wyndham East Kimberley at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 27<sup>th</sup> day of February 2023



Chief Executive Officer

Nick Kearns

Name of Acting Chief Executive Officer



**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	25(a),2(a)	10,424,388	10,485,671	10,441,524
Operating grants, subsidies and contributions	2(a)	5,358,611	2,290,088	4,497,416
Fees and charges	24(c),2(a)	8,852,783	6,689,792	7,350,430
Interest earnings	2(a)	172,724	272,194	333,991
Other revenue	2(a)	450,591	377,925	511,624
		25,259,097	20,115,670	23,134,985
<b>Expenses</b>				
Employee costs		(11,442,870)	(11,227,445)	(10,539,953)
Materials and contracts		(4,495,062)	(6,134,193)	(5,059,003)
Utility charges		(1,185,525)	(1,268,730)	(1,226,445)
Depreciation	10(a)	(6,980,876)	(7,116,239)	(7,059,927)
Finance costs	2(b)	(230,407)	(99,221)	(100,997)
Insurance		(484,683)	(476,501)	(430,221)
Other expenditure	2(b)	(1,147,995)	(1,478,817)	(1,843,792)
		(25,967,418)	(27,801,146)	(26,260,338)
		(708,321)	(7,685,476)	(3,125,353)
Non operating grants, subsidies and contributions	2(a)	8,838,936	16,883,412	4,993,758
Profit on asset disposals	10(b)	0	0	2,773
Loss on asset disposals	10(b)	0	(41,500)	(25,438)
		8,838,936	16,841,912	4,971,093
<b>Net result for the period</b>	24(b)	<b>8,130,615</b>	<b>9,156,436</b>	<b>1,845,740</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	(14,757,394)	0	623,627
Loss on financial assets at fair value through other comprehensive income		0	0	(1,276)
<b>Total other comprehensive income for the period</b>		<b>(14,757,394)</b>	<b>0</b>	<b>622,351</b>
<b>Total comprehensive income for the period</b>		<b>(6,626,779)</b>	<b>9,156,436</b>	<b>2,468,091</b>

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 2022**

	NOTE	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	8,901,974	10,689,564
Trade and other receivables	5	2,345,858	2,512,090
Other financial assets	4(a)	13,607,547	10,312,150
Inventories	6	13,624	6,789
Other assets	7	569,668	187,625
<b>TOTAL CURRENT ASSETS</b>		<b>25,438,671</b>	<b>23,708,218</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	41,516	38,987
Other financial assets	4(b)	11,565	11,565
Inventories	6	46,283	46,283
Property, plant and equipment	8	56,726,168	49,389,274
Infrastructure	9	222,028,005	235,775,078
<b>TOTAL NON-CURRENT ASSETS</b>		<b>278,853,537</b>	<b>285,261,187</b>
<b>TOTAL ASSETS</b>		<b>304,292,208</b>	<b>308,969,405</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	880,528	2,055,519
Other liabilities	12	1,696,113	2,211,154
Borrowings	13	977,521	712,854
Employee related provisions	14	1,684,740	1,832,594
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,238,902</b>	<b>6,812,121</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13	4,931,739	1,198,563
Employee related provisions	14	217,604	145,422
Other provisions	15	4,143,839	4,426,396
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>9,293,182</b>	<b>5,770,381</b>
<b>TOTAL LIABILITIES</b>		<b>14,532,084</b>	<b>12,582,502</b>
<b>NET ASSETS</b>		<b>289,760,124</b>	<b>296,386,903</b>
<b>EQUITY</b>			
Retained surplus		103,520,676	98,949,637
Reserve accounts	28	18,993,515	15,433,939
Revaluation surplus	16	167,245,933	182,003,327
<b>TOTAL EQUITY</b>		<b>289,760,124</b>	<b>296,386,903</b>

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 2022**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2020</b>		<b>97,200,298</b>	<b>15,337,538</b>	<b>181,380,976</b>	<b>293,918,812</b>
Comprehensive income for the period					
Net result for the period		1,845,740	0	0	1,845,740
Other comprehensive income for the period	16	0	0	622,351	622,351
Total comprehensive income for the period		1,845,740	0	622,351	2,468,091
Transfers to reserves	28	(96,401)	96,401	0	0
<b>Balance as at 30 June 2021</b>		<b>98,949,637</b>	<b>15,433,939</b>	<b>182,003,327</b>	<b>296,386,903</b>
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 reserves	28	8,707,004	(8,707,004)	0	0
Transfers to reserves	28	(12,266,580)	12,266,580	0	0
<b>Balance as at 30 June 2022</b>		<b>103,520,676</b>	<b>18,993,515</b>	<b>167,245,933</b>	<b>289,760,124</b>

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 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		10,479,602	10,935,671	10,874,155
Operating grants, subsidies and contributions		5,554,940	2,290,088	3,640,278
Fees and charges		8,809,587	6,864,792	7,279,601
Interest received		172,724	272,194	333,991
Goods and services tax received		903,152	0	1,292,585
Other revenue		450,591	502,925	412,819
		26,370,596	20,865,670	23,833,429
<b>Payments</b>				
Employee costs		(11,522,726)	(11,227,445)	(10,315,761)
Materials and contracts		(6,088,024)	(5,984,193)	(4,125,382)
Utility charges		(1,185,525)	(1,218,730)	(1,226,445)
Finance costs		(70,657)	(99,221)	(100,997)
Insurance paid		(484,683)	(476,501)	(430,221)
Goods and services tax paid		(914,519)	0	(1,141,833)
Other expenditure		(1,147,995)	(1,428,817)	(1,273,939)
		(21,414,129)	(20,434,907)	(18,614,578)
<b>Net cash provided by (used in) operating activities</b>	17(b)	4,956,467	430,763	5,218,851
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	8(a)	(788,853)	(2,331,297)	(943,231)
Payments for construction of infrastructure	9(a)	(14,981,545)	(24,672,213)	(5,181,395)
Non-operating grants, subsidies and contributions		8,323,895	16,883,412	4,936,211
Proceeds from financial assets at amortised cost		(3,295,397)	4,432,221	4,859,540
Proceeds from financial assets at amortised cost - self supporting loans		0	6,694	10,106
Proceeds from sale of property, plant & equipment	10(b)	0	20,000	84,072
<b>Net cash provided by (used in) investing activities</b>		(10,741,900)	(5,661,183)	3,765,303
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	27(a)	(702,157)	(1,025,884)	(687,427)
Proceeds from new borrowings	27(a)	4,700,000	3,300,000	0
<b>Net cash provided by (used in) financing activities</b>		3,997,843	2,274,116	(687,427)
<b>Net increase (decrease) in cash held</b>		(1,787,590)	(2,956,304)	8,296,727
Cash at beginning of year		10,689,564	2,972,045	2,392,837
<b>Cash and cash equivalents at the end of the year</b>	3	8,901,974	15,741	10,689,564

