

Annual Report

2023-2024

Shire of EAST
Pilbara
THE HEART OF THE PILBARA





Acknowledgement

The Shire of East Pilbara acknowledges the Traditional Owners throughout this vast region and their continuing connection to the land, waters and community.

We pay our respects to the members of these Aboriginal communities, their cultures, and to their Elders past, present and emerging.



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Cover photo: ?



SHIRE OF EAST PILBARA
LARGEST SHIRE
IN THE WORLD

WARMEST W.
FROM AUSTRALIA
HOTTEST TOWN

Introduction

The 2023/2024 Annual Report gives a snapshot of the Shire of East Pilbara and an update for the community and other key stakeholders on how the Shire and its Council is progressing plans and projects for the future of our District.

The Annual Report includes:

- an overview of the highlights, opportunities and challenges for the past year.
- a summary of the Shire and its Council's performance.
- a detailed breakdown of the Shire's financial performance for 2023/24.
- information required by section 5.53 of the *Local Government Act 1995* and prescribed by the *Local Government (Administration) Regulations 1996*, including an overview of the Plan for the Future and major initiatives proposed to commence or to continue in the next financial year.

The Shire's 2023/24 Annual Report outlines the organisation's efforts in implementing the priorities of the Shire of East Pilbara Strategic Community Plan 2022-32, which was adopted by Council in May 2022. The Plan articulates our community's priorities and aspirations for the Shire and form the strategic basis for the organisation's direction.

Council has outlined specific strategies to meet the key issues and challenges identified by our communities, covering the following themes:

1. Economic
2. Social
3. Built Environment
4. Natural Environment
5. Governance

The Council has selected key infrastructure and service delivery projects to support the achievement of the community strategic vision for the future. Collaborating with our community, industry and government partners, delivery of these projects will work towards achieving the outcomes identified in the community's vision to help meet the challenges of the future.

You can see more on the Shire of East Pilbara Strategic Community Plan 2022-32 by visiting www.eastpilbara.wa.gov.au/documents/774/strategic-community-plan-2022-2032-and-corporate-business-plan-2022-2026

Further information about the integrated planning and reporting framework for local government is available at www.dlgsc.wa.gov.au/local-government/strengthening-local-government/integrated-planning-and-reporting

About us

The District of East Pilbara is Australia's largest Local Government Area, covering a vast land area of 377,571 square kilometres in the north-west of Australia. The district is located within the traditional lands of the Lappi Lappi, Ngulupi, Ngururrpa, Ngurra Kayata, Ngurrara, Martu, Kulyakartu, Ngangumarta, Ngarla, Nyamal, Palyku, Pintupi and Nyiyaparli peoples.

The Shire of East Pilbara acknowledges that the local Aboriginal People are the Traditional Owners and Custodians of the land. The first white settlement was established as gold inspired a new wave of exploration, including David Carnegie who, in 1896, led an epic expedition that travelled through the deserts north of Coolgardie, through the Gibson and Great Sandy Deserts to Halls Creek in the Kimberley, before returning to Coolgardie. In 1876, the explorer Ernest Giles travelled inland with his expedition party to what is now known as the town of Newman.

In the late 1800s Nullagine was named after the river that runs through the town – the Aboriginal word is Nullagine. The area was settled by pastoralists during the 1880s and became a part of the gold rush when the prospector Nathaniel William Cook found gold in 1886.

Nullagine was officially gazetted by the state government in 1898. By 1914 Nullagine had gold stamping batteries, three hotels, general stores and a population peaking at 3,000 people. Located 1,364 km north of Perth, it is known for its selection of semi-precious gemstones.

Marble Bar was gazetted in 1893, and Newman takes its name from nearby Mount Newman, named in honour of AW Newman, an early explorer who died of typhoid just before reaching the mountain in 1896.

The 2021 census showed that 17.9% of the Shire's population is made up of people from Aboriginal and Torres Strait Islander background, compared to a state average of 3.3%.

By road, the largest town, Newman, is approximately ten hours from Perth, four hours from Port Hedland, six hours from Karratha, ten hours from Broome and 24 hours from Kiwirrkurra, the most easterly community within the district.

The Shire includes the townships of Newman, Marble Bar and Nullagine and the First Nations communities of Goodabinya, Irrungadji, Jigalong, Kiwirrkurra, Kunawarritji, Parnngurr, Punmu and Warralong. The boundaries of the district extend from Cape Keraurdren and Pardoo on the coast at the Indian Ocean, across the breadth of Western Australia to the Northern Territory border and Wilkinkarra (Lake Mackay), including the Karlamilyi National Park. Karlamilyi is the Martu name for the Rudall River area, and the park encompasses over 1.3 million hectares between the Great Sandy Desert and the Little Sandy Desert.

Shire of EAST Pilbara



Est. **1972**



372,571 km²



3,047 km
of unsealed roads



263 km
of sealed roads



21.6%
of our Shire's population
was born overseas



17.9%
Aboriginal and/or Torres Strait
Islander population

President's Report

I am pleased to present the Shire of East Pilbara 2023/24 Annual Report.

Our long-term strategic planning has identified infrastructure and service needs which will help encourage community growth, and our sustainable management of these assets going forward.

The 2023/24 Shire of East Pilbara Annual Report details progress against those identified infrastructure and service needs, and the performance of the Shire and its council against other key measures.

The last financial year has been one of considerable opportunities, consolidated efforts to secure funding and policy change from the State and Federal Governments, with a range of significant challenges.

Council's financial performance remains strong with some project management being done in-house to lessen costs, and operating results showing a higher than projected budgeted surplus. This in turn strengthens the foundations Council has laid over the past few years to ensure the financial future of the community is secure.

The Shire has continued to seek support from the Federal and State Governments and industry partners to help fund and deliver vital infrastructure and service priorities to facilitate the liveability of our towns and communities and the economic future of our region.

I hope you enjoy reading about the ways Council has worked together with the community and our partners in government and business during the year to achieve our strategic plan goals and move towards our shared vision for the district. Council will continue to show leadership on the issues that the Community has nominated as the major challenges and opportunities for the future.

Council continues to deliver on its priorities with the Reconciliation Action Plan, improving cultural awareness within the organisation. The Shire is also working to build its relationships with the First Nations communities and organisations, with increased visits to remote communities and the conduct of in-person elections for the first time in a generation.

The Shire is also proud of the quality and number of social events it has hosted over 2023/24, which promise more exciting events on offer for the community next year.

I thank the Chief Executive Officer and his team for their work and commend the 2023/24 Annual Report to the community.

Anthony Middleton
Shire President



Chief Executive Officer's Report

The Shire of East Pilbara continues to be a critical centre of industrial economic activity, with strong performance in the mining and resources sector bankrolling the state and national economies. While the benefits to the district of this significant industrial activity are many, there are further opportunities for enhanced investment in community infrastructure and service delivery over the 377,000 square kms of the district.

This is the key message the Shire has been delivering to senior levels of government and industry in its ongoing campaign to better distribute royalties, taxation and other revenues won by industrial activity in the East Pilbara for enhanced community amenity and greater productive capacity with local infrastructure.

The partnership between the Shire, Atlas Iron and Calidus Resources which in the 2023/24 financial year saw the completion of the upgrade of Marble Bar airport serves as an excellent example. With a shared investment by the three parties, the runway facilities were upgraded to support the arrival and departure of 180 seat A320 and Boeing 737 aircraft – a game-changing step up from the 12-seater propeller aircraft restrictions on landings at Marble Bar. This upscaling of the airport supports the productive capacity of the mining industry and the long-term safety of its workforce.

The Shire's resources and finances continue to perform strongly, with growth in revenue and expenditure reflecting the expansion of the Shire's service delivery and program of infrastructure upgrades and improvements and expanded road maintenance programs throughout the district.

Strong focus has been on advocating for major community infrastructure upgrades, with the proposed Newman Airport Expansion, Newman Youth and Community Hub and Stage 1 of the Newman Waste Water Treatment Plan. These projects represent close to \$200M in investment, and we are committed to partnership with the Federal and State Government, along with potential industry partners to ensure these vital community projects are funded.

Major projects have continued and are on track for the 2024/25 financial year, with the completion of the upgrade of Lee Lane in Newman, the Nullagine Aquatic Centre, the new Nullagine multipurpose sports courts and Newman's Netball change rooms and Lighting Upgrade, and the Newman Airport Airfield Lighting Upgrade.

Steven Harding
Chief Executive Officer



Council Members

2023/2024



Anthony Middleton
Shire President



Wendy McWhirter-Brooks
Deputy President
Central Ward (to 21 October 2023)
North Ward (from 21 October 2023)



Lee Anderson
Councillor
North Ward
(from 21 October 2023)



Matthew Anick
Councillor
South Ward
(Retired 21 October 2023)



Peta Baer
Councillor
South Ward



Milton Chapman
Councillor
East Ward
(from 15 March 2024)



**Freeman Langtree
Coppin OAM**
Councillor, North Ward
(Retired 21 October 2023)



David Evrett
Councillor
South Ward
(From 21 October 2023)



David Kular
Councillor
South Ward



Annabell Landy
Councillor
East Ward



Karen (Lou) Lockyer
Councillor
South Ward



Adrienne Mortimer
Councillor
Northwest Ward
(Retired 21 October 2023)



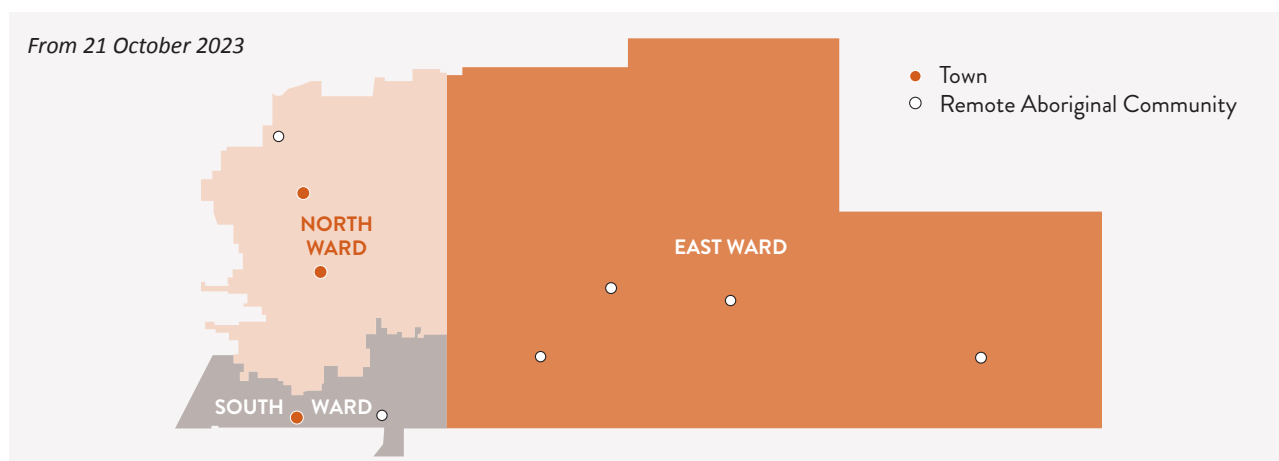
Stacey Smith
Councillor
Lower Central Ward
(Retired 21 October 2023)

Council Member Attendance

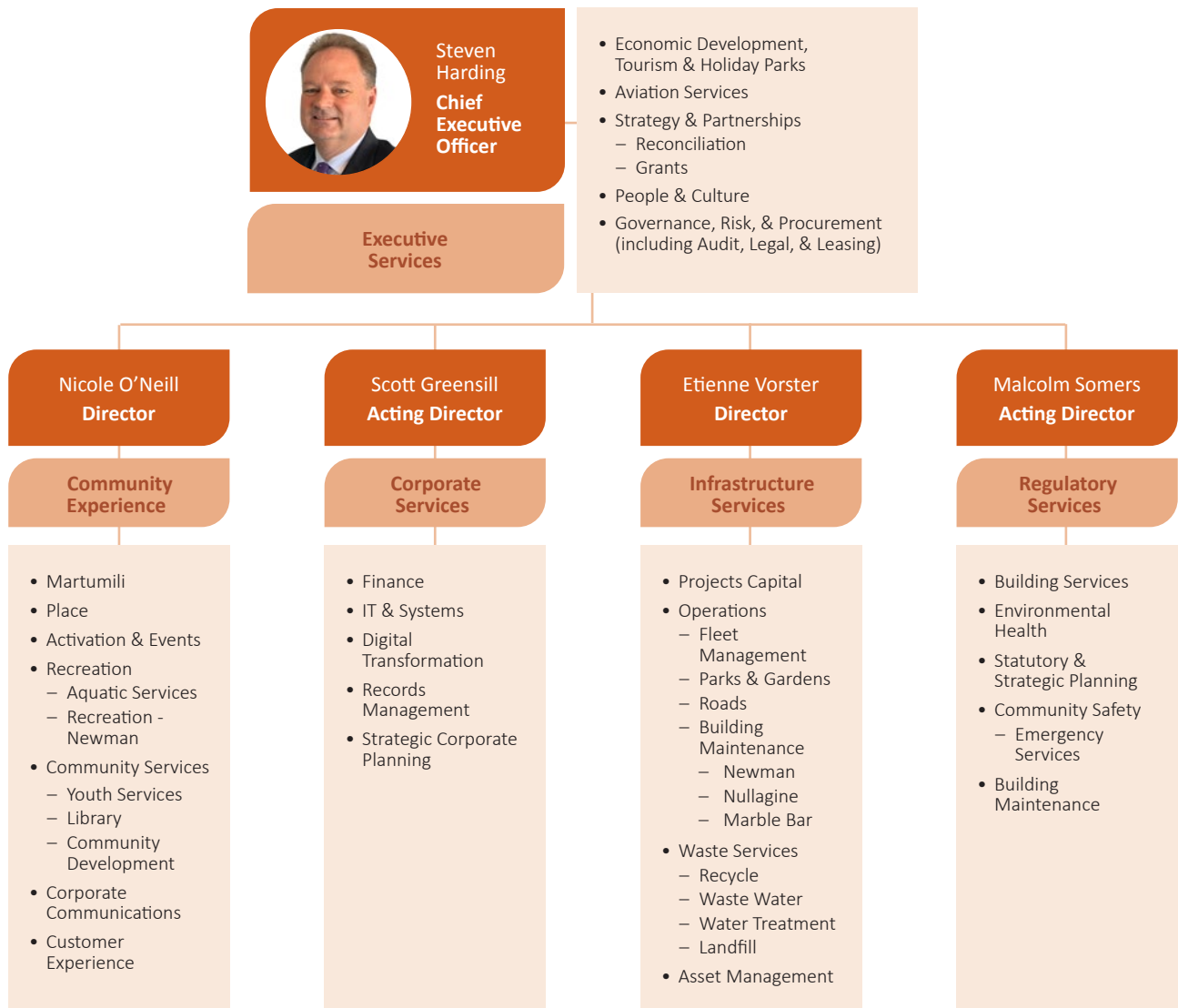
Councillor	Ward	Ordinary Council Meetings Attended	Attendance by electronic means	Committee Meetings Attended
Cr Anthony Middleton	President	10/10	1	7/7
Cr Wendy McWhirter-Brooks	Central/North	10/10	2	3/3
Cr Lee Anderson	North	7/7	1	3/3
Cr Matthew Anick	South	2/3	1	N/A
Cr Peta Baer	South	9/10	3	4/5
Cr Milton Chapman	East	3/4	0	N/A
Cr Langtree Coppin	North	2/3	0	3/3
Cr David Everett	South	6/7	2	N/A
Cr David Kular	South	8/10	1	2/2
Cr Annabell Landy	East	9/10	0	N/A
Cr Karen (Lou) Lockyer	South	9/10	3	3/3
Cr Adrienne Mortimer	North West	1/3	0	N/A
Cr Stacey Smith	Lower Central	1/3	0	N/A

Some attendances were by electronic means from remote locations.

Shire of East Pilbara – Wards



Executive Leadership



Statutory Information

Official Conduct Report

Section 5.121 of the *Local Government Act 1995* (“the Act”) requires the Shire to report on the number of, if any, complaints that result in a finding under section 5.110(2) of the Act, that a minor breach has occurred. The Shire received no such complaints during the 2023/24 financial year.

