

ANNUAL REPORT

2024-2025





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ABOUT THE ANNUAL REPORT

The Shire of Wiluna is very pleased to be able to present this annual report for the 2024/25 financial year. This report highlights our activities and achievement, and our challenges, over the 12-month period.

This report is produced in accordance with the Local Government Act 1995, which requires all Councils to adopt an Annual Report by 31 December each year, or within two months of the Auditor General's report on the Shire's financial statement being available, to provide you with an open and accountable insight into how we have progressed the vision and strategic goals in our Plan for the Future 2022-2032. The Annual Report outlines our performance, achievements, challenges and financial statements for the period 1 July 2024 to 30 June 2025.

The Strategic Planning section presents information against the goals and the four Themes and Objectives outlined in the current Plan for the Future 2022-2032:



Our People: An inclusive and healthy community, celebrating our rich cultural diversity and heritage.



Our Economic Development: A strong, diverse and sustainable economy.



Our Environment and Infrastructure: Responsible management of our natural environment, supporting a safe, attractive and connected Wiluna.



Our Leadership: Deliver strong leadership and governance.

Accessing this report:

In line with the Shire's commitment to sustainability, this Annual Report along with previous years can be downloaded electronically at www.wiluna.wa.gov.au or a printed copy of this report can be viewed at the Shire Offices at 70 Wotton Street, Wiluna.



SHIRE PRESIDENT'S REPORT

As the newly elected Shire President, I would like to take this opportunity to extend my heartfelt gratitude to our outgoing Shire President, Mr. Peter Grundy. His leadership has been instrumental in ensuring that our town remains in capable hands. Since his first election to the council in 2017, Peter has dedicated himself tirelessly to the betterment of Wiluna, and his hard work and commitment have left a lasting impact on our community.

Stepping into this role, I am fully aware that there will be numerous tasks and challenges ahead. Our success depends on the collective effort of our team—councillors, staff, contractors, and residents alike. Together, we will continue to strive toward achieving our shared goals. While obstacles are inevitable along the way, I firmly believe that with unity, determination, and cooperation, the bright future of Wiluna is well within our reach. The dreams we hold for our town are not only achievable but are already beginning to take shape.

I want to extend a special acknowledgment to our dedicated Shire crew, both past and present. Their unwavering commitment, regardless of the weather—be it sun, rain, heat, or cold—has been vital in maintaining and enhancing the quality of life here. Their hard work often goes unnoticed, but it is their efforts that uphold the charm and comfort of Wiluna.

A sincere thank you also goes to all the staff and contractors who contributed to getting the Caravan Park operational. Despite facing numerous challenges and setbacks, their perseverance has resulted in a valuable asset for our community. It is truly inspiring to see a project of this magnitude come to fruition, providing a significant benefit to residents and visitors alike.

SHIRE PRESIDENT'S REPORT

Wiluna boasts a remarkable array of services and facilities, many of which are the envy of other towns. While we acknowledge that there are still gaps to fill, we are committed to continuously improving and expanding our services each year. From our cattle yards to the mine sites, and for our ratepayers and residents, our focus remains on building a resilient, thriving community.

Looking ahead, we will continue to build on the foundations laid by those before us. Our goal is to ensure Wiluna remains a place where everyone feels at home—a community that grows stronger, more vibrant, and more inclusive with each passing year.

Thank you for your ongoing support and dedication. Together, we will shape a bright future for Wiluna.

Jenna Siddall
Shire President



CHIEF EXECUTIVE OFFICER'S REPORT

Wow 12 months - where did it go? I arrived to start work here at the Shire of Wiluna on the 20th of January 2025. I was immediately impressed by the image of the town, the colours of the country, the energy of the Councillors, the excitement of the Shire staff and the amazing welcome by the community.

No time for mucking around! We had fires, we had heatwaves, a Caravan Park to open and a busy year ahead with the Shire needing to review a number of regulatory Plans.

The Strategic Community Plan, the Land Use Strategy and the Local Planning Scheme were all in need of a good shake up. There had already been good yarns amongst groups, around the town and settlements. We committed to bringing these ideas together through a very contemporary community engagement method, over a period of three months in 2025. These community meetings are to continue into the 2025-2026 financial year. We tacked on the Martu Bushwalk planning in collaboration with TMPAC, GVROC and others - which will see the first works and plantings by the end of 2026. With this has begun a project designed to upgrade streetscapes and public areas to massively increase vegetation cover and shaded areas along key streets, focal points of community use as well as places like the tourist information area and cemetery. With climate change we can expect hotter and dryer days so we need action to reduce the heat island effect within the town and settlements as part of wellbeing measures for the future.

CHIEF EXECUTIVE OFFICER'S REPORT

A new Corporate Business Plan and Plan for the Future will be the penultimate outcome of these yarns, meetings, planning and project designs. These plans capture the feelings, visions and needs of the community and will drive the Council, the Shire and others to progress our Shire over the coming 10 years. It is important to establish a strong framework for Council, the Shire, governments and others to push progress through concrete actions on-the-ground.

The Shire continues to work collaboratively with other organisations and the community. We can achieve more this way. Joint action helps in building a more resilient, sustainable and active community that get things done effectively and efficiently. We are the frontier of the rapidly expanding Northern Goldfields region and we will continue to hold the flag in leading governments' long term desire to connect the Northern Goldfields with the Pilbara region. As this gets closer to fruition, there will be amazing boosts for economic development, tourism, social and cultural development.