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>NET CURRENT ASSETS - At start of financial year - surplus</b>	26(b)	4,009,980	3,956,303	1,482,931
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities (excluding general rate)</b>				
Rates (excluding general rate)	25(b)	0	7,951	6,815
Operating grants, subsidies and contributions		5,358,611	2,290,088	4,497,416
Fees and charges		8,852,783	6,689,792	7,350,430
Interest earnings		172,724	272,194	333,991
Other revenue		450,591	377,925	511,624
Profit on asset disposals	10(b)	0	0	2,773
		14,834,709	9,637,950	12,703,049
<b>Expenditure from operating activities</b>				
Employee costs		(11,442,870)	(11,227,445)	(10,539,953)
Materials and contracts		(4,495,062)	(6,134,193)	(5,059,003)
Utility charges		(1,185,525)	(1,268,730)	(1,226,445)
Depreciation		(6,980,876)	(7,116,239)	(7,059,927)
Finance costs		(230,407)	(99,221)	(100,997)
Insurance		(484,683)	(476,501)	(430,221)
Other expenditure		(1,147,995)	(1,478,817)	(1,843,792)
Loss on asset disposals	10(b)	0	(41,500)	(25,438)
Fair value adjustments to financial assets at fair value through profit or loss				0
		(25,967,418)	(27,842,646)	(26,285,776)
Non-cash amounts excluded from operating activities	26(a)	6,037,000	7,157,739	7,495,585
<b>Amount attributable to operating activities</b>		(5,095,709)	(11,046,957)	(6,087,142)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		8,838,936	16,883,412	4,993,758
Proceeds from disposal of assets	10(b)	0	20,000	84,072
Proceeds from financial assets at amortised cost - self supporting loans		0	6,694	10,106
Purchase of property, plant and equipment	8(a)	(788,853)	(2,331,297)	(943,231)
Purchase and construction of infrastructure	9(a)	(14,981,545)	(24,672,213)	(5,181,395)
<b>Amount attributable to investing activities</b>		(6,931,462)	(10,093,404)	(1,036,690)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	27(a)	(702,157)	(1,025,884)	(687,427)
Proceeds from borrowings	27(a)	4,700,000	3,300,000	0
Transfers to reserves (restricted assets)	28	(12,266,580)	(4,674,935)	(96,401)
Transfers from reserves (restricted assets)	28	8,707,004	9,107,157	0
<b>Amount attributable to financing activities</b>		438,267	6,706,338	(783,828)
<b>Surplus/(deficit) before imposition of general rates</b>		(7,578,924)	(10,477,720)	(6,424,729)
<b>Total amount raised from general rates</b>	25(a)	10,424,388	10,477,720	10,434,709
<b>Surplus/(deficit) after imposition of general rates</b>	26(b)	<b>2,845,464</b>	<b>0</b>	<b>4,009,980</b>

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

**SHIRE OF WYNDHAM EAST KIMBERLEY  
FOR THE YEAR ENDED 30 JUNE 2022  
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**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**1. BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. 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 and non financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation of present value of long service leave
- allowance for credit losses
- estimation of present value of landfill rehabilitation asset



SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

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
Grant contracts with customers	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 as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	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, having the same nature as a licence regardless of naming	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

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 or types of goods or services is provided in the table below:

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	10,424,388	0	10,424,388
Operating 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 earnings	0	0	129,076	43,648	172,724
Other revenue	77,410	0	369,724	3,457	450,591
Non-operating grants, subsidies and contributions	0	8,838,936	0	0	8,838,936
<b>Total</b>	<b>5,741,279</b>	<b>8,838,936</b>	<b>12,979,459</b>	<b>6,538,359</b>	<b>34,098,033</b>

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	10,441,524	0	10,441,524
Operating grants, subsidies and contributions	36,935	0	0	4,460,481	4,497,416
Fees and charges	4,621,445	0	1,928,440	800,545	7,350,430
Interest earnings	0	0	209,807	124,184	333,991
Other revenue	0	0	0	511,624	511,624
Non-operating grants, subsidies and contributions	0	4,993,758	0	0	4,993,758
<b>Total</b>	<b>4,658,380</b>	<b>4,993,758</b>	<b>12,579,771</b>	<b>5,896,834</b>	<b>28,128,743</b>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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

	Note	2022 Actual	2022 Budget	2021 Actual
<b>Interest earnings</b>				
Financial assets at amortised cost - self supporting loans		0	495	655
Interest on reserve funds		41,731	125,250	96,386
Rates instalment and penalty interest (refer Note 25(e))		129,076	120,315	209,807
Late payment of fees and charges		177	14,623	14,630
Other interest earnings		1,740	11,511	12,513
		172,724	272,194	333,991
<b>(b) Expenses</b>				
<b>Auditors remuneration</b>				
- Audit of the Annual Financial Report		63,000	80,000	63,000
- Internal audit		26,871	0	0
		89,871	80,000	63,000
<b>Finance costs</b>				
Borrowings	27(a)	70,657	99,221	100,997
Other provisions: unwinding of discount	15	159,750	0	0
		230,407	99,221	100,997
<b>Other expenditure</b>				
Advertising		29,812	45,600	35,936
Donations		73,100	590,000	126,325
Members expenses		227,099	281,227	221,108
Write off		346,169	194,000	512,707
Sundry expenses		471,815	367,990	947,716
		1,147,995	1,478,817	1,843,792

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**3. CASH AND CASH EQUIVALENTS**

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

Held as  
 - Unrestricted cash and cash equivalents  
 - Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	8,901,974	4,423,736
	0	6,265,828
17(a)	8,901,974	10,689,564
	3,505,625	5,385,332
17(a)	5,396,349	5,304,232
	8,901,974	10,689,564

**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 reserves, 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.

Details of restrictions on financial assets can be found at Note 17.

**4. OTHER FINANCIAL ASSETS**

**(a) Current assets**

Financial assets at amortised cost

**Other financial assets at amortised cost**

Self supporting loans receivable  
 Term deposits

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

**(b) Non-current assets**

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

**Financial assets at amortised cost**

Self supporting loans receivable

**Financial assets at fair values through other comprehensive income**

Ord River Co-op shares

	2022	2021
	\$	\$
	13,607,547	10,312,150
	13,607,547	10,312,150
26(b)	10,381	10,381
	13,597,166	10,301,769
	13,607,547	10,312,150
17(a)	10,381	10,381
	13,597,166	10,301,769
	13,607,547	10,312,150
	6,159	6,159
	5,406	5,406
	11,565	11,565
	6,159	6,159
	6,159	6,159
	5,406	5,406
	5,406	5,406

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates.