Strategic Community and Corporate Business Plans

Regulation 19B(2)(j) and (k) of the *Local Government (Administration) Regulations 1996* (“the Regulations”) requires the Shire to report on any modification made to a local government’s strategic community plan and details of any significant modification made to a local government’s corporate business plan during the financial year. No such modifications were made during the 2023/24 financial year.

Trading undertakings and land transactions

Regulation 19BB and 19BC of the Regulations requires the Shire to provide information about certain trading undertakings and land transactions to be included in annual report. No such trading undertaking or land transaction occurred during the 2023/24 annual report.

Freedom of Information

Freedom of Information gives the public a right to access government documents, subject to some limitations. In Western Australia, under the *Freedom of Information Act 1992* (“the FOI Act”), the right applies to documents held by most State government agencies, including local governments.

Documents accessible under the FOI Act include paper records, plans and drawings, photographs, tape recordings, films, videotapes or information stored in a computerised form.

Agencies are required to assist applicants to obtain access to documents at the lowest reasonable cost. Each agency is required to provide annual statistics on its activities under the FOI Act.

1. Number of valid access applications your agency received and were subsequently transferred in full to another agency: **0**
2. Total new valid access applications received (not including those transferred in full to another agency): **5**
3. Of the total new valid access applications received, how many were for:
 - a. Personal Information **0**
 - b. Non-Personal Information **1**
4. Total access applications finalised in this period: **6**
5. See table at top of page
6. Applications are on hand and not yet finalised: **0**
7. Number of applications dealt with by the Shire not completed within the permitted period as defined in section 13(3) of the FOI Act: **1**

Recordkeeping Statement

The Shire of East Pilbara is committed to the reliable and systematic management of government records, in accordance with legislative requirements and best practice standards. The Shire’s current

5. For the total number of applications finalised indicate the outcome

	Personal	Non-personal	Total for Outcome
a) Access in full to all requested documents	0 +	2 =	2
b) Edited access	0 +	0 =	0
c) Access deferred	0 +	0 =	0
d) Access deferred in a manner referred to in section 28	0 +	0 =	0
e) Access refused under section 26	0 +	0 =	0
f) Refused to deal with application under section 20	0 +	0 =	0
g) Access refused to all requested documents (Do not include matters included in (e) and (f))	0 +	0 =	0
h) withdrawn by the applicant	0 +	0 =	0
TOTALS	0 +	2 =	2

recordkeeping plan, RKP 2018028, was submitted to the State Records Office and subsequently approved on 12 December 2019. In accordance with the *State Records Act 2000*, the plan is under review and is to be submitted to the State Records Office by 12 December 2024.

Records captured in 2023/24: **8,605**

Access and Inclusion Plan

The *Disability Services Act 1993* (“the Act”) requires all WA local governments to develop a Disability Access and Inclusion Plan (DAIP).

The Shire continues to make progress in the implementation of its DAIP in 2023/24. The DAIP assists the Shire plan and implement improvements to access to, and inclusion in services and events, buildings and facilities, information, quality of service, complaints, consultation processes and employment. These plans benefit people with disability, the elderly, young parents and people from culturally and linguistically diverse backgrounds.

The Shire’s DAIP Progress Report for 2023/24 was submitted by the due date of 31 July 2024. Following is a summary of the Progress Report.

Information and Communication

The Shire has implemented several initiatives to provide Shire information in plain language and alternative formats. Shire information and marketing of a range of community services and events is available in plain English together with pictures and colours. The Shire’s website has ReadSpeaker capability which converts text to voice for people who are vision impaired or have little or no reading capacity. The website meets best practice accessibility standards.

Accessible and inclusive complaints management

The council adopted a new person-centred Customer Service Charter, which includes disability access and inclusion in the commitment statement. The Charter commits to ensure information, resources and services are consistent and accessible to all.

Employment and retention of people with disability in Public Authorities

The Shire has implemented a new approach to promote workforce diversity focused on enhancing and promoting an inclusive and diverse workforce and employer of choice as part of its recruitment process.

Shire of EAST Pilbara at a glance

Key data 2023/24



Airport data

405,716

Total passenger numbers

9,647

Total number of flights

217,344

People airport arrivals

188,372

People airport departures

4,824

Aircraft arriving



127
food inspections



Approximately

35,000

Fly-in Fly-out (FIFO) population



Recreation Centres

Newman Aquatic Centre

25,500

attendances

560

Swim School enrolments

31,325

attendances

477

classes delivered

20

rural memberships

3,086

group fitness participants

577

members per month



Newman, Marble Bar and Nullagine

56 events organised for local communities to attend including concerts, carnivals and markets



Resident population

Newman **4,473** **5.8%** ATSI*

Marble Bar **927** **27%** ATSI



Nullagine **147** **61%** ATSI

* ATSI – Aboriginal and Torres Strait Islander. Data from 2021 Census.
NB: figures are reflective only of those who filled out the census form



Dog and Cat Stats

108  **16** 
registered

103  **49** 
rehomed

47  **6** 
returned to owner



Grants and Approvals

\$37,927

in Community Assistance Grants

100 building approvals with a total value of **\$71,784,843**

73 development applications worth **\$18,077,719**



15 occupancy permits issued



Cr Langtree Coppin OAM

The Shire would like to pay tribute and give thanks to Freeman **Lang Coppin**, who served for almost a half century on council, representing his community in Marble Bar and the interests of pastoralists.

Lang retired in 2023 after more than 46 years on council. His legacy includes providing leadership and community representation for the northern part of the East Pilbara, and he continues to advocate for the provision of safe and reliable infrastructure and services across some of the most remote parts of Australia.

“I wanted to represent the agricultural side; the industry has been overshadowed by mining, but it is a big industry that still employs a lot of people,” he said.

His family started at Yarrie Station in the 1880s. He worked as both a pilot and a cattleman on his station, which helped shape his attitude to road access.

Lang sought funding and was a strong advocate for road projects. The improvement of the road network in the Shire has been one of the biggest changes Lang has witnessed during his time on council. Lang said one of his favourite projects was the Marble Bar to Alice Springs Road.

“We’ve created some big roads. Roads are the backbone and the economy of the area.”

He served as the Shire’s Deputy President on many occasions during his 46-year tenure. His service was recognised in the 2013 Queen’s Birthday Honours List, awarded the Medal of the Order of Australia for services to the community. Lang has also been awarded the council’s highest honour, Freeman of the Shire, which was presented to him at a civic reception in Marble Bar on March 21, 2024. Such lengthy service stands as a testament to Lang’s enduring commitment to community.

“

Roads are the backbone and the economy of the area.

”

Cr Langtree Coppin OAM







2023/24

Achievements

KEY
RESULT
AREA

1

Economic

The Shire seeks a diverse and sustainable economy, with a balanced population, providing equal opportunities, prosperity for all, and a fair share of the returns from our resources.

1.1

Develop strong networks for collaboration within and across the corporate and public sectors for growing local exports, with a focus on agriculture, mining services, Aboriginal business and tourism.

The Shire has introduced systems to assist that goal with collaboration within and across the corporate and public sectors for growing exports, with a focus on agriculture, mining services, Aboriginal business and tourism – in the area of tourism we have been able to increase visitorships to the Newman Visitor Centre chalets and mine tours with bookings and visits reaching over 2,500 in the financial year. Our other sites which include Yurlu Caravan Park, Nullagine Caravan Park and Cape Keraudren have also registered high numbers of visitation.

These include more than 13,000 visits to Yurlu and more than 32,000 to Nullagine, while Cape Keraudren has

registered nearly 23,000 visitors over the past financial year. While most of our visitors are Australian, there has been some notable increase in visitors from other countries with about 2% of tourists registering as living overseas. We hope to increase these numbers in the next financial year. Newman saw the refurbishment of the Tourism Centre from the mining industry and historical artefacts on display along with black and white historical photographs from the town. This has proven a popular display area for tourists coming into the East Pilbara and seeking information on roads, safety, accommodation and weather patterns.

1.2

Work with local entrepreneurs, existing businesses and artists to increase their internal capacity and explore business opportunities that will increase new investment and jobs into the local economy.

The Shire seeks a diverse and sustainable economy, with a balanced population, providing equal opportunities and prosperity for all, and a fair share of the returns from our resources.

There is also a commitment to work with local entrepreneurs, existing businesses and artists to increase their internal capacity and explore business opportunities that will reduce leakage from the local economy.

We are continuing to work with parties who are establishing the Australian Renewable Energy Hub in the northern area of the Shire, along with participating in Economic Development Australia and working with Newman Chamber of Commerce and Industry (NCCI) on strategies to revitalise retail activities in Newman. The Shire participated as a member of the Pilbara Tourism and Economic Development Round Tables and attended the annual BHP / NCCI Meet the Buyers Workshop.



1.3

Undertake economic development planning for Marble Bar, Nullagine and remote communities

Undertaking economic development planning for Marble Bar, Nullagine and remote communities has been part of the focus for the past year.

Working with Development WA and the Pilbara Development Commission to provide more light

industrial land and a general industrial land area to allow for business expansion in Newman. Joined the WA Chamber of Minerals and Energy, Economics and Productivity Committee.

1.4

Collaborate with key stakeholders on brand promotion, tourist accommodation, investment in attractions and product development, and supporting infrastructure such as wayfinding and signage.

Collaboration with key stakeholders on brand promotion, tourist accommodation, investment in attractions and product development, and supporting infrastructure such as signage has been a focus.

We continue to work with a wide range of business investors who see great potential in East Pilbara. The Shire is well regarded by the Department of Jobs, Tourism, Science and Industry (JTSI) and its Invest & Trade WA division, which consistently refers new and substantial business investment opportunities to us.

1.5

Support the development, attraction and retention of a skilled workforce that supports local commerce and industry (including childcare, school-based training and TAFE).

The Shire worked with Regional Development Australia (RDA) to successfully introduced the DAMA Scheme into East Pilbara. This will help local businesses to more easily attract and hire migrant workers under this Commonwealth scheme. A DAMA is a framework covering a defined regional area. DAMA agreements are between the Australian Government and a Designated Area Representative (DAR), which is either a state or territory governments or regional bodies such as Chambers of Commerce, Regional Development Australia offices, or Shire Councils.

Employers must seek and gain endorsement from the DAR before lodging a labour agreement request online

through ImmiAccount. The online form in ImmiAccount outlines the requirements and supporting documentation required for labour agreement requests.

Where a DAMA labour agreement is approved, the business will be able to nominate and sponsor skilled and semi-skilled overseas workers for certain occupations (each DAMA head agreement covers a specified range of occupations).

The Shire continues to support and advocate for training and development opportunities and is also working to launch a traineeship program.



KEY RESULT AREA

2

Social

Safe, connected and family-friendly communities where all people thrive, and have their needs met at all ages and stages of life.

2.1

Advocacy, partnerships and delivery of children's, family and young people's services.

Part of the advocacy aims to build partnerships and delivery of children's, family, and young people's services like Story Time for Children: Newman Library facilitated weekly Story Time sessions, focusing on children aged 3 to 5. These engaging sessions aimed to educate and entertain young children while fostering a love of books. Attendance has steadily increased throughout the year. Some highlights included:

- **Weekly Music and Movement:** Starting on March 14, 2024, we introduced Weekly Music and Movement sessions at the Newman Library. Thanks to a Better Beginnings Family Literacy Grant, children aged 0-3 participate in children attending.
- **Adult Arts and Crafts Programming:** Adults Arts and Crafts programming has drawn significant community attendance. These sessions may be offered twice a month next year.



Adult Arts and Crafts at Newman Library

- **Monthly Book Club:** At both Marble Bar and Newman Libraries, our Monthly Book Club sessions provide readers with the benefit of coming together to discuss books.
- **Holiday Program:** The Newman Library continues to host a popular and well-supported School Holiday Program four times a year.
- **Story Time for Children:** Newman Library facilitated weekly Story Time sessions, focusing on children aged 3 to 5. These engaging sessions aimed to educate and entertain young children while fostering a love of books. Attendance has steadily increased throughout the year.
- **Community Engagement:** Throughout the year, the Newman Library actively participated in community events such as Welcome to Newman, Harmony Week, and the Outback Fusion Festival. We set up information stalls and organised arts and crafts activities for children.
- **Increased Visitation:** In April 2024, the Newman Library experienced an impressive 85% increase in patrons.
- **Technology Classes:** Newman Library introduced one-on-one technology classes, which have been very successful.
- **Community Outreach:** The Newman Library now shares a Facebook page, called Shire East Pilbara Libraries, which encompasses Newman, Marble Bar, and Nullagine Libraries. This inclusive page is running well and serves as a hub for library-related updates and engagement.
- **Nullagine Library:** Newman Library staff have commenced offering programming sessions in Nullagine once a week, with high interest and numbers of visitors.

2.2

Advocate for the improved provision of health and education services.

The Shire has continued to advocate for improved health and education services, with a range of meetings over the financial year. The Shire has also leased space in Newman House for the provision of community services.

2.3

Advocacy and partnerships for addressing issues impacting safety of communities, and improving information sharing and coordination.

Newman Interagency Network

The Interagency Network has formed to provide a shared purpose of working together cooperatively, providing a supportive environment to identify service gaps and emerging community needs, exchanging community information, sharing latest ideas and recognising opportunities for collaborative action and combined approaches.

We now have over one hundred contacts on the Interagency mail list including representatives from a range of government and non-government organisations. Administration and facilitation of the meetings is provided by the Shire of East Pilbara, the Shire acts on behalf of the Interagency Network as a clearing house for information, research, funding opportunities and more. This Network fosters connections with other agencies and seeks to develop and strengthen professional relationships, provide discussion around local issues, and build community capacity. The objectives of the Interagency include:

1. Support and enable a cohesive and empowered community
2. Record accurate shared information from respective meetings for distribution
3. Strengthen service referral pathways
4. Create shared action where relevant, and celebrating successes
5. Monitor services and service distribution across the community

6. Support and advocate for placed-based initiatives and support services as required
7. Support the strategies to identify and respond to local social issues and service gaps
8. Support information resource sharing at a local level

This year the Interagency meetings have achieved the following:

- **Training:** Understanding Trauma, trauma informed approaches
- **Engagement:** Youth and Community Hub, Youth Justice workshop, Youth Plan development stakeholder engagement
- **Networking:** Information sharing and knowledge building
- **Funding:** Collaborative funding from DLGC, for local programs
- **Building capacity:** Team building, shared goals
- **Identify emerging social issues:** Service gaps and opportunities, shared priorities, and advocacy
- **Service profile presentations:** CAMHS, Hope Community Service, The Shire, East Newman Activation.
- **Celebrating success:** Shared narrative around local successes and good news stories.

*Below:
The proposed Newman Youth
and Community Hub*



Newman Youth and Community Hub (NYCH) and planning project

This project is set to deliver the Newman Youth and Community Hub that will facilitate a multipurpose use and will enable a centralised approach to service delivery and co-location, increasing access and participation, to promote social cohesion and enhanced community health and wellbeing outcomes.

The Newman Youth and Community Hub (NYCH) planning project has achieved significant milestones over the last 12 months. The Newman Youth and Community Hub location is planned to be situated on the vacant lot on the corner of Newman Drive and Iron Ore Parade, approximately 7,612 sqm in area. The NYCH will be a 'one stop shop' for young people and the community to access and enjoy a range of indoor and outdoor recreation, including a Youth Centre, a Library, the co-location of other services and life-long learning opportunities.

This is a \$30 million dollar project investment by the Shire of East Pilbara in the future of Newman's youth service delivery, sports and library service delivery improvements. Funding outcomes supporting this NYCH project is anticipated to be known by March 2025. The Shire has sought additional funding from the Federal Government 'Growing Regions Funding Program'.



The benefits arising from the project are expected to include, but are not limited to:

- addressing the lack of opportunities for service providers to co-locate, collaborate and co-ordinate programs and services;
- providing increased opportunities for targeted interventions aimed at reducing the identified levels of vulnerability and disadvantage experienced within the community;
- addressing the lack of space for use by visiting service providers and for the delivery of new programs and services not currently offered within Newman;
- reducing the stigma attached to attending easily identifiable crisis services;
- increasing opportunities for the community to gather and interact in a safe and inclusive location;
- addressing the lack of culturally safe and appropriate facilities within Newman
- Library Utilisation Benefit
- Playgroup/Creche Room Utilisation Benefit
- Meeting and Conference Room Utilisation Benefits
- Youth Drop-in Benefits
- Youth Economic and Social Participation Benefits
- Youth Service Provider Efficiency Benefits
- Youth Sport Leisure Participation Benefits
- Sport Infrastructure Economic, Health and Social Benefits

Left:
The Shire's "Youth Bus"

2.4

Promote healthy and safe lifestyle choices, and uphold public health and safety.