Our need to rebuild the airstrip and provide a proper terminal by 2028-2029 is now getting support from governments. We have gone from 16 aircraft landings per week to 38 within 12 months and the airstrip is no longer fit for purpose. The aerodrome rebuild project will cater for bigger planes, more people, a new terminal and facilities that will attract car hire businesses, airside hangers and other spin off businesses. More business opportunities stimulates employment and training for locals, attracts other businesses and sees more people in town, spending more.

Another challenge we need to target is housing and land supply. The Shire needs to get more serviced and available land for others - with assistance from governments working together. With ever increasing mining led industrial activity comes demand for land. The Tarlka Matuwa Piarku Aboriginal Corporation has been successful in getting Martu interested in returning to Wiluna. They too have demands for more housing. Existing resilient local businesses find it hard to attract and retain more employees without quality housing. The present system of land dispersal by the State through individual allotment requests takes too long and the process is unwieldy for many.

CHIEF EXECUTIVE OFFICER'S REPORT

In tourism we need to capitalise on the jewels we have: world renowned Martu artists, the Tjukurba Gallery and Canning Discovery Centre, the toughest and longest 4wd trek in the world - the Canning Stock Route and the interest of trekkers to add the Gunbarrel Highway as the next big 'must do' trek. Whether it is the ancient cultures of the Martu peoples, the more recent settler or mining history - there is an amazing mix of cultural stories, traditions and customs. All these diamonds in the sand for tourism are now helped with the addition of the new Matuwa Kurrara Kurrara National Park and the Birriliburru Indigenous Protected Area. Both provide new destination points for visitors and expand the range of experiences tourists crave for. The more experiences about the Shire will see tourists staying longer, spreading expenditure and taking away good stories which helps with repeat visits and free advertising for Wiluna.

2024-2025 was a year of finishing the delivery of key community and well-being assets like the Skate Park and successfully linking it to the refreshed Swimming Pool facility. 2025-2026 will be about setting the frameworks and pathways for more concrete actions on the ground to help with wellbeing, economic, cultural and social development. The stimulus for new ways of doing business is the rapid progress of automation and AI. The Shire will capitalise on AI assisted technologies like drones, sensors and auto 3D mapping that will enable us to 'do more with less'. This will help us contend with the increasing responsibilities being thrust upon us by the State or Federal government agencies. With greater technology use locally, comes greater demand and delivery of associated training for locals. Spatial and digital economy changes can turn mundane jobs into exciting activities, paying higher and improving staff attraction and retention in rural and remote areas.

We are a forward-looking Shire, being overseen by a 'can do' Council. We look forward to assisting community in the journey that begins with 2025-2026.

Matt McIntyre
Chief Executive Officer

ELECTED MEMBERS FOR 2024-2025



Cr Peter Grundy
Shire President

Elected in 2017. President from re-election in 2021.
Position expiry in October 2025.

Committees and Groups:

- Audit, Risk and Improvement Committee (Presiding Member)
- Goldfield Voluntary Regional Organisation of Councils (Delegate)
- Goldfields Esperance Country Zone of the Western Australian Local Government Association (WALGA) (Delegate)
- Local Emergency Management Committee (Chair)
- Joint Development Assessment Panel (Deputy Local Member)



Cr Tim Carmody
Deputy Shire President

Elected in 2019. Deputy President from 2023. Re-elected in 2023.
Position expiry in October 2027.

Committees and Groups:

- Audit, Risk and Improvement Committee
- Goldfields Esperance Development Commission Board (Local Government Member)
- Goldfield Voluntary Regional Organisation of Councils (Proxy)
- Goldfields Esperance Regional Road Group (Delegate)
- Local Emergency Management Committee (Delegate)
- Joint Development Assessment Panel (Deputy Local Member)



Cr Ane Koroicure
Councillor

Elected in 2019. Re-elected in 2023.
Position expiry in October 2027.

Committees and Groups:

- Goldfield Voluntary Regional Organisation of Councils (Delegate)
- Goldfields Esperance Country Zone of the Western Australian Local Government Association (WALGA) (Proxy)



Cr Peniasi Kalisaiwaqa
Councillor

Elected in 2021.
Position expiry in October 2025.

Committees and Groups:

- Goldfield Voluntary Regional Organisation of Councils (Proxy)
- Joint Development Assessment Panel (Local Member)

ELECTED MEMBERS FOR 2024-2025



Cr Delvene Patch
Councillor

Elected in 2023.
Position expiry in October 2027.

Committees and Groups:

- Goldfield Voluntary Regional Organisation of Councils (Proxy)



Cr Jim Quadrio
Councillor

Elected in 2017 & 2021. President from election in 2017. Re-elected in 2023.
Position expiry in October 2027.

Committees and Groups:

- Audit, Risk and Improvement Committee (Deputy Presiding Member)
- Goldfield Voluntary Regional Organisation of Councils (Proxy)



Cr Jenna Siddall
Councillor

Elected in 2023.
Position expiry in October 2027.