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

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

The Shire classifies the following financial assets at fair value through profit and loss:

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

**Impairment and risk**

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

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**5. TRADE AND OTHER RECEIVABLES**

**Current**

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for credit losses of trade and other receivables	21(b)
Allowance for credit losses of rates receivables	

Note	2022	2021
	\$	\$
	1,478,658	1,503,124
	1,480,138	1,676,467
	24,399	13,032
21(b)	(317,514)	(239,487)
	(319,823)	(441,046)
	2,345,858	2,512,090
	41,516	38,987
	41,516	38,987

**Non-current**

Pensioner's rates and ESL deferred	
------------------------------------	--

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other receivables**

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

**Impairment and risk exposure**

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

**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 and ESL receivable after the end of the reporting period are classified as non-current assets.

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

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

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**6. INVENTORIES**

Note	2022	2021
	\$	\$
<b>Current</b>		
Fuel and materials	13,624	6,789
	<u>13,624</u>	<u>6,789</u>
<b>Non-current</b>		
Land held for resale		
Cost of acquisition	46,283	46,283
	<u>46,283</u>	<u>46,283</u>
The following movements in inventories occurred during the year:		
<b>Balance at beginning of year</b>	53,072	56,805
Inventories expensed during the year	(27,363)	(28,771)
Additions to inventory	34,198	25,038
<b>Balance at end of year</b>	<u>59,907</u>	<u>53,072</u>

**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 Council'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 2022**

**7. OTHER ASSETS**

**Other assets - current**

Prepayments  
Accrued income

	2022	2021
	\$	\$
	100,071	59,489
	469,597	128,136
	569,668	187,625

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

Other non-financial assets include prepayments and accrued income.

Prepayments 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 is expected to be received in a subsequent period.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**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.

Note	Land \$	Buildings \$	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 \$
<b>Balance at 1 July 2020</b>	10,022,800	32,269,660	42,292,460	2,854,321	586,614	4,282,336	31,502	50,047,233
Additions	0	77,560	77,560	0	96,060	650,040	119,571	943,231
Disposals	0	(83)	(83)	0	0	(106,654)	0	(106,737)
Depreciation	0	(675,419)	(675,419)	(135,155)	(104,039)	(579,840)	0	(1,494,453)
Transfers	0	15,165	15,165	0	16,337	0	(31,502)	0
<b>Balance at 30 June 2021</b>	10,022,800	31,686,883	41,709,683	2,719,166	594,972	4,245,882	119,571	49,389,274
<b>Comprises:</b>								
Gross balance amount at 30 June 2021	10,022,800	35,118,573	45,141,373	3,259,303	1,195,274	6,332,118	119,571	56,047,639
Accumulated depreciation at 30 June 2021	0	(3,431,690)	(3,431,690)	(540,137)	(600,302)	(2,086,236)	0	(6,658,365)
<b>Balance at 30 June 2021</b>	10,022,800	31,686,883	41,709,683	2,719,166	594,972	4,245,882	119,571	49,389,274
Additions	0	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	472,140	0	0	0	7,978,808
Depreciation	0	(662,321)	(662,321)	(135,154)	(111,674)	(521,618)	0	(1,430,767)
Transfers	0	35,182	35,182	0	0	0	(35,182)	0
<b>Balance at 30 June 2022</b>	9,290,600	39,429,275	48,719,875	3,056,152	483,298	3,782,891	683,952	56,726,168
<b>Comprises:</b>								
Gross balance amount at 30 June 2022	9,290,600	39,429,275	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	(711,976)	(2,607,854)	0	(3,319,830)
<b>Balance at 30 June 2022</b>	9,290,600	39,429,275	48,719,875	3,056,152	483,298	3,782,891	683,952	56,726,168

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

<b>(i) Fair Value</b>	<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
	<b>Land and buildings</b>					
	Land	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.
	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.
	Buildings	3	Current replacement cost using both observable and unobservable inputs.	Independent registered valuers	June 2022	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

**(ii) Cost**  
**Furniture and equipment** At cost N/A N/A  
**Plant and equipment** 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 2022

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.

Note	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - other	Infrastructure - airfields	Infrastructure - bridges	Infrastructure - Landfill	Infrastructure - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	157,371,711	7,179,138	7,786,764	14,256,465	18,548,057	27,853,034	0	1,950,678	234,945,847
Additions	1,525,772	804,613	85,395	1,167,343	117,968	0	0	2,069,987	5,771,078
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	623,627	0	0	0	0	623,627
Depreciation	(3,191,068)	(100,996)	(143,375)	(1,187,793)	(556,378)	(385,864)	0	0	(5,565,474)
Transfers	600,414	48,413	14,554	(589,073)	0	0	(74,308)	0	0
Balance at 30 June 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
<b>Comprises:</b>									
Gross balance at 30 June 2021	165,272,355	8,230,713	8,161,176	17,599,569	19,613,646	28,584,926	0	3,946,357	251,408,742
Accumulated depreciation at 30 June 2021	(8,965,526)	(299,545)	(417,838)	(3,329,000)	(1,503,999)	(1,117,756)	0	0	(15,633,664)
Balance at 30 June 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
<b>Comprises:</b>									
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

During the year a revaluation of the road infrastructure identified assets which were previously incorrectly classified. The assets were transferred to the respective asset classes at 30 June 2022.

Landfill assets were reclassified into their own class of asset due to the unique nature and value of landfill assets. The existing revaluation surplus associated with these assets was also transferred as described at note 16 Revaluation Surplus

SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation utilising independent estimates	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	Management valuation	June 2018	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	Management valuation	June 2018	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	Management valuation	June 2018	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	Management valuation	June 2018	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	Management valuation	June 2018	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 2022	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**  
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**10. FIXED ASSETS**

**(a) Depreciation**

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings	8(a)	662,321	607,385	675,419
Land under control - buildings	8(a)	135,154	138,676	135,155
Furniture and equipment	8(a)	111,674	107,842	104,039
Plant and equipment	8(a)	521,618	517,479	579,840
Infrastructure - roads	9(a)	3,204,103	3,229,069	3,191,068
Infrastructure - footpaths	9(a)	100,996	116,005	100,996
Infrastructure - drainage	9(a)	143,375	158,375	143,375
Infrastructure - other	9(a)	1,018,447	1,267,169	1,187,793
Infrastructure - airfields	9(a)	556,380	397,864	556,378
Infrastructure - bridges	9(a)	385,866	576,375	385,864
Infrastructure - Landfill	9(a)	140,942	0	0
		<b>6,980,876</b>	<b>7,116,239</b>	<b>7,059,927</b>

**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 - culverts	100 years
Infrastructure - other	10 to 120 years
Infrastructure - airfields	16 to 120 years
Infrastructure - bridges	100 years
Infrastructure - Landfill	10 to 20 years

SHIRE OF WYNDHAM EAST KIMBERLEY  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings	0	0	0	0	0	0	0	0	83	455	372	0
Plant and equipment	0	0	0	0	61,500	20,000	0	(41,500)	106,654	83,617	2,401	(25,438)
	0	0	0	0	61,500	20,000	0	(41,500)	106,737	84,072	2,773	(25,438)

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**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, where applicable, 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.