- Environmental Health Officers conducted 127 routine inspections of food businesses in the Shire during 2023/24.
- Environmental Health Officers collected 158 samples of drinking water for analysis and 148 samples of swimming pool water in 2023/24.
- The Shire commenced work on its next public health plan undertaking community consultation on the priorities to assist in the development of the plan.
- The Shire continued to promote healthy and safe lifestyle choices.

2.5

Provide facilities, services, and programs that provide opportunities for participation in sport, recreation, and fitness.

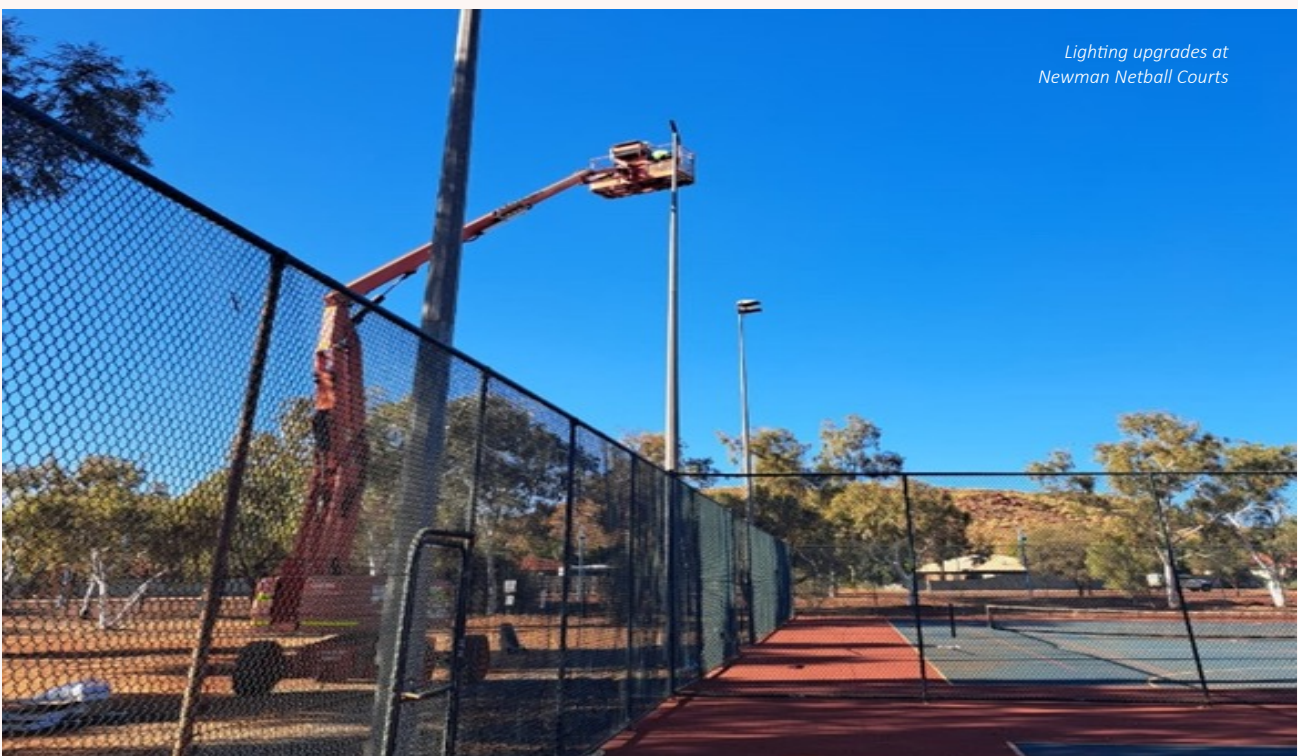
Aquatic Services

Newman Aquatic Centre competed in the Royal Lifesaving Society of WA (RLSSWA) annual Pool Lifeguard Challenge, with SOEP being the first ever team to attend the event from the Pilbara. There were 25,500 total attendances for 2023/24. Swim School swimming lessons operated year-round with lessons available for children aged 6 months through to adults generating over \$95k in revenue with a total of 560 enrolments. Events hosted included the Australia Day Pool Party, Rottnest Virtual Swim, Newman Triathlon and Department of Education local school swimming carnivals as well as vacation and in-term swimming lessons. Playground soft fall replacement improved the outdoor play experience for children.

Marble Bar Pool had 1,707 admissions for 2023/24 and was a primary location for summer community programming by the Place Management team. The Pool partnered with the Department of Education to deliver Vacation and In-term Swimming lessons to Marble Bar Residents, hosted remote communities' annual Swimming Carnival in conjunction with Ngurra Kujungka, with up to 200 people in attendance, with an operating Income of \$2,900 – equalling the previous financial year, which included Aqua Fit class revenue, swim shop and kiosk sales. Some of the events hosted included an Australia Day Pool Party, Rottnest Virtual Swim, Multisport Event and a Christmas Pool Party.

Recreation Centres

- **Whaleback basketball court** – backboard replacement with new adjustable basketball backboards, to better service junior competition, as well as Newman Basketball Association.
- **Newman Recreation Centre** creche soft fall replacement improved the outdoor play experience for children.
- **Introduction of School Holiday Program:** The Newman Recreation Centre successfully launched a school holiday Kids Club program, achieving a record-breaking total of 103 participants during Term 3 of 2023.
- **Implementation of Technogym app:** to further support members' health journey, the Newman Recreation Centre implemented the Technogym App, providing valuable resources and support to track fitness goals
- **Overall attendance** at the Centre was 31,325 for 2023/2024.
- **Total attendance** for group fitness classes was 3,086 participants, with 477 classes delivered.
- The **Newman Recreation Centre** maintained an average membership of 577 members per month, with rural memberships averaging 20.



Lighting upgrades at Newman Netball Courts



Newman Aquatic Centre and Newman Netball Lighting Upgrade

The construction works of the Newman Aquatic Centre and Newman Netball Courts lighting upgrades have been successfully completed.

Newman Netball Change Room Project

The design, supply, delivery, and installation of the Netball change room were successfully completed in February 2024.

2.6

Support local sporting clubs and community organisations to grow their capacity to increase healthy activity and cohesion.

Club Development

- Completion of the first year of the Club Development Plan 2023 – 2025
- Development and launch of the Toolbox, interactive Club Development resource
- Successfully delivered the 2023 Stars of East Pilbara Sports & Community Awards, in conjunction with the Activation and Events team.



Group fitness

Community Projects and Strategic Recreation Master Plan

- Youth Community Hub, final concept design endorsed by council
- New Nullagine Swimming Pool construction commenced
- Community Sport, Recreation Facilities Funding (CSRFF) received for the Newman Aquatic Centre and Pauline Mataka Netball Courts lighting project upgrading the lighting to LED.
- New transportable change room installed at Goanna oval to service oval users and Pauline Mataka Netball Courts
- Commencement of the Yirrankadji Courts (Rage Cage) project in Nullagine
- Business cases undertaken for Marble Bar Pool replacement and Multipurpose Clubhouse Newman.

2.7

Support art and culture, and events and activities that bring people together in shared experience and celebration.

Events

The Shire is committed to fostering a vibrant, inclusive community by offering diverse social, cultural, and recreational activities, and creating memorable, shared experiences that resonate with those that live, work and visit our towns. This is achieved through the Shire's dedication to delivering activations and events, with something for everyone.

Being involved helps to build strong social capital by contributing to enhanced liveability. Participation bonds people together, encourages social mixing and celebrates inclusion that fosters healthier populations physically, emotionally and mentally. It plays an important role in positive well-being and reducing feelings of isolation, which is common in more remote regional areas like the Shire. It also builds a sense of community spirit and instils local pride illuminated by the rich tapestry of places, cultures and heritage of the people that attend. We're proud that our activities enhance the profile of our towns, the natural environment, and Aboriginal culture, and that they support local businesses and contribute to boosting our economy by attracting visitors to explore and experience all that the Shire has to offer.

The Shire commenced development of the draft Events and Activation Strategy, undertaking community consultation in May and June along with delivering 56 events over the financial year.

Martumili

A staff team travelled to Parnngurr community to assist and facilitate a body of work with Muuki Taylor. Muuki Taylor is one of the chosen artists to develop a body of work specifically for the Warrarnku Ninti project to be presented in 2023.

Tura 'Pilbara Soundings' production team Phillip Samartzis and Annika Moses began the project's fourth residency in Newman in anticipation of the Warrarnku Ninti project. Phillip and Annika will consolidate all the recordings alongside engaged Martu artists to ensure the recordings are all set for the Kujungka exhibition and Warrarnku Ninti project.

Award-winning animator Sohan Ariel Hayes was in Newman to present final drafts of animations for the Warrarnku Ninti light show. He worked with artists for final approvals of animated artworks that will make an appearance in the Warrarnku Ninti Light Show, with accompanying soundscape/composition. He also worked collaboratively with Tura to ensure the soundscape and visual scapes are aligned for the exhibition.

Collaborative camp with Rawa school was also conducted in August 2023, Punmu, Nyakulajikujarra.

A night camp was held in the Nyakulajikujarra area, 30km east of Punmu and Wungkakurlu.

Tura 'Pilbara Soundings' production team Phillip Samartzis and Annika Moses began the project's third month residency in Punmu community and Newman. The residency engaged Martu artists in introductory workshops in sound recording technology to be used for the duration of the collaboration.

Below: Martumili artists



2.8 Improve inclusion and harmony across the diverse groups in the population.

Inspired Inclusion interviewed eight local stakeholders and community members from varied backgrounds around inclusion. This initiative celebrated local women who have made a meaningful contribution to the Newman community. *Inspired inclusion* aimed to share personal perspectives and raise awareness of barriers, ongoing difficulties along with local solutions.

2.9 Implement Reconciliation Action Plan and build cultural awareness, understanding and respect across Aboriginal and non-Aboriginal community members.

The Shire has implemented its Reconciliation Action Plan and worked to build cultural awareness, understanding and respect across Aboriginal and non-Aboriginal community members. Over the last 18 months the Shire has focused on laying strong foundations for our Reconciliation journey. This has seen a strong focus of working with our First Nations community on acknowledging, preserving, and sharing the cultural heritage that enriches our nation.

During the 2023-2024 budget year the remaining reconciliation actions and deliverables focussed on completing outstanding actions in the Shire's Reflect RAP and include but are not limited to:

- Completion of a Cultural E- Learning Resources for existing and new employees;
- Provision of Professional Development learning sessions targeting communication and how to increase levels competencies with engaging Traditional Owners;
- Mandatory induction of new employee to RAP briefings and education sessions;
- NAIDOC engagement events and celebrations;
- Community Engagement with Traditional Owners on Major Asset Redevelopment Projects;
- Commencement of Newman Dual Language Signage Project with Traditional Owners;
- The Shire worked with Karlka Niyaparli Aboriginal Corporation on a number of projects to ensure our infrastructure in Newman creates an opportunity to celebrate culture, as well as preserve it.
- Since the commencement of the Reconciliation Action Plan (RAP), the Shire has put over 175 staff members through cultural awareness training.
- Newman's Reconciliation Virtual Breakfast was the second largest in Western Australia

- Collaboration with many stakeholders to develop a community calendar of activities and events for NAIDOC Week.

The Reflect Stage is the first of four types of RAPs that a workplace can implement. These types of RAP are designed in the context of various stages of an organisations' reconciliation journey. These types are Reflect, Innovative, Stretch, and Elevate. The Elevate RAP is for advanced and proven record of accomplishment of performance in successful and continuous RAP cultures. Each RAP will focus on Relationships, Respect, Opportunities and Governance.

The Shire of East Pilbara has demonstrated its success in the Reflecting type of RAP as recognised by the report of outcomes to Reconciliation Australia and now is in the process of both developing an Innovate RAP in 2025 under the theme of 'Implementing Innovation in Reconciliation in the Pilbara' and will be seeking Reconciliation Australia endorsement of the Shire's Innovate RAP.



Above: Welcome to Country by Linda Whalebone

2.10

Advocate for resources to support the Aboriginal community's efforts to preserve their language and culture

The Shire has promoted the Nyiyabarli Living Language program. Nyiyabarli language posters have been installed in facilities in Newman, with a large display at the Newman Recreation Centre and the Newman Aquatic Centre. This information has also been shared on social media. The Shire is working on dual naming of Shire facilities in Newman.

The Shire continues to work with Prescribed Bodies throughout the region supporting Aboriginal-Led development of resources and sharing information. The Shire is working with Nyamal on the dual naming of the Marble Bar Airport.

The Shire worked with Palku and local stakeholders to name the new Yirrunkadji Sports Courts. The Shire thanks the Nullagine Primary School, Community members and the Palyku-Jartai Aboriginal Corporation for their assistance in the development of the name for the Sports Courts.

The Shire also enabled art and culture, and events and activities that bring people together to share experience and celebrate art and cultural exchange. In partnership with Martumili Artists the following activities were held:

- **Fusion Festival Basket Weaving Circle, September 2023, Newman**

Newman Gallery hosted a weaving circle in collaboration with the annual Shire of East Pilbara Fusion Festival. The local community was invited to join artists in the gallery for basket weaving. Always a popular event, approximately 30 people joined in on the event, some participants even travelling in from Parngurr Community.

- **AACHWA Our Business Forum, October 2023, Rubibi (Broome), WA**

Manager Martumili and Martumili Officers travelled to Rubibi (Broome, WA) to attend the Aboriginal Arts Centre Hub of WA (AACHWA) Our Business forum. An event for WA art centres to connect, Martumili presented in the 'Emerging Art Centres' session, presenting a case study as to how Martu artists have collaborated with the Shire in establishing a unique governance system, which centres Martu cultural authority.

- **NMA Songlines Curatorium meeting Canberra, October 2023, Canberra, ACT**

Artists Gladys Kuru Bidu and Corban Clause Williams travelled to Canberra to attend the National Museum of Australia Curatorium – a cultural advisory committee for the "Songlines: Tracking the Seven Sisters" international touring exhibition. Elders and leaders from across the represented communities attended to discuss protocols prior to the exhibition's next tour to Norway.

KEY RESULT AREA 3

Built Environment

Distinctive places, with safe, easy and affordable travel, reliable communications, housing choice, and capacity for residential, industrial and commercial expansion.

3.1 Develop and implement a Housing Strategy, across the towns and remote communities, in collaboration with relevant stakeholders.

The Shire of East Pilbara commenced its review of Local Planning Scheme No. 4 in 2024, with consultation undertaken throughout the district. The review of the Local Planning Scheme will help inform the preparation of a future Housing Strategy.

3.2 Infrastructure and facilities for liveability and economic growth, with an initial focus on:

- Upgrade Marble Bar and Newman Airport
- Progress a General Industrial Area (GIA) and Mining Services Hub
- Expand Light Industrial Area (LIA)

Marble Bar Airport Opening Ceremony

The Shire officially opening Marble Bar Airport on April 11, 2024. This momentous occasion was the culmination of years of hard work and collaboration to revitalise and enhance the region’s crucial air infrastructure.

The Marble Bar Airport’s refurbishment project has undergone a comprehensive overhaul. This included a complete rebuild of the runway, taxiway, and apron area and installing essential amenities such as the Precision Approach Path Indicator Lighting System and perimeter fencing.

The Shire acknowledged and honours the Nyamal people, the Traditional Owners of the land on which the Marble Bar Airport stands. In recognition of their connection to the land, the Shire is collaborating with the Nyamal people to dual-name the airport in both the Nyamal language and English, underscoring a commitment to reconciliation and cultural preservation.

The project’s key stakeholders, including Calidus Resources Limited, Atlas Iron, and the Federal Government, were acknowledged at the opening.

CONTINUED ON NEXT PAGE >



The new CASA approved airport is capable of landing large passenger jets. The Marble Bar Airport's opening ceremony represents a significant milestone in East Pilbara's journey toward progress, connectivity, and opportunity. These enhancements will bolster regional connectivity and support economic growth, propelling the region into a new era of prosperity and serving as a gateway to boundless possibilities for generations to come.