Committees and Groups:

- Audit, Risk and Improvement Committee (Proxy)
- Goldfield Voluntary Regional Organisation of Councils (Proxy)
- Joint Development Assessment Panel (Local Member)
- Goldfields Esperance Regional Road Group (Proxy)

WILUNA'S PROFILE

COMMUNITY HERITAGE

The history of Wiluna is deeply intertwined with the gold mining boom of the late 19th and early 20th centuries. By the 1930s, Wiluna had become a bustling hub for gold mining and its population soared to over 9,000. Mining remains a cornerstone of the local economy today, with significant nickel, lead, and uranium deposits also being developed.

The Martu people, the Traditional Custodians of the land, began settling in the Wiluna township in the late 1940s. The Martu's deep cultural connection to the land continues to shape the region's identity, with strong family ties extending across the Ngaanyatjarra and Martu lands.

It was the home of the last of the Mandildjara tribe, living in the traditional way in the Gibson Desert, and considered Australia's last desert nomads.

Today, Wiluna enjoys a culturally diverse community of Martu and non-indigenous people born and bred in the area, along with a growing number from the Pacific Island countries.

DEMOGRAPHIC TREND

Wiluna recorded a population of 535 people in the 2021 Census by the Australian Bureau of Statistics, with 64.6 per cent male and 35.4 per cent female. This continues a decline in population from 742 in the 2016 Census and 1,159 people in 2011. In 2021, the median age across Wiluna was 35, reflective of the dominant mining activity across the Shire and its associated employment. There were 62 families, with an average of 2.2 children for families with children and 0.6 children across all households.

Wiluna has 264 private dwellings, with an average household size of 2.4 people. The median weekly household income in 2021 was \$ 1,109.

The median weekly rent in Wiluna in 2021 was \$118, although there is no actual rental market within the town site, with most houses owned by the State Government. This is a consideration for the Shire as it acts to strengthen and expand the local economy, as well as attract and retain employees. Aboriginal and Torres Strait Islander residents make up 60 per cent of the population, and 15 per cent are born overseas, with strong representation from Pacific nations such as Fiji and Tonga.

WILUNA'S PROFILE

NATURAL LANDSCAPE

The Shire of Wiluna is located 966 kilometres north-east of Perth and encompasses 184,000 square kilometres with a permanent resident population of 535 (2021 Census). Fly in fly (FIFO) for the mining activity and associated service trades within the Shire sees around an extra 3,500 to 4,000 within the Shire at any one time.

The Shire is within a unique environment and culturally rich landscape - home to the Martu nation renowned for their retention of cultural practices, deep connection with the landscape and their exquisite art.

It is blessed with much groundwater, with multiple picturesque water holes and freshwater lakes accessible to residents and visitors close to Wiluna. The biodiversity of the well treed desert lands is world renowned and has seen formation of a new National Park as well as the Birriliburu Indigenous Protected Area.

The Matuwa Kurrara Kurrara National Park is a 6,093 square kilometre park, accessible via a well-formed and graded gravel road east of Wiluna. Nearby is the Lake Carnegie nature reserve which has significant value to the traditional custodians, the Martu people who have worked with the WA State government in restoring the degraded pastoral land over the last 20 years.

The Birriliburu Indigenous Protected Area (IPA) to the north is also managed by the Martu people, who hold native title over the 66,000km² area (the size of Tasmania). It encompasses diverse landscapes, from sand dunes to sandstone mountain ranges, salt lakes and clay pans. It supports many nationally significant species such as the black-flanked rock wallaby and the night parrot.



WILUNA'S PROFILE

BUILT ENVIRONMENT

The closest regional centres to the Shire are the City of Kalgoorlie-Boulder, 550 kilometres to the south, and the town of Newman, 436 kilometres to the north, via the Wiluna North Road.

Wiluna is a unique region that provides opportunities for special interest tourists to experience Indigenous art and culture, visit historical sites and landmarks and enjoy the pristine natural environment of Wiluna and its surrounds. The Tjukurba Art Gallery is an emerging art centre and is popular amongst visitors to Wiluna. In addition to the town of Wiluna, the Shire is home to the following communities:

- Bondini, 5 km east
- Kutkabubba, 30 km north
- Windidda pastoral lease, 200 km east
- Ululla pastoral station, 70 km southwest

The town is serviced by regular public flights from Perth. It is at the juncture of two of Australia's most iconic 4WD adventure roads being the Canning Stock Route and the Gunbarrel Highway. Wiluna provides the cultural and economic centre of part of the Northern Goldfields region with \$1.3B gross regional value of production from mining, agribusiness and tourism.

Today, the Shire of Wiluna offers a range of services to residents including a substantial swimming pool facility (free of charge), gymnasium (free of charge for staff members), skate park, pump track and playground, library, indigenous art gallery (with in-resident artists), museum & discovery (visitor) centre, free public health services for residents, cheap flights to/from Perth (for locals), assisted pet registration and care, a managed music venue, two sizeable food shops (IGA and TMPAC shop) and a newly constructed Caravan Park.



MAIN STREET, WILUNA
1931



STRATEGIC PLANNING



SHIRE OF WILUNA'S VISION AND VALUES

Vision Statement

One proud, inclusive,
and sustainable
community,
welcoming growth
and opportunities

Shire of Wiluna | Plan for the Future 2022-2032

Values



Communication



Trust



Respect



Innovation



Teamwork





THEMES AND OBJECTIVES OF THE PLAN FOR THE FUTURE 2022-2032



Our People

An inclusive and healthy community, celebrating our rich cultural diversity and heritage.