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, 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 in accordance with the mandatory measurement framework.

**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. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, and vested improvements to be shown at fair value.

**Revaluation (continued)**

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets 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.

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 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.

**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 either 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. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**11. TRADE AND OTHER PAYABLES**

**Current**

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

	2022	2021
	\$	\$
	3,573	1,185,332
	153,535	120,258
	56,330	60,514
	94,641	86,031
	547,525	580,879
	24,924	22,505
	880,528	2,055,519

**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 the fair value of the 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 revenue for the prepaid rates that have not been refunded.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**12. OTHER LIABILITIES**

**Current**

Capital grant/contributions liabilities

	2022	2021
	\$	\$
Capital grant/contributions liabilities	1,696,113	2,211,154
	1,696,113	2,211,154
<b>Reconciliation of changes in contract liabilities</b>		
The Shire expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.		
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	2,211,154	2,268,701
Additions	1,696,113	1,551,754
Revenue from capital grant/contributions arising from the reduction of the associated liability	(2,211,154)	(1,609,301)
	1,696,113	2,211,154

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Capital grant/contribution liabilities**

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

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
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**13. BORROWINGS**

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Loans -WATC		977,521	4,931,739	5,909,260	712,854	1,198,563	1,911,417
<b>Total secured borrowings</b>	27(a)	977,521	4,931,739	5,909,260	712,854	1,198,563	1,911,417

**Secured liabilities and assets pledged as security**

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

The Shire of Wyndham East Kimberley has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

Borrowing costs are recognised as an expense when incurred. Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Information regarding exposure to risk can be found at Note 21. Details of individual borrowings required by regulations are provided at Note 27(a).



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

**Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

Annual Leave

Long Service Leave

Other employee provisions

**Non-current provisions**

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	1,108,450	1,050,586
Long Service Leave	448,509	456,602
Other employee provisions	127,781	325,406
	<b>1,684,740</b>	<b>1,832,594</b>
Long Service Leave	217,604	145,422
	<b>217,604</b>	<b>145,422</b>
	<b>1,902,344</b>	<b>1,978,016</b>

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

Note	2022	2021
	\$	\$
Less than 12 months after the reporting date	1,513,643	1,031,108
More than 12 months from reporting date	388,701	946,908
	<b>1,902,344</b>	<b>1,978,016</b>
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	0	31,925

**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, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

**Other long-term employee benefits**

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

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**15. OTHER PROVISIONS**

	Note	Landfill rehabilitation provision \$	Total \$
<b>Opening balance at 1 July 2021</b>			
Non-current provisions		4,426,396	4,426,396
		4,426,396	4,426,396
Decrease in provision		(442,307)	(442,307)
Charged to profit or loss			
- unwinding of discount	2(b)	159,750	159,750
<b>Balance at 30 June 2022</b>		4,143,839	4,143,839
<b>Comprises</b>			
Non-current		4,143,839	4,143,839
		4,143,839	4,143,839

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.

**Other provisions**

**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.

Amounts which are reliably 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.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**16. REVALUATION SURPLUS**

	2022 Opening Balance	2022 Change in asset class	2022 Revaluation Increment	2022 Revaluation (Decrement)	2022 Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Total Movement on Revaluation	2021 Closing Balance
Revaluation surplus - Land and buildings	17,279,574	0	8,238,868	(732,200)	7,506,668	24,786,242	17,279,574	0	0	17,279,574
Revaluation surplus - Land under control - buildings	0	0	472,140	0	472,140	472,140	0	0	0	0
Revaluation surplus - Furniture and equipment	107,344	0	0	0	0	107,344	107,344	0	0	107,344
Revaluation surplus - Plant and equipment	1,802,411	0	0	0	0	1,802,411	1,802,411	0	0	1,802,411
Revaluation surplus - Infrastructure - roads	112,956,040	0	0	(23,218,800)	(23,218,800)	89,737,240	112,956,040	0	0	112,956,040
Revaluation surplus - Infrastructure - footpaths	6,116,649	0	0	0	0	6,116,649	6,116,649	0	0	6,116,649
Revaluation surplus - Infrastructure - drainage	4,379,251	0	0	0	0	4,379,251	4,379,251	0	0	4,379,251
Revaluation surplus - Infrastructure - other	1,423,235	(623,627)	0	0	0	799,608	799,608	623,627	623,627	1,423,235
Revaluation surplus - Infrastructure - airfields	11,970,888	0	0	0	0	11,970,888	11,970,888	0	0	11,970,888
Revaluation surplus - Infrastructure - bridges	25,969,211	0	0	0	0	25,969,211	25,969,211	0	0	25,969,211
Revaluation surplus - Infrastructure - Landfill	0	623,627	482,598	0	482,598	1,106,225	0	0	0	0
Revaluation surplus - Financial assets	(1,276)	0	0	0	0	(1,276)	(1,276)	0	0	(1,276)
	182,003,327	0	9,193,606	(23,951,000)	(14,757,394)	167,245,933	181,379,700	623,627	623,627	182,003,327

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF WYNDHAM EAST KIMBERLEY  
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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	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	8,901,974	15,741	10,689,564

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	5,396,349	248,196	5,218,201
- Financial assets at amortised cost	4	13,597,166	10,301,769	10,301,769
		18,993,515	10,549,965	15,519,970

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

Restricted reserve accounts	28	18,993,515	10,549,965	15,433,939
Bonds and deposits		0	0	86,031
<b>Total restricted financial assets</b>		18,993,515	10,549,965	15,519,970

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

Net result		8,130,615	9,156,436	1,845,740
Non-cash items:				
Depreciation		6,980,876	7,116,239	7,059,927
(Profit)/loss on sale of asset		0	41,500	22,665
Adjustments for revaluation of rehabilitation cost related asset		442,307	0	(589,681)
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		163,703	750,000	(578,370)
(Increase)/decrease in other assets		(382,043)	0	745,906
(Increase)/decrease in inventories		(6,835)	0	3,733
Increase/(decrease) in trade and other payables		(1,174,991)	250,000	468,419
Increase/(decrease) in employee related provisions		(75,672)	0	176,995
Increase/(decrease) in other provisions		(282,557)	0	1,057,275
Increase/(decrease) in other liabilities		(515,041)	0	(57,547)
Non-operating grants, subsidies and contributions		(8,323,895)	(16,883,412)	(4,936,211)
Net cash provided by/(used in) operating activities		4,956,467	430,763	5,218,851