Newman Airport Airfield Lighting Upgrade

The installation of the new runway lighting system, a new Airport Lighting Equipment Room (ALER), and new LED floodlights in the apron area has been successfully completed (*pictured right*).

Industrial Land

The Shire of East Pilbara is working closely with Development WA to identify Crown land that may be suitable for future land uses including general industrial and light industrial, in line with the recommendations of our Local Planning Strategy.



3.3 Advocacy for improved telecommunications.

Digital connectivity is a fundamental necessity in today's modern lives. In recognition of this need, the Shire of East Pilbara is continuing in conjunction with Regional Development Australia (RDA - (Pilbara)) to research telecommunications network issues and future needs throughout the Shire of East Pilbara. Subsequently, the Shire is collaborating with the RDA to survey its communities to identify 1) connectivity issues 2) key findings, and 3) priority actions.

Through the Shire's 'Your Say East Pilbara' engagement portal, in 2025 the Shire will undertake a community

engagement consultation via a Digital Survey which seeks to reveal a range of issues, pain points, network limitations and collect a range of responses to digital barriers. The Shire will complete a detail analysis and synthesis from an East Pilbara Regional Intelligence perspective on digital connectivity issues affecting our East Pilbara region.

On completion, the Shire will advocate through funding and regional advocacy networks such as the Regional Capital Alliance forum to Canberra.

3.4 Advocacy for improvements to the road network and maximising grant funding.

The first stage of a Newman Town Street reseal program was delivered to the cost of \$ 2.7M with further stages to this program scheduled for delivery in the 2024/25 FY to the value of \$ 2.5M.

The Shire was successful in its application for funding from the Pilbara Regional Road Group (PRRG) to the value of \$2,152,495 (PRRG share) and was also awarded a further \$800,000 of funding that could not be spent by another local government in the PRRG.

3.5

Continue to invest in public spaces, amenities, and heritage protection across the Shire.

The following provides an overview of works completed across the towns:

Newman

- Road resealing, line marking, and installation of new bus bay signage in Newman.
- Planting of new trees along Kalgan Drive and Airport Drive, as well as landscaping and garden maintenance throughout the town.
- Turf and reticulation repairs at Capricorn Oval and the Shire Administration Office, including new turf laid at the Martumili Art Centre.
- Emergency repair work, including bitumen repairs at Newman Airport and storm damage repairs to road verges was undertaken during the financial year.

Infrastructure maintenance has been upheld to required standards, with notable projects including:

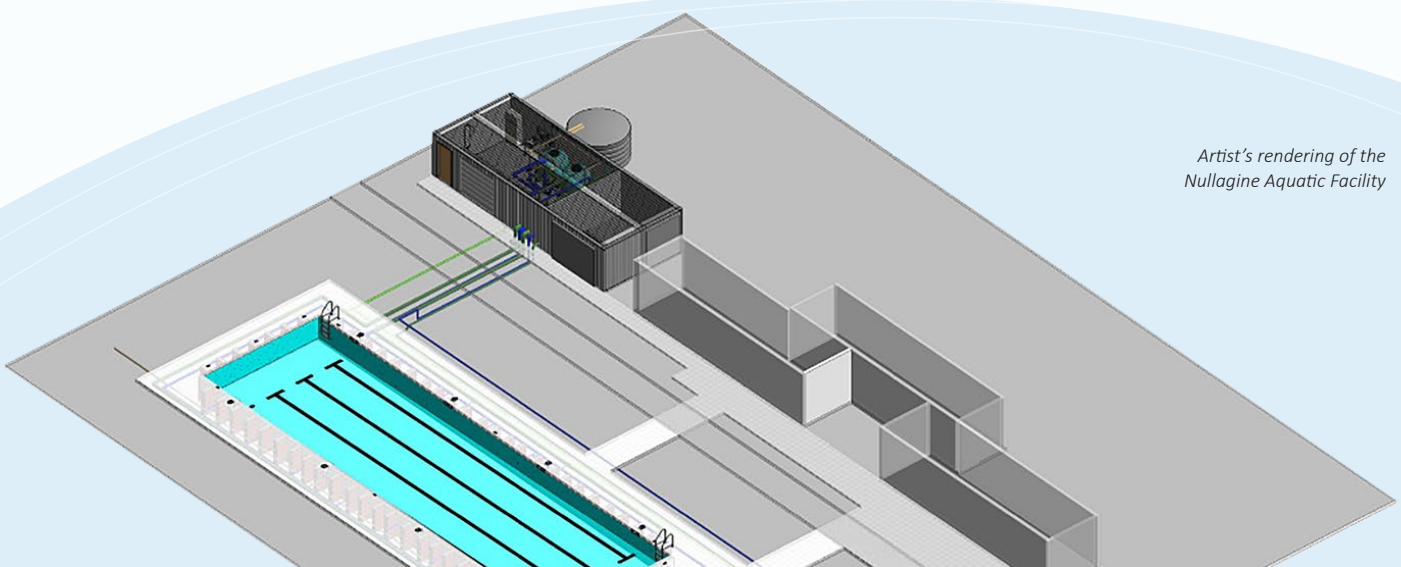
- Replacement of the reticulation pump at Capricorn Oval and installation of a garrison fence around the Newman Works Depot.
- BBQ replacement at Nardoo Loop Park and replacement of locks on Shire BBQs.
- Installation of new playground equipment at Ethel Creek, Lions Animal Park, and the Netball Court.
- Fence and gate replacements at the Aquatic Centre, Netball Courts and installation of a new boundary fence at the Newman Cemetery.
- Installation of spring-loaded medium strip signposts and completion of 2023 cyclone clean-up of road verges.
- Replacement of the roller door at the chemical shed, shade shelter at Goanna Oval, and soft fall at the Aquatic Centre.
- Installation of a basketball backboard at Ethel Creek Park.

Marble Bar

- The Shire completed extensive flood damage repairs on Hillside-Marble Bar Road and Warrawagine Road.
- The crew has actively engaged in community enhancement projects, such as planting fruit trees near the museum and replacing flag poles at the Marble Bar administration building.
- Improvement and maintenance works undertaken at the Marble Bar Sporting Complex.

Nullagine

- Installation of new street signage throughout the town.
- Widening of 1 Mile Crossing, including new signage on Skull Springs Rd.
- Expansion of the floodway into the Irrungadji Community.
- Ongoing tree planting initiatives around town.
- Asphalt road patching and repairs throughout the town.
- Construction of the Rage Cage is currently underway.
- Shelter and seating area with BBQ installed at the Garden Pool.
- BBQ and concrete pad located near Gallop Hall/Library.
- Garden featuring shelter, seating, and waste bin installed at the parking area at the corner of Walker St and Marble Bar Rd.
- The construction of the main pool and toddler pool shells for the new Nullagine Aquatic Facility were completed. The pool facility buildings are scheduled for delivery to the site in early January 2025, with the facility planned to open to the public in May 2025.
- Procurement completed for the new Multipurpose sports courts. Construction has begun on site, with the facility scheduled to open to the public in December 2024.



Artist's rendering of the Nullagine Aquatic Facility

3.6 Continue to invest in the CCTV network across the Shire and incorporate Crime Prevention through Environmental Design (CPTED) principles.

New CCTV was planned for in Lee Lane and in East Newman. Ongoing monitoring of the Shire's CCTV network and assistance to WA Police continues.

CPTED principles are incorporated into our assessment of new development proposals via reference to the State Governments 'Safer Places By Design' planning guidelines. The planning and design of places, spaces and buildings can assist in reducing crime by the application

of improvements to lighting, fencing, landscaping and surveillance of the area from buildings and land use. Peoples' behaviour, particularly in terms of the possibility of offending, as well as an individual's perception about their safety, can be influenced by the design of that environment.

Good design can reduce opportunities for offending and improve feelings of safety.

3.7 Complete Newman Wastewater Treatment Plant.

Newman Wastewater Treatment Plant

- Conducted necessary maintenance and repairs to ensure uninterrupted treatment and management of Newman's sewage.
- 11,159 ML of recycled water was used to irrigate Newman's parks and ovals
- The Department of Water and Environmental Regulation granted a Works Approval for the construction of the Newman Wastewater Treatment Plant upgrade.

Newman Liquid Waste Facility

- The Liquid Waste Facility, located within the Newman Waste Management Facility was successfully upgraded and has been operational since July 2023.
- The Liquid Waste Facility generated an income of \$1.88 million.





3.8 Support improved services to remote Aboriginal communities.

The following roads connecting Aboriginal Communities received re-sheeting, grading and drainage improvement works:

- Jigalong Road;
- Balfour Downs (Marble Bar – Parngurr Route)
- Talawana Track;
- Punmu Access Road;
- Kunawarritji Access Road;
- Desert Road;
- Jupiter Wells Access Road;
- Kiwirrkurra Access Road; and
- Goldsworthy Road (providing access to the Warralong Community).

3.9 Continue strategic land use planning and administration to meet the current and future development needs and aspirations across the Shire.

The Shire of East Pilbara commenced its review of Local Planning Scheme No. 4 in 2024. A series of community events were held throughout August 2024 and the Shire's consultants are progressing background studies and analysis with a view to releasing a draft for comment in 2025.

The Shire is working closely with key Government agencies to identify suitable land to meet the future needs of the Shire's residents and businesses.

KEY
RESULT
AREA

4

Natural Environment

Clean, green towns, using resources sustainably, and preserving landscapes and cultural places for current and future generations.

4.1 Develop a Waste Management Strategy.

The Shire is preparing the Request for Quotation documents for the development of a Waste Management Strategy, which will be completed early 2025.

4.2 Increase recycling and waste education.

Container Deposit Scheme

- The East Pilbara refund point processed 1.7 million containers in the financial year 2023/24 across 2,881 transactions, resulting in 22.68 tons of CO₂e in carbon offsets. This is equivalent to 458.2 m³ of space saved from landfill.
- 20 Container for Change collection points were installed around Newman on public bins to help residents divert eligible containers from landfill.

Newman Waste Management Facility

- Approximately 1,200 tyres have been collected from all landfill sites and recycled.
- E-Waste Recycling: 6,022 kg recycled, resulting in a carbon offset of 22.68 tonnes of CO₂e.
- Approximately 20 tonnes of steel have been removed and recycled from the site.
- Approximately 300 mattresses have been removed and recycled.
- Approximately 12 tonnes of e-waste have been removed and recycled.
- A total of 70kg of toner cartridges have been recycled.
- The landfill conducted controlled burning of its green waste stockpile over several days, freeing up significant space at the facility for future storage and operations.
- New medical waste and asbestos waste pits were developed, with the new pits expected to last 2-3 years depending on volumes.

- The site installed and opened a new commercial wheel wash, ensuring that potential contaminants remain within the site boundaries.
- Development of the Household Waste Recycling Centre.
- Signage upgrades completed, consisting of installation of new signs and the upgrading of existing ones.
- A new residential waste oil pod was installed to assist with disposal.
- Fleet: the site purchased a CAT 938K loader and a Hino six-wheel tipper truck to assist with landfill operations, thereby reducing overall hire costs.

Marble Bar and Nullagine Waste Facility

- The fence work upgrade at the Nullagine refuse site was nominated for the 2023 Tidy Town Awards in litter prevention.
- Both refuse sites received signage upgrades, assisting with source separation and resource recovery at both sites.
- Tyres from both refuse sites were transported to the Newman Waste Management Facility, where they were subsequently sent for recycling in Perth.

Right: Medical and asbestos pit at the Newman Waste Management Facility



Waste Sustainability and Education

- The Shire’s “Little Red in the Hood” waste education program (*pictured right*), conducted in partnership with both Newman Primary Schools and the Newman Library, was attended by high numbers of local youth.
- We improved the internal bin systems at the main administration building by implementing a three-bin system to assist with source separation.
- The Shire was awarded a WALGA bin tagging grant, which led to a 20.68% reduction in contamination rates in general waste bins and an 8.5% reduction in recycling bins in targeted areas.
- We provided bin weights to residents to minimise wind-blown litter caused by residential bins. These weights are made from recycled conveyor belts, giving them a second life.
- Lizard truck design – we hosted a design competition in collaboration with local schools, featuring a colouring and naming contest. Students were invited to create designs for our town’s new waste collection vehicle. The winning design, along with the selected name, will be prominently displayed on the vehicle, showcasing the creativity and spirit of our community.



4.3

Improve sustainability of energy and water use and management in Shire operations, industry and the community.

In preparation for the new Waste Water Treatment Plant, the Shire appointed a consultant to investigate a number of options available to expand/upgrade the existing Newman Town Recycled Water Scheme to ensure that all treated effluent from the Waste Water Treatment Plant issued for irrigation of green spaces.

Solar panels have been installed to all eligible Shire staff housing such as flats (units do not currently have solar). The Shire is progressively installing solar to Shire facilities and buildings including the Newman Aquatic Centre, Newman Airport, Marble Bar Depot and Gallop Hall, Nullagine.



4.4 Support improved air quality.

The Shire continues to liaise with the Department of Water and Environmental Regulation and the Department of Health to reduce dust levels in Newman. The Shire supports continuous monitoring of dust levels within the town site of Newman.

Dust or air quality issues have not been reported in other parts of the Shire.

4.5 Improve the standard of presentation and progressively green the towns.

Reticulated garden beds have been planted along Iron Ore Pde from the Newman Dr roundabout to the roundabout at Newman House. Further plantings will continue along Iron Ore Pde. About 70 dead and missing trees have been replaced along Kalgan Dr. and around the town centre.

Around 60 trees have been planted in Nullagine township from the Look Out, truck parking bays, cemetery, gymnasium to the works depot.

In Marble Bar around 20 trees have been planted around the town.

4.6 Conserve natural vegetation, green spaces, and bushland

The Shire remains committed to conserving and planting natural vegetation, working to further green spaces and care for country.

4.7 Advocacy for the protection of environmental assets and sites of significance to Traditional Owners.

The Shire has continued to work closely with Traditional owners, strongly supporting the protection of environmental assets and sites of significance in the Shire.

A new 107,000 hectare Nature Reserve will be created over parts of the Fortescue Marsh in the Shire of East Pilbara after the signing of an Indigenous Land Use Agreement (ILUA) between Karlka Nyiyaparli Aboriginal Corporation RNTBC and the State Government in February 2024 and registered by the National Native Title Tribunal in May 2024. The reserve will protect the unique cultural and environmental values of Fortescue Marsh.

KEY RESULT AREA 5

Governance

Vibrant local democracy, forward-thinking civic leadership, and transparent stewardship of the community's assets and resources.

5.1 Continued focus on good governance, transparency and community and stakeholder engagement in significant decisions, including place-based plans.