Our Economic Development

A strong, diverse and sustainable economy.



Our Environment and Infrastructure

Responsible management of our natural environment, supporting a safe, attractive and connected Wiluna.



Our Leadership

Deliver strong leadership and governance.

OUR PEOPLE

AN INCLUSIVE AND HEALTHY COMMUNITY,
CELEBRATING OUR RICH CULTURAL
DIVERSITY AND HERITAGE





OUR PEOPLE

Increased awareness and promotion of Wiluna's cultural, pastoral and industrial heritage and Martu traditions

A cultural event, 'On-Country Day', was hosted by the Shire alongside the school on 30 June 2025.

The Shire took some of the community 50km out of town to a well-known spot in the bush to run activities learning about bush medicine. The attendees included elderly, youth, and people with disabilities. The Shire used two of its vans so that the people who struggle to walk and climb stairs did not have to go on the big bus with great difficulty but could instead travel in comfort with easy accessibility on the van. The van could also park closer to activities to ensure easy access. There have been previous trips where people chose not to come due to the lack of accessibility and comfort, but they were able to attend and enjoy the day with everyone else.

This event has made mention in the Minister's Progress Report to Parliament that was tabled on 18 November 2025.



A NAIDOC Art Workshop was held in early July 2024 at the Salt Lake Potash Limited (SO4) minesite where 6 artists engaged with workers at the mine while working on their art projects. The workshop included painting, felting and jewellery making. Thanks must go to the team at SO4 for providing the area and catering for the event.





OUR PEOPLE

Cultural and community recreation activities for all ages

Halloween Pool Party

The Halloween Pool Party kicked off the Wiluna Swimming Pool season with some spooky costumes on display.



Wiluna and Meekatharra Sports Day

The Wiluna and Meekatharra Sports Day was a great day, enjoyed by all!. The youth showed excellent sportsmanship and played well together. Meekatharra were 6 goals ahead by the 3rd quarter, but Wiluna made a comeback with a loss of just 7 points by the end of the game.

The determination and engagement by both teams was amazing to watch.

These events couldn't be held without the support of the Department of Communities, Shire of Meekatharra and Youth Focus who hosted the day's event.





OUR PEOPLE

Cultural and community recreation activities for all ages

NAIDOC Week

NAIDOC celebrations commenced with a movie night at the Youth Centre on the Tuesday. It was a great turn out with lots of youth coming to attend.

The next day was the on country celebration where there was a cultural scavenger hunt, and the rangers taught the youth how to make damper. It was educational, fun and delicious.

There was a march through the streets of Wiluna with a stop at the Council Chambers, an assembly with NAIDOC awards, a special welcome to country by local elders, NAIDOC activities, make up tutorials and more.

After the activities there was a massive community feed, including salads, BBQ meat and kangaroo tail. A community football game followed where the youth beat the adults by one point!

The final event to celebrate NAIDOC was a Youth Ball at the Wiluna Remote Community School.





OUR PEOPLE

Cultural and community recreation activities for all ages

Wiluna Fun Day - Community Christmas Party



While it turned out to be a rainy day on 12 December, this did not hold back people's spirits at the Community Christmas Party event! There was a range of gigantic waterslides and obstacle courses that provided adventure... along with a Christmas photo booth and of course, Santa and his elves!

This event brought together the community for a day of fun, connection and community spirit. The atmosphere around the town was vibrant given how new and exciting this event was.

It wouldn't have been possible without the contributions from Horizon Power, SO4, Northern Star Resources, Wiluna Mining and Rosslyn Hill Mining.





OUR PEOPLE

A safe and healthy place to grow and age

The Shire was successful in securing funding from the Alcohol and Drug Foundation to run a program of events through the Local Drug Action Team (LDAT).

The LDAT Program works to develop the capacity of communities to deliver evidence-informed activities that prevent and minimise alcohol and other drug-related harm at a local level.

There were 12 programs/events held during 2024-2025 including movie nights, a fluoro disco, arcade nights, cooking classes, pottery sessions and pool parties. The programs held saw good engagement with the youth of Wiluna and were often supported by other agencies such as the Police, the Wiluna Remote Community School and Ngangganawili Aboriginal Health Service (NAHS).





OUR PEOPLE

A safe and healthy place to grow and age

The program was so successful that the Shire's Youth and Recreation Officer was invited to attend the Prevention in Place Conference hosted by the Alcohol and Drug Foundation in Melbourne where she would attend as a panelist providing insights to the programs ran in Wiluna.

After the success of the 2024-2025 programs, the Shire was once again successful in gaining funds for 2025-2026 and will report on those in next year's Annual Report.



Thanks to Northern Star, the April school holidays saw Pacific MMA Kalgoorlie arrive in Wiluna to run a Self Defense Workshop for the youth of Wiluna.

During the lessons the kids learnt a set of techniques to protect themselves, including warning signs, spacing, escape routes and evasion.

They were then taught skills to use, as a last resort, to defend themselves without getting hurt or hurting others.

The kids thoroughly enjoyed the program and many valuable life lessons were learnt along the way.