(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		(5,717)		(23,129)
<b>Total amount of credit unused</b>		2,549,283		2,531,871

Loan facilities

Loan facilities - current	13	977,521		712,854
Loan facilities - non-current	13	4,931,739		1,198,563
<b>Total facilities in use at balance date</b>		5,909,260		1,911,417

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  
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**18. CONTINGENT LIABILITIES**

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

**19. CAPITAL COMMITMENTS**

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	2,286,885	7,889,259
	2,286,885	7,889,259
Payable:		
- not later than one year	2,286,885	7,889,259

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**20. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Shire President - Cr David Menzel</b>			
President's annual allowance	44,348	44,348	44,348
Meeting attendance fees	21,804	22,083	18,689
Annual allowance for ICT expenses	2,400	2,400	2,400
Travel and accommodation expenses	0	0	865
Annual allowance for travel and accommodation expenses		556	
	68,552	69,387	66,302
<b>Deputy Shire President - Cr Tony Chafer</b>			
Deputy President's annual allowance	11,087	11,087	11,087
Meeting attendance fees	16,261	16,213	13,938
Annual allowance for ICT expenses	2,400	2,400	2,400
Annual allowance for travel and accommodation expenses	0	556	0
	29,748	30,256	27,425
<b>Councillor Narelle Brook</b>			
Meeting attendance fees	16,261	16,213	13,938
Other expenses	0	0	39
Annual allowance for ICT expenses	2,400	2,400	2,400
Annual allowance for travel and accommodation expenses	0	556	0
	18,661	19,169	16,377
<b>Councillor Mat Dear</b>			
Meeting attendance fees	16,261	16,213	13,938
Annual allowance for ICT expenses	2,400	2,400	2,400
Annual allowance for travel and accommodation expenses	0	556	0
	18,661	19,169	16,338
<b>Councillor Judy Farquhar</b>			
Meeting attendance fees	16,261	16,213	13,938
Annual allowance for ICT expenses	2,400	2,400	2,400
Annual allowance for travel and accommodation expenses	0	556	0
	18,661	19,169	16,338
<b>Councillor Michelle McKittrick</b>			
Meeting attendance fees	16,261	16,213	13,938
Annual allowance for ICT expenses	2,400	2,400	2,400
Annual allowance for travel and accommodation expenses	0	555	0
	18,661	19,168	16,338
<b>Councillor Dylan Hearty</b>			
Meeting attendance fees	11,450	0	0
Annual allowance for ICT expenses	1,690	0	0
	13,140	0	0
<b>Councillor Chelsea McNeil</b>			
Meeting attendance fees	11,450	0	0
Annual allowance for ICT expenses	1,690	0	0
	13,140	0	0
<b>Councillor Bradley Kyne</b>			
Meeting attendance fees	4,500	0	0
Annual allowance for ICT expenses	664	0	0
	5,164	0	0
<b>Councillor Grant Lodge</b>			
Meeting attendance fees	4,811	17,797	13,938
Annual allowance for ICT expenses	710	2,650	2,400
Annual allowance for travel and accommodation expenses	0	555	0
	5,521	21,002	16,338
<b>Councillor Debra Pearce</b>			
Meeting attendance fees	4,811	17,797	13,938
Annual allowance for ICT expenses	710	2,650	2,400
Annual allowance for travel and accommodation expenses	0	555	0
	5,521	21,002	16,338
<b>Councillor Alma Petherick</b>			
Meeting attendance fees	4,811	13,150	13,938
Annual allowance for ICT expenses	710	1,900	2,400
Annual allowance for travel and accommodation expenses	0	555	0
	5,521	15,605	16,338
	220,951	233,927	208,132

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**20. RELATED PARTY TRANSACTIONS (Continued)**

**(a) Elected Member Remuneration (continued)**

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

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	44,348	44,348	44,348
Deputy President's annual allowance	11,087	11,087	11,087
Meeting attendance fees	144,942	151,892	130,193
Other expenses	0	0	39
Annual allowance for ICT expenses	20,574	21,600	21,600
Travel and accommodation expenses	0	0	865
Annual allowance for travel and accommodation expenses	0	5,000	0
20(b)	220,951	233,927	208,132

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

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

	2022	2021
	\$	\$
Short-term employee benefits	917,271	888,955
Post-employment benefits	93,740	94,162
Employee - other long-term benefits	16,481	290,700
Council member costs	220,951	208,132
20(a)	1,248,443	1,481,949

*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.

**(c) Transactions with related parties**

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

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

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

	2022	2021
	\$	\$
Sale of goods and services	294,262	118,890

**(d) Related Parties**

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

*i. Key management personnel*

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

*ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

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

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**21. FINANCIAL RISK MANAGEMENT**

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

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

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

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area 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.

	<b>Weighted Average Interest Rate</b>	<b>Carrying Amounts</b>	<b>Fixed Interest Rate</b>	<b>Variable Interest Rate</b>	<b>Non Interest Bearing</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2022</b>					
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
<b>2021</b>					
Cash and cash equivalents	0.16%	10,689,564	6,265,828	4,421,836	1,900
Financial assets at amortised cost - term deposits	0.31%	10,301,769	10,301,769	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.

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Impact of a 1% movement in interest rates on profit and loss and equity*	89,002	44,218

\* 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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**21. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Credit risk**

**Trade and Other Receivables**

The Shire's major receivables comprise rates annual charges and user fees and charges. 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. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 30 days past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2022</b>					
Trade and other receivables					
Expected credit loss	0.32%	0.32%	0.32%	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
<b>30 June 2021</b>					
Trade and other receivables					
Expected credit loss	2.90%	0.36%	50.53%	67.01%	
Gross carrying amount	1,305,093	61,321	38,884	271,169	1,676,467
Loss allowance	37,908	221	19,647	181,711	239,487

**(b) Credit risk**

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

	Trade and other receivables	
	2022 Actual	2021 Actual
<b>Opening loss allowance as at 1 July</b>	\$ 239,487	\$ 260,389
Increase in loss allowance recognised in profit or loss during the year	78,027	0
Unused amount reversed	0	(20,902)
<b>Closing loss allowance at 30 June</b>	<b>317,514</b>	<b>239,487</b>

Trade 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 trade receivables are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

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**21. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Liquidity risk**

**Payables and borrowings**

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

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

	<b>Due within 1 year</b>	<b>Due between 1 &amp; 5 years</b>	<b>Due after 5 years</b>	<b>Total contractual cash flows</b>	<b>Carrying values</b>
	\$	\$	\$	\$	\$
<b><u>2022</u></b>					
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>
<b><u>2021</u></b>					
Trade and other payables	2,055,519	0	0	2,055,519	2,055,519
Borrowings	712,854	1,198,563	0	1,911,417	1,911,417
	<u>2,768,373</u>	<u>1,198,563</u>	<u>0</u>	<u>3,966,936</u>	<u>3,966,936</u>

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

There were no events occurring subsequent to the end of the reporting period that warrant adjustment or disclosure.