Community Engagement Policy and Your Say East Pilbara

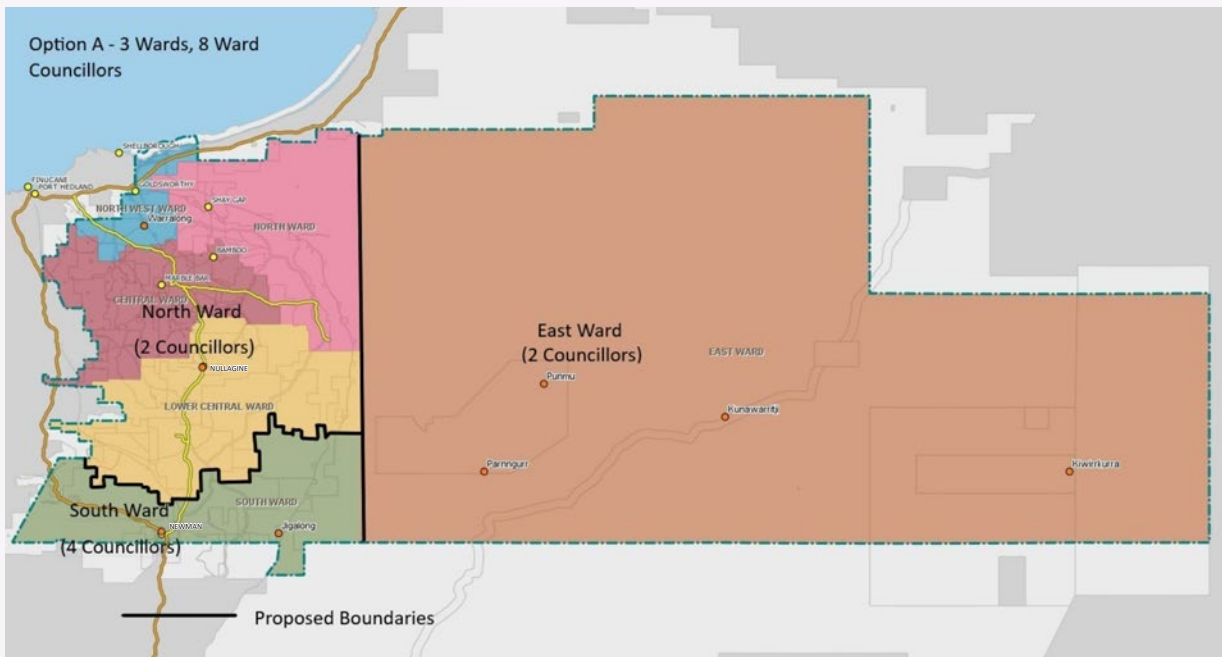
The Shire's Strategic Community Plan 2022-2032 (SCP) sets clear directions for the administration to focus on good governance, transparency and community and stakeholder engagement in significant decisions. This year the Shire developed a new Community Engagement Framework, Policy and Toolkit. The purpose of the Shire Community Engagement Policy was to provide sound governance around the Council's engagement process and create consistency in the Council's approaches to community engagement. Based on international principles of engagement, the Shire's Community Engagement Policy is also supported by International Community Engagement Principles which provide an outline of logical process steps for Council Officers to follow when planning engagement activities.

A Community Engagement Toolkit is being developed in 2025 and will support Shire Officers, skills development and implementation of the Community Engagement Policy. The Community Engagement Policy demonstrates Council's commitment to the process of engagement as a principle of governance, participation and collaboration. Additionally, to support the Shire's use of the policy and engagement activities, the Shire developed and implemented an Online Community digital Engagement Platform or, more simply, an e-Platform.

The platform, "Your Say East Pilbara", went live in May 2024, and created a simple and easy way for the community to engage via an online registration. Your Say East Pilbara will continue to enable our community to use a digital interface on topics of importance, infrastructure and community projects. Your Say East Pilbara invites the community to engage in multi-modal ways with the Shire.

Elections

The Shire visited all of our remote communities to complete in-person voting for our Local Government elections to encourage and empower participation from our remote communities. This included two visits to Kiwirrkurra, which is the most remote community at the border of the Northern Territory. The Shire of East Pilbara now has two Martu representatives creating a voice our Western Desert Community and having over 30% First Nations representation on Council. During May this year, the Council held its Ordinary Council Meeting in Jigalong Community and met with the board to allow them an opportunity to voice their concerns, aspirations and opportunities directly the Council.



Council Boundary and Representation Changes

The Shire conducted the first in-person Ordinary Elections for the Shire Council, including the election of the Shire President by electors in October 2023 and an Extraordinary Election in East Ward in March 2024. This included visits to the remote communities of Kiwirrkurra, Kunawarritji, Punmu, Parngurr and Jigalong to allow people living in these communities to vote, many for the first time in a local government election.

The State Government directed the Shire to reduce the number of elected Councillors as part of its changes to Local Government in Western Australia. Importantly, the new boundaries maintain representation on the elected council for diverse communities of interest.

The Shire successfully advocated for a minimum of two Councillors per ward, which will aid in representation

of such vast areas, and provide continuity of representation of communities during ordinary election periods (when at least one office is up for election).

They also retain and have facilitated an increase in representation on Council by First Nations people which is consistent with Council’s commitments under the Shire of East Pilbara Reconciliation Action Plan and retain a ward model necessary for a local government district larger than the state of Victoria.

The changes have received positive feedback from community members, First Nations Organisations and the administrative arm of the State Government and align with the directions for reform from the Minister for Local Government.

5.2

Facilitate collaboration and partnerships with industry and government in key issues for the Shire (such as transport, housing, economic development and tourism, social wellbeing, public spaces etc.).

Strong focus has been placed on the facilitation of collaboration and partnerships with government and industry over the financial year. The Shire has been a part of several working groups aiming to improve issues relating to a lack of housing, along with working together for improvements to social well being and public spaces.

5.3

Engage young people in civic leadership

The Shire is currently developing a Youth Advisory Council, along with undertaking consultation with young people on the Youth Plan and for the new Youth and Community Hub project. Young people have been actively involved with the Shire over the course of the year, providing valuable input into these important plans and projects.



5.1

Ensure a high standard of organisational management and effectiveness.

Council adopted the framework for the Shire’s Strategic Workforce Plan “Building Capability and Capacity” 2022-2026, as a key plank in the suite of integrated planning and reporting documents which guide Council’s Plan for the Future. This Plan, which is available online (see below), ensures the Shire is working towards meeting its obligations under the *Local Government Act 1995* to plan and be accountable to the community. Local Government is a service-lead industry, which depends on a workforce that is effectively and efficiently resourced, engaged and empowered to deliver the Council’s and the community’s strategic priorities. Developing the capability of the Shire’s workforce, providing effective leadership, and embedding fit-for-purpose systems and processes will enable an agile, collaborative, and responsive workforce that will have influence on the quality of life enjoyed by our diverse community, business partners and visitors.

The Shire’s highly valued workforce working out of many sites across Marble Bar, Newman, Nullagine, Parnngurr, Punmu and Kunawarritji is sourced from a diverse variety of backgrounds and experiences and together form a team of people with a shared commitment to delivering high standards of customer services, community programs, projects and infrastructure.

Other Key Achievements

- Introduction of State Government electoral reforms, including completion of Ward Representation Review, change method of election of president to popular vote, and introduction of in-person voting for Council elections.
- Introduction of Statement of Business Ethics.
- Undertook 26 public tender processes for goods and services worth \$9.6 million.
- Council adopted a new Customer Service Charter.

Following is key data relating to our people. Information relating to salaries is provided in accordance with regulation 19B(2)(a) of the *Local Government (Administration) Regulations 1996*:

Shire of East Pilbara	2022/23	2023/24	Trend
Total Staff Numbers (including Casuals)	247	266	▲
Full Time Equivalent Staff	168.92	194.51	▲
Aboriginal and Torres Strait Islander Employees	22.89%	30%	▲
Women Employees	51.4%	62%	▲
Employees with Disabilities	2%	2.5%	▲



Scan the QR code to download the Shire’s Strategic Workforce Plan 2022-26

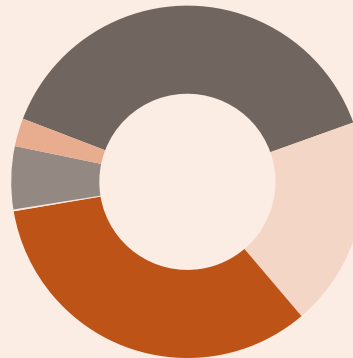
Financial Summary

Finance 2023/2024



REVENUE

	\$
Rates	33,520,838
Grants, subsidies and contributions	50,968,603
Fees and charges	29,047,899
Service charges	143,406
Interest revenue	4,992,544
Other revenue	2,232,808
Total	86,614,864

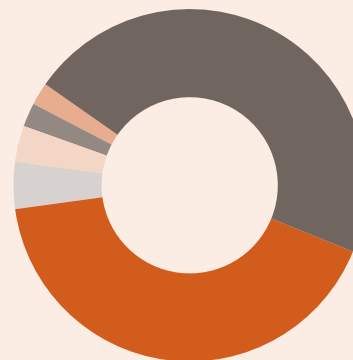


- Rates
- Grants, subsidies and contributions
- Fees and charges
- Service charges
- Interest revenue
- Other revenue



EXPENSES

	\$
Employee costs	21,247,516
Materials and contracts	23,660,869
Utility charges	2,199,036
Finance costs	1,111,979
Insurance	1,689,177
Other expenditure	1,060,026
Total	50,968,603

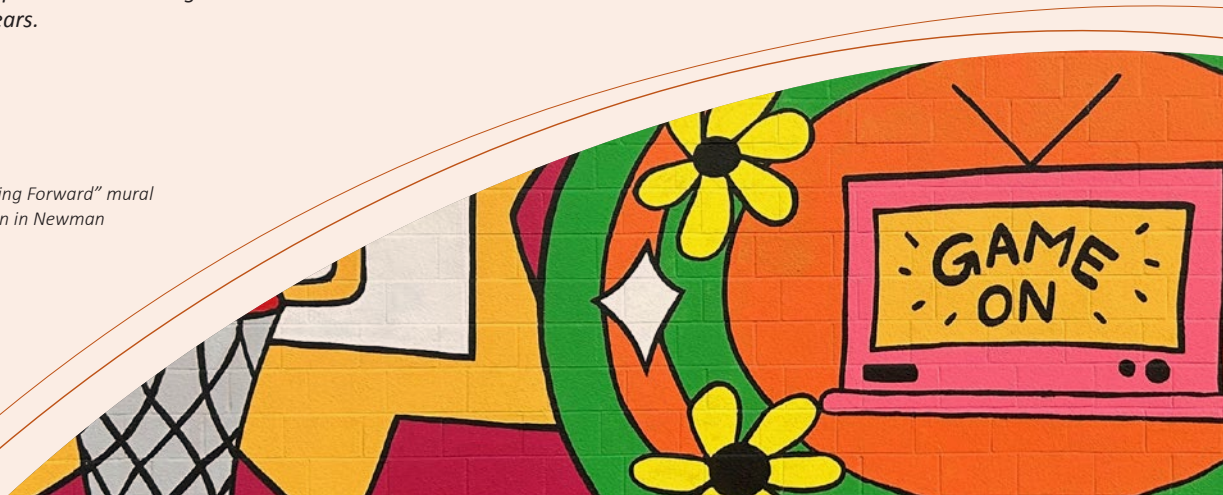


- Employee costs
- Material and contracts
- Utility charges
- Finance costs
- Insurance
- Other expenditure

Depreciation \$58,092,864.00

This result comes from a reevaluation of infrastructure assets as at 30/06/2023. Council is reviewing the key elements of this reevaluation including the cost base and use of life. We expect that this change will reduce markedly in future years.

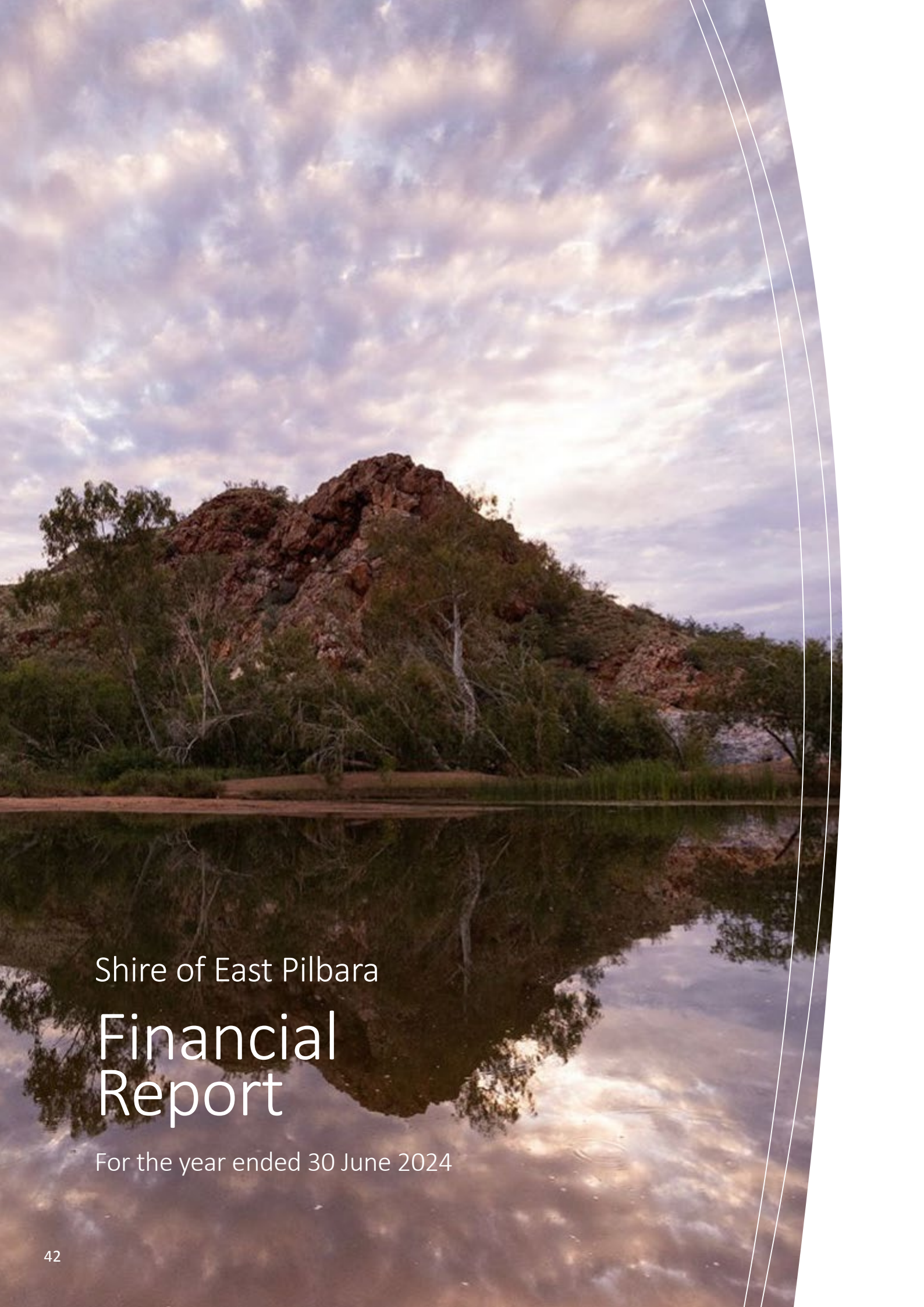
Right: Section of the "Moving Forward" mural at the Junior Sports Pavilion in Newman



SHIRE OF EAST PILBARA	2022/2023	2023/2024	TREND
Total Number of Rateable Properties	4,840	4,886	▲
Minimum General Residential Rate	\$1,000	\$1,100	▲
Rates Levied (excluding services)	\$28,389,246	\$30,505,774	▲
Operating Revenue	\$72,690,944	\$78,388,250	▲
Total Assets	\$804,154,800	\$786,361,801	▼
Capital Grants Revenue	\$13,592,165	\$8,226,614	▼
Operating Grants Revenue	\$12,234,702	\$7,454,641	▼
Contracts Awarded	\$20,312,750	\$6,123,274.61	▼

SALARY RANGE (\$ per annum)	Total
10,000 - 130,000	174
130,000 - 140,000	8
140,000 - 150,000	4
150,000 - 160,000	4
160,000 - 170,000	3
170,000 - 180,000	4
180,000 - 190,000	2
190,000 - 200,000	1
200,000 - 210,000	1
210,000 - 220,000	
220,000 - 230,000	
230,000 - 240,000	
240,000 - 250,000	1
250,000 - 260,000	
260,000 - 270,000	1

The Chief Executive Officer's Total Remuneration Package is **\$306,800**.



Shire of East Pilbara

Financial Report

For the year ended 30 June 2024

Each year, local governments must present a set of audited financial statements to their council and community. At the end of this Annual Report, the Shire's Audited Financial Statements for 2023/24 are published.

What you will find in the statements

The financial statements set out the financial performance, financial position and cash flows of the Shire for the financial year ended 30 June 2024. The format of the financial statements is standard across all Western Australian local governments and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the WA Department of Local Government, Sport and Cultural Industries.

Chief Executive Officer's Statement

The financial statements are certified by the Chief Executive Officer as 'presenting fairly' the Shire's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

Primary financial statements

The financial statements incorporate six primary financial statements:

1. **Income Statement** – provides a summary of the Shire's financial performance for 2023/24, listing all income and expenses. This statement also includes Council's adopted (unamended) 2023/24 Annual Budget to provide a comparison between the projected and the actual amounts.