ECONOMIC DEVELOPMENT

A STRONG, DIVERSE AND SUSTAINABLE
ECONOMY





ECONOMIC DEVELOPMENT

Sustainable and responsible growth and development

Wiluna Caravan Park

The first guests arrived in the Wiluna Caravan Park on 2 May and since then, there has not been a quiet moment. With both the Caravan Park and Motel Units being made commercially available, the benefits to the economy have been welcomed by all, and place Wiluna in a good position that can see a range of economic benefits coming to fruition.

OCCUPANCY 2 May to 30 June 2025	
Accommodation Category	Nights Occupied
Caravan Sites (23 Sites)	203
Rooms (7 Sites)	166
Cabins (2 Sites)	12
Tent Sites (2 Sites)	20
Motel Rooms (9 Sites)	96
TOTAL (43 Sites)	497





ECONOMIC DEVELOPMENT

Strengthened tourism and local business

Visitor Economy

The Canning-Gunbarrel Discovery Centre is a gateway to adventure and discovery, offering travellers and locals alike a wealth of information and insights into the region’s unique history, culture and natural wonders.

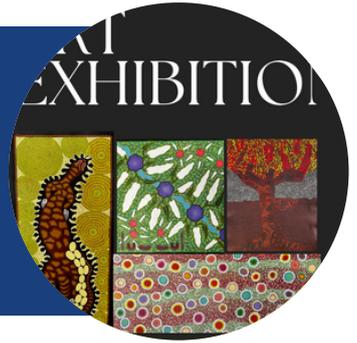
Located in the former Wiluna Hospital, the Discovery Centre serves as an essential stop for those embarking on iconic outback journeys along the famed Canning Stock Route and Gunbarrel Highway.

The Discovery Centre is a treasure trove of resources, featuring detailed maps, travel tips, and safety advice for exploring these rugged tracks. Visitors can also view captivating displays that highlight the stories of First Nations people and the courageous early explorers who shaped the area’s rich heritage. In addition to its historical and cultural displays, the Discovery Centre promotes and sells local art, books and other merchandise including t-shirts, tote bags and bucket hats showcasing works by local artists and reflect the Martu People’s deep connection to the land.

Adventure travel groups, such as Explore WA 4WD Adventures, take full advantage of the staff on hand to assist with travel planning, making it an invaluable resource for those venturing into the outback.

	2023/2024	2024/2025
July	309	468
August	297	338
September	257	209
October	234	158
November	249	162
December	106	99
January	202	94
February	249	125
March	165	176
April	438	137
May	216	292
June	198	304
TOTAL	2,920	2,562





ECONOMIC DEVELOPMENT

Opportunities for artists and creative business



Mine Site Exhibitions

During 2024-2025, exhibitions were once again a feature for the artists where they were held at various minesites including Wiluna Mining, Jundee Mine and the Salt Lake Potash (SO4) mine. The exhibitions provide a great opportunity for artists to engage with the mine workers and have a yarn about their artworks.





ECONOMIC DEVELOPMENT

Opportunities for artists and creative business

Revealed 2025

Revealed is a state-wide annual art market and exhibition. It returned to Boorloo/Perth and featured works from more than 400 artists – presented by the Aboriginal Art Centre Hub Western Australia (AACHWA), in collaboration with the Perth Institute of Contemporary Arts (PICA) and the WA Museum – from 11 April to 15 June 2025.

Fostering an understanding and appreciation of Aboriginal art and its profound connection to Country through a contemporary lens, Revealed showcases independent artists alongside artists represented by some of the longest-running and most significant Aboriginal art centres in the country.

While amplifying the visibility of Aboriginal artists and nurturing new career pathways, Revealed is the state's largest economic opportunity for Aboriginal artists and art centres to present and sell their works, with 100% of sales directly supporting the artists and their communities.

The stall was set up in such a good location in front of the stage, where a Welcome to Country set the momentum with dance and song, followed by music from Indigenous artists, interviews with various Art Centres, art workshop demonstrations and the list goes on. This provided an excellent market atmosphere through out the whole day with great foot traffic at our doorstep, as the stage was right in front of our stall.

Art sales were higher than previous years with 20 paintings sold and an increase also in merchandise sales with the headsox coming out top in terms of merchandise sales on the day.



OUR ENVIRONMENT AND INFRASTRUCTURE

RESPONSIBLE MANAGEMENT
OF OUR NATURAL
ENVIRONMENT, SUPPORTING
A SAFE, ATTRACTIVE AND
CONNECTED WILUNA





OUR ENVIRONMENT AND INFRASTRUCTURE

A natural environment for the benefit and enjoyment of current and future generations

Martu Bush Walk

Consultation commenced to develop a bush walk to support the vision of the Martu people which is to ensure Martu law and culture is practiced, and culture is healthy.





OUR ENVIRONMENT AND INFRASTRUCTURE

Vibrant streetscapes and public spaces

Tidy Towns Sustainable Communities Awards

The Shire submitted an entry to the Tidy Towns Sustainable Communities Awards in the General Appearance category for the Wiluna PlaySpace, encompassing the Skate Park and playground.

Wiluna's PlaySpace project began as an Aboriginal-led initiative which came about through discussions rooted in Aboriginal Lore. Costing about \$1.1 million, funded by the Local Roads and Community Infrastructure program and Lotterywest, the project transformed an underutilised area into a vibrant community hub. The PlaySpace features a skate park, pump track and playground designed to cater to all ages and abilities. It creates a central space for social interaction and community events. By integrating Aboriginal cultural practices into modern planning, the PlaySpace demonstrates how traditional community input and modern governance can work together to create a space that fosters cultural pride and community well-being.