**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 statements 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 earnings**

Interest income 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 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 cash generating non-specialised 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) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

**k) Initial application of accounting standards**

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

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

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

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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.

<b>Objective</b>	<b>Description</b>
<p><b>Governance</b></p> <p>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><b>General purpose funding</b></p> <p>To collect revenue to allow for the provision of services</p>	<p>Rates, general purpose Government grants and interest revenue.</p>
<p><b>Law, order, public safety</b></p> <p>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><b>Health</b></p> <p>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><b>Education and welfare</b></p> <p>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><b>Housing</b></p> <p>To provide and maintain staff and residential housing.</p>	<p>Provision of staff and residential housing.</p>
<p><b>Community amenities</b></p> <p>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><b>Recreation and culture</b></p> <p>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><b>Transport</b></p> <p>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><b>Economic services</b></p> <p>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><b>Other property and services</b></p> <p>To monitor and control Shire's overheads operating accounts.</p>	<p>Private works operation, plant repair and operations and administrative costs.</p>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**24. FUNCTION AND ACTIVITY (Continued)**

**(b) Income and expenses**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Income excluding grants, subsidies and contributions</b>			
Governance	60,153	11,250	122,051
General purpose funding	10,624,062	10,776,509	10,810,004
Law, order, public safety	419,073	394,325	398,759
Health	65,256	66,500	66,391
Education and welfare	15,815	11,500	20,147
Housing	123,293	169,320	139,353
Community amenities	2,913,728	2,771,270	2,780,359
Recreation and culture	556,695	487,928	509,019
Transport	5,025,544	3,064,000	3,690,424
Economic services	85,587	72,980	102,540
Other property and services	11,280	0	1,295
	<b>19,900,486</b>	<b>17,825,582</b>	<b>18,640,342</b>
<b>Grants, subsidies and contributions</b>			
Governance	0	7,300	189,565
General purpose funding	4,767,725	1,798,288	3,825,199
Law, order, public safety	109,256	39,000	53,252
Health	2,856	4,000	3,591
Education and welfare	127,340	0	0
Community amenities	71,112	68,500	73,600
Recreation and culture	1,083,892	8,630,000	806,056
Transport	8,007,271	8,581,412	4,491,808
Economic services	6,390	10,000	15,214
Other property and services	21,705	35,000	32,889
	<b>14,197,547</b>	<b>19,173,500</b>	<b>9,491,174</b>
<b>Total Income</b>	<b>34,098,033</b>	<b>36,999,082</b>	<b>28,131,516</b>
<b>Expenses</b>			
Governance	(643,365)	(702,602)	(689,470)
General purpose funding	(302,909)	(374,899)	(220,066)
Law, order, public safety	(1,245,573)	(1,165,675)	(1,172,330)
Health	(220,818)	(334,504)	(256,885)
Education and welfare	(155,700)	(145,393)	(153,554)
Housing	(323,872)	(377,662)	(328,243)
Community amenities	(5,132,792)	(5,226,574)	(5,533,491)
Recreation and culture	(5,690,593)	(6,449,399)	(5,468,515)
Transport	(10,398,849)	(11,446,702)	(10,871,151)
Economic services	(978,893)	(1,236,792)	(1,047,969)
Other property and services	(874,054)	(382,444)	(544,102)
<b>Total expenses</b>	<b>(25,967,418)</b>	<b>(27,842,646)</b>	<b>(26,285,776)</b>
<b>Net result for the period</b>	<b>8,130,615</b>	<b>9,156,436</b>	<b>1,845,740</b>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**24. FUNCTION AND ACTIVITY (Continued)**

**(c) Fees and Charges**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Governance	4,299	2,250	13,926
General purpose funding	26,950	19,000	35,145
Law, order, public safety	49,349	41,900	45,238
Health	65,072	66,500	66,391
Education and welfare	15,815	11,500	20,147
Housing	123,293	169,320	139,353
Community amenities	2,913,728	2,771,270	2,779,988
Recreation and culture	556,695	487,572	508,364
Transport	5,011,996	3,048,000	3,639,597
Economic services	85,586	72,480	102,281
	<b>8,852,783</b>	<b>6,689,792</b>	<b>7,350,430</b>

**(d) Total Assets**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Governance	7,280	11,457
General purpose funding	4,705,976	6,687,443
Law, order, public safety	828,448	1,345,638
Health	81,957	84,545
Education and welfare	2,744,306	2,864,688
Housing	8,448,817	8,470,998
Community amenities	4,587,149	7,168,660
Recreation and culture	15,388,622	21,522,352
Transport	250,189,375	245,219,115
Economic services	2,077,838	1,694,817
Other property and services	15,232,440	13,899,692
	<b>304,292,208</b>	<b>308,969,405</b>





SHIRE OF WYNDHAM EAST KIMBERLEY  
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25. RATING INFORMATION (Continued)

(d) Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/Concession	Discount %	Discount \$	2022	2022	2021
					Actual	Budget	Actual
UV Pastoral	Rate	Concession		\$	\$ (442,085)	\$ 569,058	\$ 830,643
					(442,085)	569,058	830,643
Total discounts/concessions (Note 25)					(442,085)	569,058	830,643

Rate or Fee and Charge to which the Waiver or Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
UV Pastoral	All UV Pastoral rates	No UV Pastoral rates are to exceed 120% of 2020/21 rates.
	Circumstances in which the Waiver or Concession is Granted and to whom it was available	To reduce the impact of UV Pastoral rate increases resulting from changes to rating valuations caused by increases in pastoral lease rents.
		The 2022 actual represents adjustments made to granted concessions due to changes in valuations as a result of objections to pastoral leases/valuations being upheld.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**25. RATING INFORMATION (Continued)**