2. **Statement of Comprehensive Income by Nature or Type** – chiefly records changes in the fair value of the Shire's Infrastructure, Property, Plant and Equipment.
3. **Statement of Financial Position** – this provides a snapshot of the Shire's financial position on 30 June 2024, confirming its assets, liabilities and "net wealth".
4. **Statement of Changes in Equity** – records the overall change for the year (in dollars) of Shire's "net wealth".
5. **Statement of Cash Flows** – details from where the Shire's cash was sourced and where it was spent. This statement also includes Council's adopted (unamended) 2023/24 Annual Budget to provide a comparison between the projected and the actual amounts.
6. **Rate Setting Statement** – indicates the total amount raised from general rates and the impact on the bottom line of the revenues raised from general rates for 2023/24.

The Audited 2023/24 Financial Statements, which include these six primary statements, accompanying notes and a complete financial analysis, are reproduced in full in the following pages of the Annual Report.

SHIRE OF EAST PILBARA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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

A diverse community thriving in a vast landscape that offers a world of opportunity and rich heritage and culture.

Principal place of business:
Cnr Kalgan & Newman Drive
Newman WA 6753

**SHIRE OF EAST PILBARA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of East Pilbara has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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

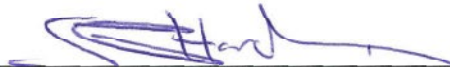
Signed on the

9th

day of

December

2024



Chief Executive Officer

Steven Harding

Name of Chief Executive Officer



**SHIRE OF EAST PILBARA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual	2024 Budget	2023 Actual
		\$	\$	\$
Revenue				
Rates	2(a),26	33,520,838	31,397,825	28,389,246
Grants, subsidies and contributions	2(a)	8,450,755	10,753,760	15,166,304
Fees and charges	2(a)	29,047,899	27,620,158	24,741,641
Service charges	2(a)	143,406	148,800	120,328
Interest revenue	2(a)	4,992,544	2,740,000	2,736,422
Other revenue	2(a)	2,232,808	1,608,600	1,537,003
		78,388,250	74,269,143	72,690,944
Expenses				
Employee costs	2(b)	(21,247,516)	(20,510,091)	(16,378,792)
Materials and contracts		(23,660,869)	(27,004,321)	(22,502,662)
Utility charges		(2,199,036)	(2,245,898)	(2,154,829)
Depreciation		(58,231,027)	(16,755,434)	(19,546,709)
Finance costs	2(b)	(1,111,979)	(489,119)	(779,769)
Insurance		(1,689,177)	(1,578,689)	(1,489,975)
Other expenditure	2(b)	(1,060,026)	(1,956,414)	(1,223,688)
		(109,199,630)	(70,539,966)	(64,076,424)
		(30,811,380)	3,729,177	8,614,520
Capital grants, subsidies and contributions	2(a)	8,226,614	5,288,298	13,592,165
Profit on asset disposals		101,720	121,893	539,329
Loss on asset disposals		(411,870)	0	(6,517)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,102	0	4,607
		7,918,566	5,410,191	14,129,584
Net result for the period	25(b)	(22,892,814)	9,139,368	22,744,104
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	737,551	0	400,003,854
Total other comprehensive income for the period	17	737,551	0	400,003,854
Total comprehensive income for the period		(22,155,263)	9,139,368	422,747,958

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



**SHIRE OF EAST PILBARA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024**

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	10,409,269	16,056,785
Trade and other receivables	5	7,263,942	7,248,896
Other financial assets	4(a)	90,161,660	69,500,000
Inventories	6	29,991	97,409
Other assets	7	4,373,171	1,613,992
TOTAL CURRENT ASSETS		112,238,033	94,517,082
NON-CURRENT ASSETS			
Trade and other receivables	5	14,544	15,317
Other financial assets	4(b)	103,964	101,862
Property, plant and equipment	8	86,274,245	87,159,964
Infrastructure	9	587,731,015	627,236,174
TOTAL NON-CURRENT ASSETS		674,123,768	714,513,317
TOTAL ASSETS		786,361,801	809,030,399
CURRENT LIABILITIES			
Trade and other payables	12	5,936,842	6,215,525
Other liabilities	13	4,134,689	849,410
Borrowings	14	3,753,011	3,417,822
Employee related provisions	15	1,470,215	1,140,566
TOTAL CURRENT LIABILITIES		15,294,757	11,623,323
NON-CURRENT LIABILITIES			
Borrowings	14	6,968,113	10,091,124
Employee related provisions	15	122,895	341,293
Other provisions	16	14,076,675	14,920,035
TOTAL NON-CURRENT LIABILITIES		21,167,683	25,352,452
TOTAL LIABILITIES		36,462,440	36,975,775
NET ASSETS		749,899,361	772,054,624
EQUITY			
Retained surplus		139,133,644	172,716,247
Reserve accounts	29	88,238,250	77,548,461
Revaluation surplus	17	522,527,467	521,789,916
TOTAL EQUITY		749,899,361	772,054,624

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



**SHIRE OF EAST PILBARA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2022		158,939,674	68,580,930	121,786,062	349,306,666
Comprehensive income for the period					
Net result for the period		22,744,104	0	0	22,744,104
Other comprehensive income for the period	17	0	0	400,003,854	400,003,854
Total comprehensive income for the period		22,744,104	0	400,003,854	422,747,958
Transfers from reserve accounts	29	1,309,964	(1,309,964)	0	0
Transfers to reserve accounts	29	(10,277,495)	10,277,495	0	0
Balance as at 30 June 2023		172,716,247	77,548,461	521,789,916	772,054,624
Comprehensive income for the period					
Net result for the period		(22,892,814)	0	0	(22,892,814)
Other comprehensive income for the period	17	0	0	737,551	737,551
Total comprehensive income for the period		(22,892,814)	0	737,551	(22,155,263)
Transfers to reserve accounts	29	(10,689,789)	10,689,789	0	0
Balance as at 30 June 2024		139,133,644	88,238,250	522,527,467	749,899,361

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

**SHIRE OF EAST PILBARA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		32,661,815	27,271,763
Grants, subsidies and contributions		7,454,641	12,234,702
Fees and charges		29,514,938	23,036,018
Service charges		143,406	120,328
Interest revenue		4,992,544	2,736,422
Goods and services tax received		600,721	0
Other revenue		2,232,808	1,537,003
		77,600,873	66,936,236
Payments			
Employee costs		(20,909,343)	(16,285,885)
Materials and contracts		(26,845,679)	(19,936,133)
Utility charges		(2,199,036)	(2,154,829)
Finance costs		(473,517)	(175,302)
Insurance paid		(1,689,177)	(1,489,975)
Goods and services tax paid		0	(69,252)
Other expenditure		(592,987)	(725,220)
		(52,709,739)	(40,836,596)
Net cash provided by operating activities	18(b)	24,891,134	26,099,640
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost		(20,661,660)	(26,862,577)
Payments for purchase of property, plant & equipment	8(a)	(5,636,752)	(5,336,056)
Payments for construction of infrastructure	9(a)	(13,440,176)	(36,107,410)
Capital grants, subsidies and contributions		11,805,403	12,138,936
Proceeds from sale of property, plant & equipment		182,357	979,927
		(27,750,828)	(55,187,180)
Net cash used in investing activities			
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	28(a)	(3,417,822)	(384,166)
Proceeds from new borrowings	28(a)	630,000	11,500,000
		(2,787,822)	11,115,834
Net cash used in financing activities			
Net increase (decrease) in cash held		(5,647,516)	(17,971,706)
Cash at beginning of year		16,056,785	34,028,491
Cash and cash equivalents at the end of the year	18(a)	10,409,269	16,056,785

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

**SHIRE OF EAST PILBARA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	26	31,495,888	29,360,475	26,590,976
Rates excluding general rates	26	2,024,950	2,037,350	1,798,270
Grants, subsidies and contributions		8,450,755	10,753,760	15,166,304
Fees and charges		29,047,899	27,620,158	24,741,641
Service charges		143,406	148,800	120,328
Interest revenue		4,992,544	2,740,000	2,736,422
Other revenue		2,232,808	1,608,600	1,537,003
Profit on asset disposals		101,720	121,893	539,329
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,102	0	4,607
		<u>78,492,072</u>	<u>74,391,036</u>	<u>73,234,880</u>
Expenditure from operating activities				
Employee costs		(21,247,516)	(20,510,091)	(16,378,792)
Materials and contracts		(23,660,869)	(27,004,321)	(22,502,662)
Utility charges		(2,199,036)	(2,245,898)	(2,154,829)
Depreciation		(58,231,027)	(16,755,434)	(19,546,709)
Finance costs		(1,111,979)	(489,119)	(779,769)
Insurance		(1,689,177)	(1,578,689)	(1,489,975)
Other expenditure		(1,060,026)	(1,956,414)	(1,223,688)
Loss on asset disposals		(411,870)	0	(6,517)
		<u>(109,611,500)</u>	<u>(70,539,966)</u>	<u>(64,082,941)</u>
Non-cash amounts excluded from operating activities	27(a)	57,478,090	16,755,434	19,806,207
Amount attributable to operating activities		<u>26,358,662</u>	<u>20,606,504</u>	<u>28,958,145</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		8,226,614	5,288,298	13,592,165
Proceeds from disposal of assets		182,357	481,000	979,927
		<u>8,408,971</u>	<u>5,769,298</u>	<u>14,572,092</u>
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(5,636,752)	(7,880,228)	(5,336,056)
Purchase and construction of infrastructure	9(a)	(13,440,176)	(8,061,772)	(36,107,410)
		<u>(19,076,928)</u>	<u>(15,942,000)</u>	<u>(41,443,466)</u>
Amount attributable to investing activities		<u>(10,667,957)</u>	<u>(10,172,702)</u>	<u>(26,871,374)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	28(a)	630,000	630,000	11,500,000
Transfers from reserve accounts	29	0	325,000	1,309,964
		<u>630,000</u>	<u>955,000</u>	<u>12,809,964</u>
Outflows from financing activities				
Repayment of borrowings	28(a)	(3,417,822)	(3,417,822)	(384,166)
Transfers to reserve accounts	29	(10,689,789)	(7,970,981)	(10,277,495)
		<u>(14,107,611)</u>	<u>(11,388,802)</u>	<u>(10,661,661)</u>
Amount attributable to financing activities		<u>(13,477,611)</u>	<u>(10,433,802)</u>	<u>2,148,303</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27(b)	8,763,120	0	4,528,045
Amount attributable to operating activities		26,358,662	20,606,504	28,958,145
Amount attributable to investing activities		(10,667,957)	(10,172,702)	(26,871,374)
Amount attributable to financing activities		(13,477,611)	(10,433,802)	2,148,303
Surplus or deficit after imposition of general rates	27(b)	<u>10,976,214</u>	<u>0</u>	<u>8,763,120</u>

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

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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the 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.

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;
and measured at reportable value, are only required to be revalued every five years. Revaluing those non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Impairment losses of non-financial assets - note 8 and 9
- Measurement of employee benefits provisions - note 15
- Measurement of other provisions - note 16

Fair value hierarchy information can be found in note 24

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 30 of the financial report.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
 - AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
 - AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
 - AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- These amendments are not expected to have any material impact on the financial report on initial application.
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	33,520,838	0	33,520,838
Grants, subsidies and contributions	8,450,755	0	0	0	8,450,755
Fees and charges	22,453,643	0	6,594,256	0	29,047,899
Service charges	0	0	143,406	0	143,406
Interest revenue	0	0	4,589,253	403,291	4,992,544
Other revenue	0	0	0	2,232,808	2,232,808
Capital grants, subsidies and contributions	0	8,226,614	0	0	8,226,614
Total	30,904,398	8,226,614	44,847,753	2,636,099	86,614,864

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	28,389,246	0	28,389,246
Grants, subsidies and contributions	15,166,304	0	0	0	15,166,304
Fees and charges	22,972,250	0	1,769,391	0	24,741,641
Service charges	0	0	120,328	0	120,328
Interest revenue	0	0	2,645,926	90,496	2,736,422
Other revenue	0	0	0	1,537,003	1,537,003
Capital grants, subsidies and contributions	0	13,592,165	0	0	13,592,165
Total	38,138,554	13,592,165	32,924,891	1,627,499	86,283,109

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account funds	3,719,843	2,313,872
Interest on municipal account funds	869,410	332,054
Other interest revenue	403,291	90,496
	4,992,544	2,736,422

Fees and charges relating to rates receivable

Charges on instalment plan	7,842	9,564
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The 2024 original budget estimate in relation to:
Charges on instalment plan was \$10,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	84,145	119,100
- Other services – grant acquittals	21,469	500
	105,614	119,600

Employee Costs

Employee benefit costs	20,575,933	14,832,923
Other employee costs	671,583	1,545,869
	21,247,516	16,378,792

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	473,517	175,302
Provisions: unwinding of discount	638,462	604,467
	1,111,979	779,769

Other expenditure

Impairment losses on other receivables	541,932	460,975
Impairment losses on trade receivables	(74,893)	37,493
Sundry expenses	592,987	725,220
	1,060,026	1,223,688

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

3. CASH AND CASH EQUIVALENTS

Note	2024 \$	2023 \$
Cash at bank and on hand	10,409,269	13,056,785
Term deposits	0	3,000,000
Total cash and cash equivalents	10,409,269	16,056,785
Held as		
- Unrestricted cash and cash equivalents	4,846,215	5,659,858
- Restricted cash and cash equivalents	5,563,054	10,396,927
	10,409,269	16,056,785

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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 within 24 hours notice with no loss of interest.

Term deposits are presented as cash equivalents if they have Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

	2024 \$	2023 \$
(a) Current assets		
Financial assets at amortised cost	90,161,660	69,500,000
	90,161,660	69,500,000
Other financial assets at amortised cost		
Term deposits	90,161,660	69,500,000
	90,161,660	69,500,000
Held as		
- Unrestricted other financial assets at amortised cost	1,923,410	0
- Restricted other financial assets at amortised cost	88,238,250	69,500,000
	90,161,660	69,500,000
(b) Non-current assets		
Financial assets at fair value through profit or loss	103,964	101,862
	103,964	101,862
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	101,862	97,255
Movement attributable to fair value increment	2,102	4,607
Units in Local Government House Trust - closing balance	103,964	101,862

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (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 or loss

The Shire has elected to classify the following financial assets at fair value through profit or 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 elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk

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

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

5. TRADE AND OTHER RECEIVABLES

	Note	2024 \$	2023 \$
Current			
Rates and statutory receivables		4,330,309	3,483,069
Trade receivables		5,734,755	5,499,190
GST receivable		0	600,720
Allowance for credit losses of rates and statutory receivables		(2,709,640)	(2,167,708)
Allowance for credit losses of trade receivables	22(b)	(91,482)	(166,375)
		7,263,942	7,248,896
Non-current			
Rates and statutory receivables		14,544	15,317
		14,544	15,317

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers to enable the acquisition or construction of recognisable non financial assets is:

	Note	30 June 2024 Actual \$	30 June 2023 Actual \$	1 July 2022 Actual \$
Contract assets	7	2,196,239	542,464	2,769,294
Total trade and other receivables from contracts with customers		2,196,239	542,464	2,769,294

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

Impairment and risk exposure

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

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

6. INVENTORIES

Current	Note	2024	2023
		\$	\$
Fuel and materials		23,715	80,204
Other inventories Martumilli Baskets		6,276	17,205
		29,991	97,409
The following movements in inventories occurred during the year:			
Balance at beginning of year		97,409	255,878
Inventories expensed during the year		(513,074)	(824,442)
Additions to inventory		445,656	665,973
Balance at end of year		29,991	97,409

MATERIAL ACCOUNTING POLICIES

General

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

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

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

7. OTHER ASSETS

Other assets - current

Prepayments
Accrued income
Contract assets

	2024	2023
	\$	\$
	13,986	48,494
	2,162,946	1,023,034
	2,196,239	542,464
	4,373,171	1,613,992

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non- specialised	Buildings - specialised	Buildings - to operating lease	Total land and buildings	Furniture and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	1,582,512	19,613,217	39,861,824	61,057,553	61,057,553	636,381	69,243,644
Additions	0	2,108,757	214,623	2,323,380	2,323,380	133,100	5,336,056
Disposals	0	0	0	0	0	0	(447,116)
Revaluation increments / (decrements) transferred to revaluation surplus	1,998,588	6,362,395	11,156,833	19,517,816	19,517,816	0	19,517,816
Depreciation	0	(1,271,622)	(3,410,272)	(4,681,894)	(4,681,894)	(179,529)	(6,490,436)
Balance at 30 June 2023	3,581,100	26,812,747	47,823,008	78,216,855	78,216,855	589,952	87,159,964
Comprises:							
Gross balance amount at 30 June 2023	3,581,100	28,084,369	51,233,280	82,898,749	82,898,749	2,174,683	102,313,157
Accumulated depreciation at 30 June 2023	0	(1,271,622)	(3,410,272)	(4,681,894)	(4,681,894)	(1,584,731)	(15,153,193)
Balance at 30 June 2023	3,581,100	26,812,747	47,823,008	78,216,855	78,216,855	589,952	87,159,964
Additions	0	1,505,936	1,338,260	2,844,196	2,844,196	47,105	5,636,752
Disposals	0	0	(59,687)	(59,687)	(59,687)	0	(206,226)
Depreciation	0	(1,423,808)	(2,953,575)	(4,377,383)	(4,377,383)	(156,738)	(6,377,665)
Transfers	0	(4,878)	4,878	0	0	0	61,420
Balance at 30 June 2024	3,581,100	26,889,997	46,152,884	76,623,981	76,623,981	480,319	86,274,245
Comprises:							
Gross balance amount at 30 June 2024	3,581,100	45,435,200	86,312,383	135,328,683	135,328,683	2,221,787	157,130,646
Accumulated depreciation at 30 June 2024	0	(18,545,203)	(40,159,499)	(58,704,702)	(58,704,702)	(1,741,468)	(70,856,401)
Accumulated impairment loss at 30 June 2024	0	0	0	0	0	0	0
Balance at 30 June 2024	3,581,100	26,889,997	46,152,884	76,623,981	76,623,981	480,319	86,274,245

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	3	Market approach using recent observable market data for similar properties	Independent registered valuer	July 2022	While the unit rates based on square metre could be supported by market evidence (level 2) other inputs such as zoning, restrictions, accessibility (level 3) required extensive professional judgement and impacted significantly on the final determination.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuer	July 2022	Price per square metre
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuer and management valuation	July 2022	This required estimating the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. Other inputs such as residual value, useful life, pattern of consumption and asset condition required extensive professional judgement and impacted significantly on the final determination.