Keep Australia Beautiful Judges arrived in Wiluna on 10 September 2024 and were impressed with the PlaySpace. Wiluna, while not being outright winners, was a State Finalist.





OUR ENVIRONMENT AND INFRASTRUCTURE

Safe streets and places

Floodworks

The road network in the Shire sustained significant damage during storms and subsequent flooding from 29 March to 4 April 2023 (AGRN 1062).

Floodwaters originating from Glen-Ayle, Granite Peak, Lorna Glen, and Milrose Stations flowed into Wongawol and Carnegie Roads, further exacerbating the destruction. Throughout the 2023/24 period, extensive work was carried out to assess the damage and prepare a detailed claim. This effort involved close coordination with state agencies to ensure the project adhered to guidelines and received the necessary approvals.

The damage assessment scope for 19 roads was officially approved by Main Roads on 1 April 2024 and the Department of Fire and Emergency Services (DFES) on 17 April 2024, marking a significant milestone in the recovery process.

The civil works focussed on restoring the affected roads to a safe and serviceable condition, ensuring vital connectivity for residents, businesses, and travellers throughout the region.

The Shire commenced work in mid September and completed the works in the following June spending just over \$14 Million that was funded by Australian Government with the support of both Main Roads Western Australia and the Department of Fire and Emergency Services.





OUR ENVIRONMENT AND INFRASTRUCTURE

Well managed and maintained buildings and facilities



Council Chambers Upgrade

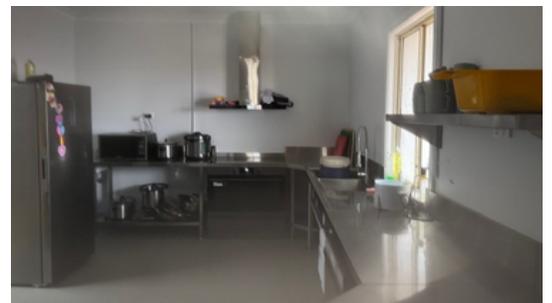
The Council Chambers underwent an upgrade to install new custom made timber desks and AV equipment. The installation was finalised just prior to the Christmas period with the first meeting in January testing the new equipment. The solution has allowed for better quality audio capturing and video capabilities that also ensure compliance with the legislative reforms.

Youth Centre Upgrade

This year saw the Youth Centre kitchen being completely overhauled. All new flooring, benches and appliances were installed with top of the line equipment making the preparation of meals at least 50% more efficient.

The store room doubled in size with new shelving and the office space is in the process of relocating across the hallway to an area triple the current size with visibility into the recreation space.

There are still some upgrades to complete, which will be a focus for 2025-2026.





OUR ENVIRONMENT AND INFRASTRUCTURE

Provision of appropriate infrastructure assets

Wiluna Airport

The Wiluna Airport is an important transport hub for the Wiluna community and region, which has a population of around 450, comprising around 60% indigenous people, swelling to 600 when people are in town for cultural business. The Airport services the local community, RFDS and Patient Assisted Travel Scheme (PATS) patients going to Perth for treatment, medical staff and government agencies, as well as significant FIFO mining operations.

Works are required to be undertaken for runway and apron surface sealing and repairs to ensure continuity of the airport before a major upgrade, planned for 2028-2029.

During 2024-2025 the Shire was successful in gaining funding through the Regional Airports Development Scheme (RADS) to undertake these repairs. The Shire also applied for additional funding through the Remote Airstrip Upgrade Program (RAUP) with the outcome to be announced in October 2025.





LEADERSHIP

DELIVER STRONG LEADERSHIP
AND GOVERNANCE





LEADERSHIP

Deliver strong leadership and governance

CEO Recruitment

After Gary Gaffney's resignation as CEO and the appointment of Rob Stewart as Acting CEO, the recruitment process continued.

On 28 November 2024 the Shire announced the appointment of Mr Matt McIntyre as its new Chief Executive Officer. With a wealth of experience in local government and sustainable development, Mr McIntyre commenced in the role on 20 January 2025.

Mr McIntyre has an impressive background in land use and tenure planning, environmental law, regional development and sustainability. As a Director at Planning 4 Sustainable Development Pty Ltd, he has demonstrated outstanding leadership in guiding local councils and businesses towards developing innovative, sustainable practices that are both forward-thinking and community-focused.

The appointment came at a crucial time as the Shire of Wiluna continues to focus on its Plan for the Future 2022-2032. With his strategic vision and collaborative approach, Mr McIntyre is well positioned to drive positive change and to help guide the Shire towards a prosperous future.



LEADERSHIP

Deliver strong leadership and governance

Review of Strategic Community Plan, Local Planning Strategy and Local Planning Scheme

In conjunction with the Shire's consultants, Land Insights, who were appointed in May 2025, work commenced to review and update the Shire's key Community and Land Use Planning strategies which guide the Shire's services to the community and facilities development.

While work will progress into 2026, the first of the engagement forums was held in June 2025 with targeted stakeholder meetings held with representatives from the Wiluna Remote Community School and Ngangganawili Aboriginal Health Service, focusing on education, health and wellbeing, and youth engagement priorities.