**(e) Interest Charges & Instalments**

<b>Instalment Options</b>	<b>Date Due</b>	<b>Instalment Plan Admin Charge</b>	<b>Instalment Plan Interest Rate</b>	<b>Unpaid Rates Interest Rate</b>
		<b>\$</b>	<b>%</b>	<b>%</b>
<b>Option One</b>				
Single full payment	8/10/2021	0.0	0.00%	7.00%
<b>Option Two</b>				
First instalment	8/10/2021	0.0	2.50%	7.00%
Second instalment	11/02/2022	6.0	2.50%	7.00%
<b>Option Three</b>				
First instalment	8/10/2021	0.0	2.50%	7.00%
Second instalment	10/12/2021	6.0	2.50%	7.00%
Third instalment	11/02/2022	6.0	2.50%	7.00%
Fourth instalment	22/04/2022	6.0	2.50%	7.00%

	<b>2022 Actual</b>	<b>2022 Budget</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Interest on unpaid rates	114,873	100,000	171,025
Interest on instalment plan	14,203	20,315	38,782
Charges on instalment plan	7,068	10,000	19,080
	<b>136,144</b>	<b>130,315</b>	<b>228,887</b>

SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

26. RATE SETTING STATEMENT INFORMATION

	2021/22 (30 June 2022 Carried Forward)	2021/22 Budget (30 June 2022 Carried Forward)	2020/21 (30 June 2021 Carried Forward)
Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	10(b) 0	0	(2,773)
Less: Movement in liabilities associated with restricted cash	482	0	1,120
Less: Movement in current contract liabilities associated with restricted cash	(1,173,761)	0	0
Less: Adjustment in retained earnings through profit and loss	0	0	(98,805)
Add: Loss on disposal of assets	10(b) 0	41,500	25,438
Add: Loss on revaluation of fixed assets	0	0	(532,135)
Add: Depreciation	10(a) 6,980,876	7,116,239	7,059,927
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(2,529)	0	(3,065)
Employee benefit provisions	72,182	0	(52,654)
Other provisions	159,750	0	1,098,532
<b>Non-cash amounts excluded from operating activities</b>	<b>6,037,000</b>	<b>7,157,739</b>	<b>7,495,585</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	28 (18,993,515)	(10,549,965)	(15,433,939)
Less: Financial assets at amortised cost - self supporting loans	4(a) (10,381)	(9,837)	(10,381)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	13 977,521	1,374,852	712,854
- Current portion of contract liability held in reserve	522,937	2,268,701	1,696,698
- Employee benefit provisions	149,133	1,602,945	148,651
<b>Total adjustments to net current assets</b>	<b>(17,354,305)</b>	<b>(5,313,304)</b>	<b>(12,886,117)</b>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets	25,438,671	12,396,902	23,708,218
Less: Total current liabilities	(5,238,902)	(7,083,598)	(6,812,121)
Less: Total adjustments to net current assets	(17,354,305)	(5,313,304)	(12,886,117)
<b>Net current assets used in the Rate Setting Statement</b>	<b>2,845,464</b>	<b>0</b>	<b>4,009,980</b>

SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

27. BORROWINGS DETAILED

(a) Borrowings

Purpose	Note	Actual				Budget					
		Principal		Repayments		Principal		Repayments			
		Principal at 1 July 2020	New Loans During 2020-21	Repayments During 2020-21	Principal at 30 June 2021	New Loans During 2021-22	Repayments During 2021-22	Principal at 30 June 2022			
Administration Building		\$ 716,275	0	\$ (278,406)	437,869	0	\$ (289,143)	437,869	0	\$ (289,143)	148,726
Administration Building		805,913	0	(151,698)	654,215	0	(156,299)	654,215	0	(156,299)	497,916
Waste Management		763,621	0	(179,145)	584,476	0	(186,767)	584,476	0	(186,767)	397,709
Drainage		56,315	0	(13,211)	43,104	0	(13,773)	43,103	0	(13,773)	29,330
Kununurra Leisure Gym equipment		61,856	0	(24,284)	37,572	0	(24,892)	37,571	0	(24,893)	12,678
Building and infrastructure		164,060	0	(30,688)	133,372	0	(15,988)	133,373	0	(31,715)	101,658
Leisure Centre Aquatic Loan		0	0	0	0	3,000,000	0	0	3,000,000	(284,572)	2,715,428
Water Park Loan		0	0	0	0	300,000	0	0	300,000	(28,457)	271,543
EKRA Infrastructure upgrade		0	0	0	0	1,400,000	0	0	0	(1,015,619)	384,381
<b>Total</b>		2,568,040	0	(677,432)	1,890,608	4,700,000	(686,862)	1,890,607	3,300,000	(1,015,619)	4,174,988
<b>Self Supporting Loans</b>											
Ord River Sports Club		30,804	0	(9,995)	20,809	0	(15,295)	20,810	0	(10,265)	10,545
<b>Total Self Supporting Loans</b>		30,804	0	(9,995)	20,809	0	(15,295)	20,810	0	(10,265)	10,545
<b>Total Borrowings</b>	13	2,598,844	0	(687,427)	1,911,417	4,700,000	(702,157)	1,911,417	3,300,000	(1,025,884)	4,185,533

\* WA Treasury Corporation

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 Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
Administration Building		Governance	124	* WATC	3.82%	(15,219)	(13,992)	(29,194)
Administration Building		Governance	129	* WATC	3.01%	(16,323)	(18,525)	(25,957)
Waste Management		Community amenities	126	* WATC	4.21%	(21,646)	(22,662)	(34,527)
Drainage		Community amenities	128	* WATC	4.21%	(3,771)	(1,085)	(2,540)
Kununurra Leisure Gym equipment		Recreation and culture	132	* WATC	2.49%	(1,220)	(782)	(1,728)
Building and infrastructure		Transport	130	* WATC	3.32%	(4,049)	(4,167)	(6,227)
Leisure Centre Aquatic Loan		Recreation and culture	134	* WATC	3.93%	(4,835)	(34,103)	0
Water Park Loan		Recreation and culture	133	* WATC	3.93%	(483)	(3,410)	0
EKRA Infrastructure upgrade		Recreation and culture	135	* WATC	3.93%	(2,257)	0	0
<b>Total</b>						(69,803)	(98,726)	(100,173)
<b>Self Supporting Loans Interest Repayments</b>								
Ord River Sports Club		Recreation and culture	131	* WATC	2.71%	(854)	(495)	(824)
<b>Total Self Supporting Loans Interest Repayments</b>						(854)	(495)	(824)
<b>Total Interest Repayments</b>	2(b)					(70,657)	(99,221)	(100,997)