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	N/A	Cost	N/A	N/A	Purchase cost
Plant and equipment	N/A	Cost	N/A	N/A	Purchase cost

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Other infrastructure footpaths	Other infrastructure drainage	Other infrastructure parks gardens	Other infrastructure airport	Other infrastructure landfill rehabilitation	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	135,910,677	7,993,989	11,273,297	19,985,980	35,442,631	14,572,494	225,179,068
Additions	7,192,516	83,358	0	11,805,907	17,025,629	0	36,107,410
Revaluation increments / (decrements) transferred to revaluation surplus	373,973,890	(1,536,224)	9,930,959	1,237,405	(3,799,659)	679,668	380,486,039
Reduction in provision for remediation costs	0	0	0	0	0	(1,480,069)	(1,480,069)
Depreciation	(8,456,312)	(444,808)	(319,735)	(2,048,985)	(1,174,862)	(611,571)	(13,056,273)
Balance at 30 June 2023	508,620,771	6,096,315	20,884,520	30,980,307	47,493,739	13,160,522	627,236,174
Comprises:							
Gross balance at 30 June 2023	508,620,771	6,096,315	20,884,520	30,980,307	47,493,739	14,920,036	628,995,688
Accumulated depreciation at 30 June 2023	0	0	0	0	0	(1,759,514)	(1,759,514)
Balance at 30 June 2023	508,620,771	6,096,315	20,884,520	30,980,307	47,493,739	13,160,522	627,236,174
Additions	8,286,981	49,320	0	3,156,002	1,947,873	0	13,440,176
(Disposals)	0	0	0	(286,281)	0	0	(286,281)
Revaluation (loss) / reversals transferred to Revaluation surplus	0	0	0	0	0	(744,272)	(744,272)
Depreciation	(45,534,976)	(163,004)	(144,994)	(2,107,279)	(3,316,604)	(586,505)	(51,853,362)
Transfers	0	0	0	0	(61,420)	0	(61,420)
Balance at 30 June 2024	471,372,776	5,982,631	20,739,526	31,742,749	46,063,588	11,829,745	587,731,015
Comprises:							
Gross balance at 30 June 2024	516,907,752	6,145,635	20,884,520	33,850,028	49,380,192	14,076,675	641,244,802
Accumulated depreciation at 30 June 2024	(45,534,976)	(163,004)	(144,994)	(2,107,279)	(3,316,604)	(2,246,930)	(53,513,787)
Balance at 30 June 2024	471,372,776	5,982,631	20,739,526	31,742,749	46,063,588	11,829,745	587,731,015

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

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	Independent Valuation	June 2023	Construction costs and current condition (level 1), residual values and remaining useful life assessments (level 3) inputs
	Other infrastructure footpaths	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition (level 1), residual values and remaining useful life assessments (level 3) inputs
	Other infrastructure drainage	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition (level 1), residual values and remaining useful life assessments (level 3) inputs
	Other infrastructure parks gardens	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition (level 1), residual values and remaining useful life assessments (level 3) inputs
	Other infrastructure airport infrastructure	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition (level 1), residual values and remaining useful life assessments (level 3) inputs
	Other infrastructure landfill rehabilitation	2	Cost approach using depreciated replacement cost	Independent & Management Valuation	June 2024	Price per metre/square metre units, future inflation discount rate (level 2)

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.

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below. The useful life ranges are derived from the regular valuation of land, buildings and infrastructure using a straight line method and the Remaining Useful Lives where provided by the valuer.

Plant and furniture and fittings are depreciated on the basis of Council's practice of changing over plant, vehicles and other minor equipment on a regular upgrade program. For this reason, a range is provided.

Asset Class	Useful life
Land - freehold land	
Buildings - non-specialised	10-60 years
Buildings - specialised	10-60 years
Furniture and equipment	3-5 years
Plant and equipment	3-10 years
Infrastructure - roads	10-80 years
Other infrastructure footpaths	20-70 years
Other infrastructure drainage	70-80 years
Other infrastructure parks gardens	7-15 years
Other infrastructure airport infrastructure	10-80 years
Other infrastructure landfill rehabilitation	10-31 years

Revision of useful lives of plant and equipment

Management undertakes a review of useful lives of plant and equipment assets annually

(b) Temporarily Idle or retired from use assets

There are no assets held by the Shire which are temporarily idle or retired from active use and not classified as held for sale.

(c) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2024	2023
	\$	\$
Buildings - non-specialised	52,000	30,000
Buildings - specialised	1,585,600	1,008,000
Furniture and equipment	1,271,171	1,071,338
Plant and equipment	2,454,031	1,776,639
Other infrastructure parks gardens	38,560	0
	5,401,362	3,885,977

**SHIRE OF EAST PILBARA
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FOR THE YEAR ENDED 30 JUNE 2024**

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

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

Gains or losses on disposal

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

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

11. LEASES

Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year
1 to 2 years
2 to 3 years
3 to 4 years
4 to 5 years
> 5 years

	2024 Actual	2023 Actual
	\$	\$
	1,074,367	812,837
	1,099,435	832,756
	1,125,243	853,257
	1,151,815	874,358
	1,179,174	896,079
	1,207,345	918,439
	6,837,379	5,187,726
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Revenue	1,074,367	903,108

The Shire leases houses to staff and aged persons with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The staff and aged houses are not considered investment property as they are leased for use in the supply of services to the community.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases.

Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.

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

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors	2,736,166	3,622,315
Prepaid rates	93,782	106,338
ATO liabilities	226,922	0
Bonds and deposits held	1,428,365	1,499,053
Accrued salaries and wages	409,076	377,170
Other accruals	942,326	515,839
Accrued interest on long term borrowings	100,205	94,810

	2024	2023
	\$	\$
Sundry creditors	2,736,166	3,622,315
Prepaid rates	93,782	106,338
ATO liabilities	226,922	0
Bonds and deposits held	1,428,365	1,499,053
Accrued salaries and wages	409,076	377,170
Other accruals	942,326	515,839
Accrued interest on long term borrowings	100,205	94,810
	5,936,842	6,215,525

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

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

13. OTHER LIABILITIES

	2024	2023
	\$	\$
Current		
Contract liabilities	1,256,481	293,510
Capital grant/contributions liabilities	2,878,208	555,900
	<u>4,134,689</u>	<u>849,410</u>
Reconciliation of changes in contract liabilities		
Opening balance	293,510	1,735,181
Additions	1,256,481	293,510
Revenue from contracts with customers included as a contract liability at the start of the period	(293,510)	(1,735,181)
	<u>1,256,481</u>	<u>293,510</u>
<p>The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$2,878,208 (2023: \$555,900)</p> <p>The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.</p>		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	555,900	2,009,129
Additions	2,878,208	555,900
Revenue from capital grant/contributions held as a liability at the start of the period	(555,900)	(2,009,129)
	<u>2,878,208</u>	<u>555,900</u>
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	2,878,208	555,900
	<u>2,878,208</u>	<u>555,900</u>

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

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

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
		\$	\$	\$	\$	\$	\$
Loans		3,753,011	6,968,113	10,721,124	3,417,822	10,091,124	13,508,946
Total	28(a)	3,753,011	6,968,113	10,721,124	3,417,822	10,091,124	13,508,946

The Shire of East Pilbara has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 28(a). Information regarding exposure to risk can be found at Note 22.

**SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Other leave provisions

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
Annual leave	932,413	739,255
Long service leave	537,802	401,311
	1,470,215	1,140,566
Total current employee related provisions	1,470,215	1,140,566
Long service leave	122,895	183,627
Other leave provisions	0	157,666
	122,895	341,293
Total non-current employee related provisions	122,895	341,293
Total employee related provisions	1,593,110	1,481,859

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	2024	2023
	\$	\$
	1,470,215	1,140,566
	122,895	341,293
	1,593,110	1,481,859

Expected reimbursements of employee related provisions from other WA local governments included within other receivables

5 95,438 95,395

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

**SHIRE OF EAST PILBARA
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FOR THE YEAR ENDED 30 JUNE 2024**

16. OTHER PROVISIONS

	Provision for remediation costs	Total
	\$	\$
Opening balance at 1 July 2023		
Non-current provisions	14,920,035	14,920,035
	<hr/> 14,920,035	<hr/> 14,920,035
Additional provision/(reduction in provision)	(1,481,822)	(1,481,822)
Amounts used	0	0
Unused amounts reversed	0	0
Charged to profit or loss		
- unwinding of discount	638,462	638,462
Balance at 30 June 2024	<hr/> 14,076,675	<hr/> 14,076,675
Comprises		
Non-current	14,076,675	14,076,675
	<hr/> 14,076,675	<hr/> 14,076,675

Other provisions

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

Provision for remediation costs

Under the licence for the operation of the Newman, Marble Bar and Nullagine landfill sites, the Shire has a legal obligation to restore the sites.

A provision for remediation is recognised when:

- there is a present obligation as a result of waste activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

Provisions

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

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

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

17. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,573,588	0	3,573,588	1,575,000	1,998,588	3,573,588
Revaluation surplus - Buildings - non-specialised	20,535,934	0	20,535,934	14,173,539	6,362,395	20,535,934
Revaluation surplus - Buildings - specialised	11,156,833	0	11,156,833	0	11,156,833	11,156,833
Revaluation surplus - Furniture and equipment	215,604	0	215,604	215,604	0	215,604
Revaluation surplus - Plant and equipment	3,367,076	0	3,367,076	3,367,076	0	3,367,076
Revaluation surplus - Infrastructure - roads	440,801,962	0	440,801,962	66,828,072	373,973,890	440,801,962
Revaluation surplus - Other infrastructure footpaths	1,825,520	0	1,825,520	3,361,744	(1,536,224)	1,825,520
Revaluation surplus - Other infrastructure drainage	18,868,930	0	18,868,930	8,937,971	9,930,959	18,868,930
Revaluation surplus - Other infrastructure parks gardens	2,519,978	0	2,519,978	1,282,573	1,237,405	2,519,978
Revaluation surplus - Other infrastructure airport infrastructure	17,020,093	0	17,020,093	20,819,752	(3,799,659)	17,020,093
Revaluation surplus - Other infrastructure landfill rehabilitation	1,904,398	737,551	2,641,949	1,224,731	679,667	1,904,398
	521,789,916	737,551	522,527,467	121,786,062	400,003,854	521,789,916

**SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	Note	2024 Actual \$	2023 Actual \$
Cash and cash equivalents	3	10,409,269	16,056,785
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	5,563,054	10,396,925
- Financial assets - term deposits - restricted	4	88,238,250	69,500,000
		93,801,304	79,896,925
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	29	88,238,250	77,548,461
Contract liabilities - Operating grant liabilities	13	1,256,481	293,510
Capital grant liabilities	13	2,878,208	555,900
Bonds & deposits held	12	1,428,365	1,499,054
Total restricted financial assets		93,801,304	79,896,925
(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities			
Net result		(22,892,814)	22,744,104
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		(2,102)	(4,607)
Depreciation/amortisation		58,231,027	19,546,709
(Profit)/loss on sale of asset		310,150	(532,812)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(14,273)	(3,861,912)
(Increase)/decrease in other assets		(2,759,179)	2,647,847
(Increase)/decrease in inventories		67,418	158,472
Increase/(decrease) in trade and other payables		(278,683)	(261,698)
Increase/(decrease) in employee related provisions		111,251	92,907
Increase/(decrease) in other provisions		638,464	604,467
Increase/(decrease) in other liabilities		3,285,278	(2,894,901)
Capital grants, subsidies and contributions		(11,805,403)	(12,138,936)
Net cash provided by/(used in) operating activities		24,891,134	26,099,640
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		90,000	90,000
Credit card balance at balance date		(9,047)	(38,415)
Total amount of credit unused		80,953	51,585
Loan facilities			
Loan facilities - current		3,753,011	3,417,822
Loan facilities - non-current		6,968,113	10,091,124
Total facilities in use at balance date		10,721,124	13,508,946
Unused loan facilities at balance date		0	0

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

19. CONTINGENT LIABILITIES

There are no known contingent liabilities at 30 June 2024.

20. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	10,309,415	733,598
- plant & equipment purchases	1,236,721	1,343,641
	<u>11,546,136</u>	<u>2,077,239</u>
Payable:		
- not later than one year	11,546,136	2,077,239

The capital projects outstanding at the end of the prior reporting period includes outstanding purchase orders for multiple light & heavy plant, CCTV systems, renewal and replacement of several recreational facilities and works at the Waste Water Treatment Plant and the Marble Bar Airport carpark.

The increase in capital commitments in 2024 reflects a high level of work in progress from new projects across a wide range of services.

The current projects outstanding at the end of the current year are as follows:

Projects brought forward from 2023-24	4,901,516
Additional Building projects	5,454,990
Additional Roads projects	238,219
Additional Plant items	951,411
	<u>11,546,136</u>

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
Fees, expenses and allowances to be paid or reimbursed to elected council members.				
President's annual allowance		65,915	65,915	60,570
President's meeting attendance fees		32,410	32,410	27,521
President's annual allowance for ICT expenses		3,500	3,500	2,917
President's travel and accommodation expenses		17,885	29,474	5,059
		<u>119,710</u>	<u>131,299</u>	<u>96,067</u>
Deputy President's annual allowance		16,478	16,478	15,142
Deputy President's meeting attendance fees		24,170	24,170	13,956
Deputy President's annual allowance for ICT expenses		3,500	3,500	2,528
Deputy President's travel and accommodation expenses		10,008	0	9,364
		<u>54,156</u>	<u>44,148</u>	<u>40,990</u>
All other council member's meeting attendance fees		166,851	185,303	188,890
All other council member's annual allowance for ICT expenses		24,162	26,834	22,779
All other council member's travel and accommodation expenses		27,993	50,526	18,307
		<u>219,006</u>	<u>262,663</u>	<u>229,976</u>
	21(b)	<u>392,872</u>	<u>438,110</u>	<u>367,033</u>

(b) Key Management Personnel (KMP) Compensation

	Note	2024 Actual \$	2023 Actual \$
The total of compensation paid to KMP of the Shire during the year are as follows:			
Short-term employee benefits		1,079,575	1,232,116
Post-employment benefits		156,584	166,182
Employee - other long-term benefits		93,379	130,462
Employee - termination benefits		181,247	0
Council member costs	21(a)	392,872	367,033
		<u>1,903,657</u>	<u>1,895,793</u>

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.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

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

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

21. RELATED PARTY TRANSACTIONS (Continued)

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. No related party transactions identified from declarations or other checks.