Further community consultation sessions were held in July, August and September however these will be reported on in next year's Annual Report.



LEADERSHIP

Deliver strong leadership and governance

Shire Crest

Councillors were involved in the development of a Shire Crest throughout 2025 with the aim of ensuring that the images were reflective of Wiluna and its surrounding environs.

The Shire Crest will be provided to community members who have made a positive contribution to the community, along with outgoing Councillors.





LEADERSHIP

An efficient and effective organisation

CouncilFirst Transition

The Shire's transition to the Rates Module commenced in late 2024-2025 with a plan to utilise the solution to generate the 2025-2026 Rates Notices. While there is still work underway to complete the transition completely, Rates Notices were successfully produced.

New Online Booking Solution

With the opening of the Wiluna Caravan Park in May 2025, a new booking system called Newbook was implemented. In a very short space of time, the Shire went from using a myriad of excel spreadsheets for bookings, to a solution that provided for online bookings for commercial facilities, housekeeping functions and reporting functions, also assisting to create a seamless solution for the customer.

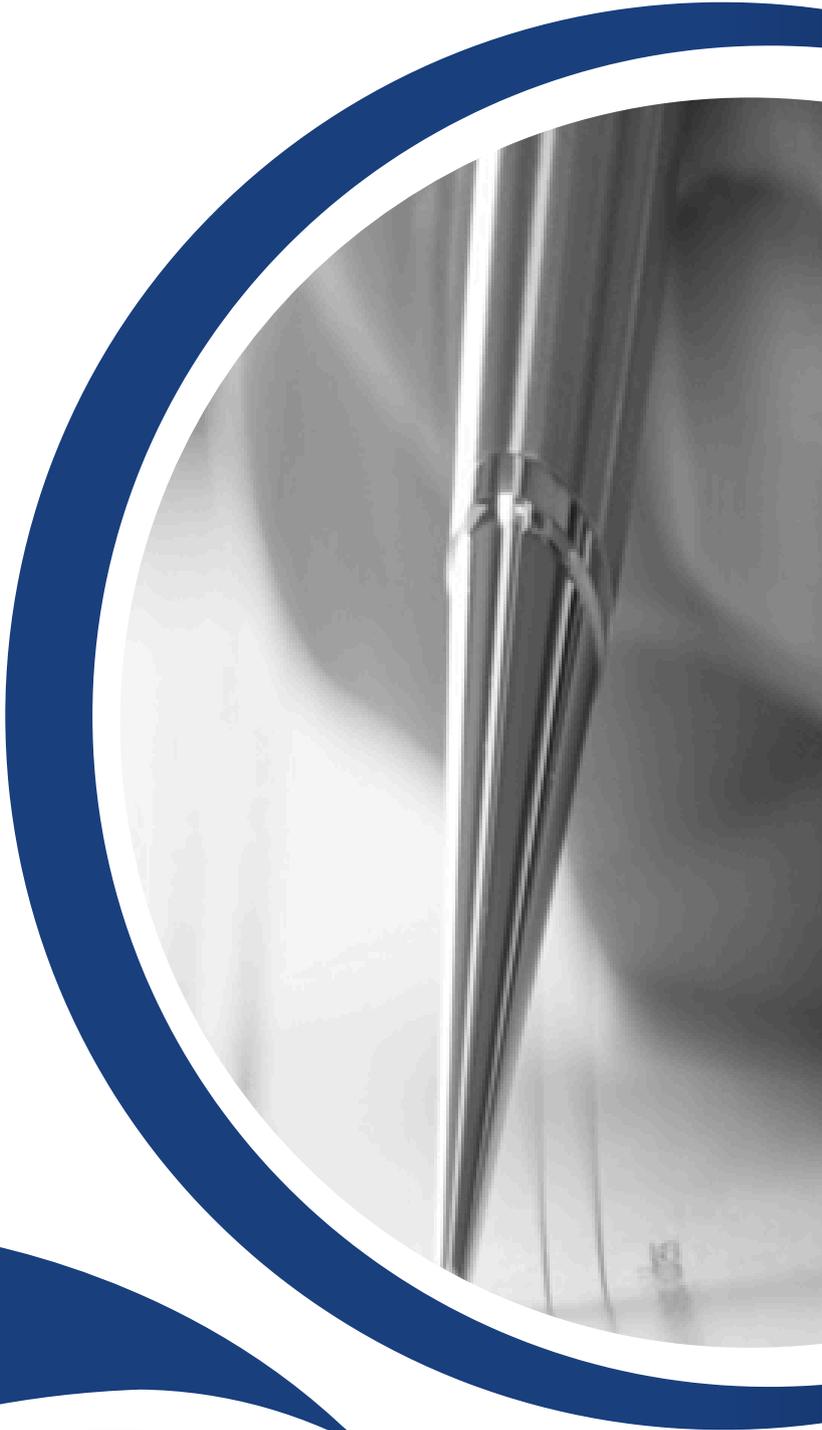
Policy Reviews

Several Council Policies were reviewed during 2024-2025 to strengthen the Shire's financial and governance processes. These included the following:

- Code of Conduct for Employees, Volunteers, Contractors and Consultants (adopted by CEO 7 January 2025)
- Motion of Which Previous Notice has Been Given (January 2025)
- Corporate Credit Card Policy (March 2025)
- Elected Members Allowances, Facilities and Expenses (June 2025)
- Strategic Rating Policy (May 2025 and then again in August 2025)
- Fees and Charges Pricing Policy (May 2025)



STATUTORY REPORTING





DISABILITY, ACCESS AND INCLUSION PLAN

Section 5.53 of the Local Government Act 1995 and Section 29 of the Disability Services Act 1993 require the Shire to include a report in its Annual Report about the implementation of its Disability Access and Inclusion Plan (DAIP).