\* WA Treasury Corporation

SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

28. RESERVE ACCOUNTS

	2022		2022		2022		2022		2021		2021		2021		
	Actual	Actual	Actual	Transfer to	Actual	Transfer (from)	Actual	Transfer to	Actual	Transfer to	Actual	Transfer (from)	Actual	Transfer to	
	Opening Balance	Transfer to	Actual	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Budget	Transfer (from)	Budget	Transfer to	Budget	Transfer (from)	Opening Balance	Transfer to
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>															
(a) Leave reserve	148,651	482	149,133	0	149,133	143,962	1,594	0	0	145,556	1,120	147,531	0	148,651	0
(b) Airport General reserve	7,390,283	3,560,726	9,892,322	(1,058,687)	9,892,322	6,062,612	(480,407)	(947,000)	0	4,635,205	55,666	7,334,617	0	7,390,283	0
(c) East Kimberley Tourism reserve	69,321	94,986	65,103	(99,204)	65,103	555	36,486	(33,000)	4,041	4,041	522	68,799	0	69,321	0
(d) Foreshore reserve	310,269	161,365	442,937	(28,697)	442,937	377,614	83,181	(2,800)	457,995	1,118,472	2,337	307,932	0	310,269	0
(e) Waste management reserve	1,298,358	552,370	1,445,362	(405,366)	1,445,362	1,200,636	165,511	(247,675)	(41,789)	1,118,472	9,780	1,288,578	0	1,298,358	0
(f) Child care reserve	190,169	37,712	154,864	(73,017)	154,864	141,111	13,062	(41,789)	0	112,384	1,432	188,737	0	190,169	0
(g) Footpaths reserve	101,666	330	48,841	(53,155)	48,841	781	9	0	0	790	766	100,900	0	101,666	0
(h) Goomig farmlands road reserve	572,288	0	562,117	(572,288)	0	431,343	250	0	0	431,593	285	572,003	0	572,288	0
(i) Asset management reserve	560,299	1,818	562,117	(9,975)	562,117	469,033	13,845	(30,000)	0	452,878	4,220	556,079	0	560,299	0
(j) Contiguous Local Authority Group (CLAG) reserve	3,589	6,386	0	(9,975)	0	3,590	40	0	0	3,630	27	3,562	0	3,589	0
(k) Unspent grants and loans reserves	2,089,082	6,760,845	3,850,644	(4,999,283)	3,850,644	3,261,016	4,808,867	(6,692,993)	1,376,890	1,376,890	0	2,089,082	0	2,089,082	0
(l) Kununurra Youth hub reserve	32,958	51,470	52,904	(31,524)	52,904	28,018	810	(26,000)	0	2,828	248	32,710	0	32,958	0
(m) Drainage reserve	646,488	2,098	648,586	0	648,586	702,488	7,778	0	0	710,266	4,870	641,618	0	646,488	0
(n) Regional Price preference reserve	367	0	367	0	367	0	0	0	0	0	367	0	0	367	0
(o) Capital Works - Municipal Funded reserve	166,151	272,671	111,160	(327,662)	111,160	721,179	7,985	(719,900)	0	9,264	900	165,251	0	166,151	0
(p) Public Art works reserve	6,174	1,957	8,131	0	8,131	6,189	69	0	0	6,258	33	6,141	0	6,174	0
(q) Property reserve	357,064	441,159	798,223	0	798,223	357,116	3,954	0	0	361,070	2,690	354,374	0	357,064	0
(r) Municipal Property revaluation reserve	30,161	98	30,259	0	30,259	30,232	335	0	0	30,567	161	30,000	0	30,161	0
(s) Election Expenditure reserve	11,457	38,641	7,280	(42,818)	7,280	11,484	127	0	0	11,611	61	11,396	0	11,457	0
(t) COVID 19 Response reserve	1,449,144	4,702	448,518	(1,005,328)	448,518	1,033,228	11,439	(366,000)	0	678,667	10,916	1,438,228	0	1,449,144	0
(u) Biosecurity reserve	0	276,764	276,764	0	276,764	0	0	0	0	0	0	0	0	0	0
	15,433,939	12,266,580	18,993,515	(8,707,004)	18,993,515	14,982,187	4,674,935	(9,107,157)	10,549,965	15,337,538	96,401	15,433,939	0	15,433,939	0

28. RESERVE ACCOUNTS (Continued)

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	On going	This Reserve is to provide for Shire employee's entitlements.
(b) Airport General reserve	On going	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	On going	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	On going	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	On going	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	On going	This Reserve is to hold lease payments from the Kununurra Childcare Centre to provide for the significant maintenance and renewal of the childcare building.
(g) Footpaths reserve	On going	This Reserve is to hold developer contributions for construction of footpaths after housing construction is completed in new subdivisions.
(h) Goomig farmlands road reserve	On going	This Reserve is to provide for the second coat seal of roads within the Goomig Farmlands.
(i) Asset management reserve	On going	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	On going	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	On going	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	On going	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	On going	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	On going	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	On going	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	On going	To receipt LandCorp contributions towards the ongoing maintenance of the public artwork in the Coolibah / Chestnut subdivision.
(q) Property reserve	On going	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	On going	To hold funds for expenditure relating to Municipal Property Revaluation conducted every 4 years
(s) Election Expenditure reserve	On going	To hold funds for expenditure relating to Council Elections conducted every 2 years.
(t) COVID 19 Response reserve	On going	To fund capital and operational expenditure in support of local businesses to address the financial impact caused by the COVID 19.
(u) Biosecurity reserve	On going	This reserve is to hold funds for use in emergency situations that threatened the bio security of the East Kimberley.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**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 2021	Amounts Received	Amounts Paid	30 June 2022
	\$	\$	\$	\$
Public Open Space Contributions	492,070	1,443	0	493,513
Building Services Levy	21,576	18,138	0	39,714
Building & Construction Industry Training Fund	14,878	18,351	0	33,229
Terminal Security Access Cards	821	0	0	821
Health Application Fee	245	3,960	(1,470)	2,735
	529,590	41,892	(1,470)	570,012



# Auditor General

## INDEPENDENT AUDITOR'S REPORT 2022 Shire of Wyndham-East Kimberley

To the Councillors 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 at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement 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 2022 and its financial position 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, 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 2022, 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 of the Shire is responsible for:

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

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

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

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

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

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

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

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

## **My independence and quality control 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control 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 2022 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 Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia

1 March 2023

# Questions and Motions

**Annual General Meeting of Electors  
Thursday 27 April 2023 at 5pm, Kununurra Council Chamber**

## PURPOSE

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

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

## PROCEDURES

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

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

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

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

## MINUTES

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

## QUESTIONS AND MOTIONS

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

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

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

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

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

## Question submission Form

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

Full name <b>Required</b>	
Address <b>Required</b>	
Contact number	
Email <b>Required</b>	
Question <b>Required</b>	

## Motion to Council Submission Form

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

Mover (Full name) <b>Required</b>	
Address <b>Required</b>	
Contact number	
Email <b>Required</b>	
Motion <b>Required</b>	
Details of motion <b>Required</b>	





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