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

Any person being a related party of a person or persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, are considered an Other Related Party.

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

iii. Entities subject to significant influence by the Shire

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

**SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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22. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2024					
Cash and cash equivalents	0.10%	10,409,269		10,401,454	7,815
Financial assets at amortised cost - term deposits	5.14%	90,161,660	90,161,660	0	0
2023					
Cash and cash equivalents	0.10%	16,056,785	3,000,000	13,056,785	0
Financial assets at amortised cost - term deposits	4.60%	69,500,000	69,500,000	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.

	2024	2023
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	104,015	130,568

* 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 28(a).

**SHIRE OF EAST PILBARA
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22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2023 or 1 July 2024 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2024 and 30 June 2023 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2024					
Trade receivables					
Expected credit loss	0.19%	0.30%	0.60%	46.96%	
Gross carrying amount	5,211,794	281,539	70,579	170,843	5,734,755
Loss allowance	9,989	845	423	80,225	91,482
30 June 2023					
Trade receivables					
Expected credit loss	0.37%	1.47%	18.66%	27.35%	
Gross carrying amount	3,238,689	1,765,929	78,109	416,463	5,499,190
Loss allowance	11,970	25,931	14,578	113,895	166,375
	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2024					
Other receivables					
Expected credit loss	57.00%	31.00%	53.00%	99.00%	
Gross carrying amount	75,830	1,674,596	860,270	1,719,613	4,330,309
Loss allowance	43,487	516,175	455,674	1,694,304	2,709,640
30 June 2023					
Other receivables					
Expected credit loss	59.42%	27.85%	88.61%	94.20%	
Gross carrying amount	28,850	1,629,640	392,413	1,432,166	3,483,069
Loss allowance	17,142	453,776	347,730	1,349,060	2,167,708

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

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<u>2024</u>					
Trade and other payables	5,936,842	0	0	5,936,842	5,936,842
Borrowings	3,753,011	6,968,113	0	10,721,124	10,721,124
Other liabilities	4,134,689	0	0	4,134,689	4,134,689
	<u>13,824,542</u>	<u>6,968,113</u>	<u>0</u>	<u>20,792,655</u>	<u>20,792,655</u>
<u>2023</u>					
Trade and other payables	6,215,525	0	0	6,215,525	6,215,525
Borrowings	3,906,943	10,625,150	184,672	14,716,765	13,508,946
Other liabilities	849,410	0	0	849,410	849,410
	<u>10,971,878</u>	<u>10,625,150</u>	<u>184,672</u>	<u>21,781,700</u>	<u>20,573,881</u>

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

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<u>2024</u>					
Trade and other payables	5,936,842	0	0	5,936,842	5,936,842
Borrowings	3,753,011	6,968,113	0	10,721,124	10,721,124
Other liabilities	4,134,689	0	0	4,134,689	4,134,689
	13,824,542	6,968,113	0	20,792,655	20,792,655
<u>2023</u>					
Trade and other payables	6,215,525	0	0	6,215,525	6,215,525
Borrowings	3,906,943	10,625,150	184,672	14,716,765	13,508,946
Other liabilities	849,410	0	0	849,410	849,410
	10,971,878	10,625,150	184,672	21,781,700	20,573,881



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

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There are no events that have occurred after the end of the reporting period that have a material impact on information reported.

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

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

- land and buildings classified as property, plant and equipment
- infrastructure

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

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

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

25. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

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

Objective	Description
<p>Governance To provide a decision making process for the efficient allocation of scarce resources.</p>	Members of council, general governance including administration, finance and other corporate services, computer administration and community liaison.
<p>General purpose funding To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision of local laws, fire prevention, emergency services and animal control.
<p>Health To provide an operational framework for environmental and community health.</p>	Health inspection services, food and water quality control, mosquito control and public health.
<p>Education and welfare To provide services to children and youth.</p>	Community services and support and services for children and youth.
<p>Housing To provide and maintain staff and community housing.</p>	Aged person housing, staff housing and community housing.
<p>Community amenities To provide services required to the community.</p>	Rubbish collection services, maintenance of cemeteries and public toilets, the maintenance of the Newman Waste Water Treatment Plant.
<p>Recreation and culture To establish and efficiently manage infrastructure and resources which will help the social and physical wellbeing of the community.</p>	Maintenance of public halls, Newman and Marble Bar aquatic centres, Newman Recreation Centre, public parks and gardens, libraries and recreation services.
<p>Transport To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic signs, street lighting, depot operations, street cleaning and operation of the Newman airport and Marble Bar and Nullagine airstrips.
<p>Economic services To help promote the Shire and its economic wellbeing.</p>	Tourism support, building services and controls, caravan parks and bus services.
<p>Other property and services To monitor and control the Shire's overheads and operating accounts.</p>	Private works carried out by the Shire and allocations to works and services of all salaries and wages, overheads and plant costs incurred. Miscellaneous unclassified areas.

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

25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2024 Actual	2023 Actual
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	529,571	285,753
General purpose funding	34,813,628	28,838,262
Law, order, public safety	190,709	155,934
Health	103,699	74,991
Education and welfare	2,491	23,801
Housing	420,699	445,880
Community amenities	6,633,653	6,137,529
Recreation and culture	1,740,370	1,751,654
Transport	22,678,206	19,082,420
Economic services	920,429	1,281,570
Other property and services	1,532,688	631,723
	69,566,143	58,709,517
Income from grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	1,196,499	149,961
General purpose funding	3,381,306	4,852,564
Law, order, public safety	26,094	426,878
Health	5,872	6,010
Education and welfare	55,899	123,859
Housing	21,447	27,163
Community amenities	468,123	2,052,810
Recreation and culture	3,963,248	1,889,320
Transport	7,397,484	17,185,232
Economic services	238,040	737,211
Other property and services	398,531	666,520
	17,152,543	28,117,528
Total Income	86,718,686	86,827,045
Expenses		
Governance	(5,506,930)	(1,961,295)
General purpose funding	(843,904)	(775,432)
Law, order, public safety	(1,461,790)	(1,509,911)
Health	(573,848)	(552,367)
Education and welfare	(2,758,224)	(2,387,566)
Housing	(3,046,879)	(1,913,425)
Community amenities	(8,898,021)	(8,868,299)
Recreation and culture	(13,965,882)	(13,787,307)
Transport	(65,854,320)	(26,780,518)
Economic services	(2,851,776)	(3,586,053)
Other property and services	(3,849,926)	(1,960,768)
Total expenses	(109,611,500)	(64,082,941)
Net result for the period	(22,892,814)	22,744,104
(c) Total Assets		
Governance	103,964	15,210,818
General purpose funding	1,649,199	0
Law, order, public safety	120,685	3,198,667
Health	0	48,637
Education and welfare	0	7,466,029
Housing	22,760,786	26,361,751
Community amenities	23,726,411	30,836,340
Recreation and culture	17,943,802	32,420,487
Transport	657,810,610	664,524,587
Economic services	1,437,650	8,562,175
Other property and services	7,711,581	2,679,867
Unallocated	53,097,113	17,721,041
	786,361,801	809,030,399

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

27. DETERMINATION OF SURPLUS OR DEFICIT

	2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2023/24 (1 July 2023 Brought Forward)	2022/23 (30 June 2023 Carried Forward)
Note	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	(101,720)	0	(539,329)	(539,329)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,102)	0	(4,607)	(4,607)
Add: Loss on disposal of assets	411,870	0	6,517	6,517
Add: Depreciation	58,231,027	16,755,434	19,546,709	19,546,709
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	773	0	(5,290)	(5,290)
Employee benefit provisions	(218,398)	0	197,740	197,740
Other provisions	(843,360)	0	604,467	604,467
Non-cash amounts excluded from operating activities	57,478,090	16,755,434	19,806,207	19,806,207
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	(88,238,250)	(76,005,072)	(77,548,461)	(77,548,461)
Less: Current assets not expected to be received at end of year				
- Rates receivable	0	(2,281,730)	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	3,753,011	(2,403,386)	3,417,822	3,417,822
- Movement in Landfill rehabilitation provision	(1,481,823)	0	0	0
Total adjustments to net current assets	(85,967,062)	(80,690,188)	(74,130,639)	(74,130,639)
Net current assets used in the Statement of Financial Activity				
Total current assets	112,238,033	92,274,672	94,517,082	94,517,082
Less: Total current liabilities	(15,294,757)	(11,584,484)	(11,623,323)	(11,623,323)
Less: Total adjustments to net current assets	(85,967,062)	(80,690,188)	(74,130,639)	(74,130,639)
Surplus or deficit after imposition of general rates	10,976,214	0	8,763,120	8,763,120

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

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual			Budget		
		Principal at 1 July 2022	New Loans During 2022-23	Principal at 30 June 2023	Principal at 1 July 2023	New Loans During 2023-24	Principal at 30 June 2024
Housing		\$ 658,410	\$ 0	\$ 509,226	\$ 509,227	\$ 0	\$ 350,203
Community amenities							
Sewerage plant		1,098,810	0	961,965	961,955	0	818,886
Sewerage plant		635,892	0	537,765	537,495	0	436,353
Liquid waste		0	6,500,000	6,500,000	2,086,297	0	0
Landfill waste heavy plant		0	0	0	0	630,000	0
Transport							
Marble Bar airport		0	5,000,000	5,000,000	5,000,000	0	4,071,710
Total		2,393,112	11,500,000	13,508,946	9,094,974	630,000	6,307,152
Total Borrowings	14	2,393,112	11,500,000	13,508,946	9,094,974	630,000	6,307,152

All loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2024
Housing							
Staff housing		71	WATC*	6.49%	1/03/2026	(39,639)	(30,509)
Community amenities							
Sewerage plant		72	WATC*	4.49%	23/06/2029	(51,707)	(41,604)
Sewerage plant		73	WATC*	3.05%	26/06/2028	(20,957)	(15,636)
Liquid waste		76	WATC*	3.77%	8/05/2026	(35,944)	(225,480)
Landfill waste heavy plant		77	WATC*	4.27%	30/04/2027	0	0
Transport							
Marble Bar airport		75	WATC*	3.69%	8/05/2028	(27,054)	(175,890)
Total						(175,301)	(489,119)
Total Finance Cost Payments						(175,301)	(489,119)

* WA Treasury Corporation

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

28. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges \$	Actual Balance Unspent \$
					2024 Actual \$	2024 Budget \$	2024 Actual \$	2024 Budget \$		
Landfill waste heavy plant	WATC*	Fixed	5	4.27%	630,000	630,000	630,000	(630,000)	47,928	0
					630,000	630,000	630,000	(630,000)	47,928	0

* WA Treasury Corporation

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

29. RESERVE ACCOUNTS

Restricted by council

	2024		2024		2024		2024		2023		2023	
	Actual	Actual	Actual	Actual	Budget	Budget	Actual	Actual	Actual	Actual	Actual	Actual
	Opening	Transfer to	Transfer (from)	Closing	Opening	Transfer to	Transfer (from)	Closing	Opening	Transfer to	Transfer (from)	Closing
	Balance	\$	\$	Balance	Balance	\$	\$	Balance	Balance	\$	\$	Balance
(a) Employee entitlements reserve	1,007,872	60,135		1,068,007	989,978	29,000		1,018,978	974,978	32,894		1,007,872
(b) Alice Springs Road reserve	224,646	13,404		238,050	225,014	6,500		231,514	217,314	7,332		224,646
(c) Heavy road plant reserve	823,445	49,130		872,575	1,06,550	1,003,100		1,109,650	1,514,350	51,095	(742,000)	823,445
(d) Cape Kerardin development reserve	614,641	36,673		651,314	604,181	17,500		621,681	594,581	20,060		614,641
(e) Computer technology reserve	1,195,060	71,303		1,266,363	1,185,775	934,500	(325,000)	1,795,275	672,375	522,685		1,195,060
(f) Newman Airport reserve	58,430,521	8,840,243		67,270,764	49,758,248	4,263,981		54,022,229	50,109,329	8,321,192		58,430,521
(g) Recreation facilities maintenance reserve	2,447,378	146,023		2,593,401	2,403,940	70,500		2,474,440	2,367,500	79,878		2,447,378
(h) Staff housing reserve	894,009	53,341		947,350	721,929	21,000		742,929	864,829	29,180		894,009
(i) Waste management reserve	1,465,595	87,445		1,553,040	1,691,689	249,500		1,941,189	1,967,189	66,370	(567,964)	1,465,595
(j) Public art reserve	233,441	13,928		247,369	232,421	6,800		239,221	225,821	7,620		233,441
(k) Newman House reserve	760,408	45,370		805,778	754,790	22,000		776,790	735,590	24,818		760,408
(l) Public building maintenance	2,412,174	143,922		2,556,096	2,369,445	69,500		2,438,945	2,333,445	78,729		2,412,174
(m) Martumilli operations reserve	734,156	157,789		891,945	656,333	19,000		675,333	598,193	135,963		734,156
(n) Martumilli infrastructure project reserve	939,722	56,068		995,790	909,052	26,500		935,552	909,052	30,670		939,722
(o) Future infrastructure reserve	4,746,944	878,114		5,625,058	5,166,851	1,101,000		6,267,851	4,009,290	738,654		4,746,944
(p) Insurance reserve	504,560	30,105		534,665	488,095	14,000		502,095	488,094	16,466		504,560
(q) Security & surveillance service charge reserve	113,889	6,795		120,685	94,800	116,600		211,400	0	113,889		113,889
	77,548,461	10,689,789	0	88,238,250	68,359,091	7,970,981	(325,000)	76,005,072	68,580,930	10,277,495	(1,309,964)	77,548,461

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

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

29. RESERVE ACCOUNTS (Continued)

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

Name of reserve account Restricted by council	Purpose of the reserve account
(a) Employee entitlements reserve	Provision for the employee entitlements for staff of the Shire.
(b) Alice Springs Road reserve	To establish a road link to Alice Springs from Marble Bar to the Northern Territory border.
(c) Heavy road plant reserve	To fund the purchase of heavy plant that is needed for the operation of the Shire.
(d) Cape Keraudren development reserve	For the maintenance, development & enhancement of the Cape Keraudren Reserve.
(e) Computer technology reserve	For the replacement, enhancement and upgrading of computer hardware and software.
(f) Newman Airport reserve	For the upgrading, maintenance and enhancement of the Newman Airport.
(g) Recreation facilities maintenance reserve	For the upgrading and enhancement of recreation facilities.
(h) Staff housing reserve	For the upgrading and maintenance of staff and community housing assets.
(i) Waste management reserve	For the development, maintenance & enhancement of waste facilities including the sewerage plant.
(j) Public art reserve	For the development, maintenance & enhancement of public art within the three towns of the East Pilbara Shire.
(k) Newman House reserve	For the upgrade, maintenance and enhancement of Newman House.
(l) Public building maintenance	For the upgrade, maintenance and enhancement of public buildings.
(m) Martumilli operations reserve	To hold and utilise the allocation of Martumilli's funds.
(n) Martumilli infrastructure project reserve	For the upgrade, maintenance and enhancement of Martumilli buildings.
(o) Future infrastructure reserve	For the development of new or replacement infrastructure with total project cost of greater than one (1) million dollars.
(p) Insurance reserve	To provide for the liabilities that may arise from the Shire's insurance requirements.
(q) Security & surveillance service charge reserve	To provide for the maintenance and future replacement of the Shire's CCTV network.

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

30. TRUST FUNDS

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

	1 July 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Cash in lieu of public open space	758,224	0	0	758,224
Impounded vehicle income	4,545	0	0	4,545
	<u>762,769</u>	<u>0</u>	<u>0</u>	<u>762,769</u>



Auditor General

INDEPENDENT AUDITOR'S REPORT 2024 Shire of East Pilbara

To the Council of the Shire of East Pilbara

Opinion

I have audited the financial report of the Shire of East Pilbara (Shire) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of East Pilbara for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is

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



Carly Meagher
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
10 December 2024





Shire of EAST Pilbara

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