The Council adopted the 2023-2027 DAIP on 28 October 2024 and is dedicated to creating a unified community, aiming to provide safe and accessible community facilities, services, events and open spaces that connect people and neighbours. Our DAIP sets out the Shire's commitment to creating a community that welcomes and includes people of all abilities. It outlines the strategies the Shire will use to address barriers to access and promote inclusion for people with disability over the five years.

The Shire's DAIP has been aligned with the State Disability Strategy 2020-2030 'pillars' which form the organising framework for the Strategy.

The four pillars of the State Disability Strategy are:

1. Participate and contribute - everyone is involved
2. Inclusive communities - places and attitudes are welcoming
3. Living well - people are happy and healthy, with the support they need
4. Rights and equity - everyone is treated fairly.

Within each pillar is a set of outcomes that collectively describe success within that pillar. While the Shire has slightly different outcomes, they are closely aligned.



DISABILITY, ACCESS AND INCLUSION PLAN

The Shire's DAIP includes the following eight outcomes which include strategies on how to deliver the outcomes:

1. People with disabilities have the same opportunities as other people to access the services of, and any events organised by, a public authority.
2. People with disabilities have the same opportunities as other people to access the buildings and other facilities of a public authority.
3. People with disabilities receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disabilities receive the same level and quality of service from the staff of a public authority as other people receive from the staff of the public authority. They are treated with respect and courtesy as all times.
5. People with disabilities have the same opportunities as other people to make complaints or leave feedback to a public authority.
6. People with disabilities have the same opportunities as other people to participate in any public consultation by a public authority.
7. People with disabilities have the same opportunities as other people to obtain and maintain employment with a public authority.
8. To improve the communities understanding, knowledge and ability to achieve access and inclusion of outcomes



DISABILITY, ACCESS AND INCLUSION PLAN



Many of the outcomes are ongoing in nature, however there have been several achievements in the 2024-2025 financial year.

The Shire completed the construction of a Universal Access Cabin and a Universal Access Single Person Quarters as part of the Caravan Park development. The cabin is ideal for a family caring for a loved one with mobility challenges. It was designed to be universally accessible and usable by people of all ages and abilities with step-free access, wider doorways and a car space nearby. With a fully equipped accessible kitchen it also includes a bathroom with hobless shower, rails and grab bars.





DISABILITY, ACCESS AND INCLUSION PLAN

A cultural event, 'On-Country Day', was hosted by the Shire alongside the school on 30 June 2025.



The Shire took some of the community 50km out of town to a well-known spot in the bush to run activities learning about bush medicine. The attendees included elderly, youth, and people with disabilities. The Shire used two of its vans so that the people who struggle to walk and climb stairs did not have to go on the big bus with great difficulty but could instead travel in comfort with easy accessibility on the van. The van could also park closer to activities to ensure easy access. There have been previous trips where people chose not to come due to the lack of accessibility and comfort, but they were able to attend and enjoy the day with everyone else.

This event has made mention in the Minister's Progress Report to Parliament that was tabled on 18 November 2025.



COUNCILLOR TRAINING

Section 5.127 of the Local Government Act 1995 requires a local government to prepare a report for each year on the training completed by council members in the financial year.

The following Councillors completed the following training for the 2024-2025 financial year:

Councillor	Training Course Name
<p>Cr Peter Grundy Cr Tim Carmody Cr Ane Koroicure Cr Peniasi Kalisaiwaqa Cr Jim Quadrio Cr Jenna Siddall Cr Delvene Patch</p>	<p>Serving on Council Understanding Local Government Meeting Procedures Conflicts of Interest Understanding Financial Reports and Budgets</p>
<p>Cr Peter Grundy</p>	<p>The Role of Mayors and Presidents Diploma of Local Government - Meet elected member responsibilities Diploma of Local Government - Perform elected member functions</p>



ELECTED MEMBER REMUNERATION

Section 19BD of the Local Government (Administration) Regulations 1996 requires a local government to include the fees, expenses or allowances paid during the financial year to council members, and the president for each person.

For the 2024-2025 financial year, the following fees, expenses and allowances were paid to each Council Member and the President.

Elected Member	Shire President Allowance	Deputy Shire President Allowance	Attendance Fee	ICT Allowance	Expenses	Total
Peter Grundy 01/07/23 to 30/06/24	\$21,710.04		\$21,138.00	\$3,500.04	\$17,629.97	\$63,978.05
Tim Carmody 01/07/23 to 30/06/24		\$5,427.48	\$10,286.04	\$3,500.04	\$16,440.35	\$35,653.91
Peniasi Kalisaiwaqa 01/07/23 to 30/06/24			\$10,286.04	\$3,500.04	\$0.00	\$13,786.08
Ane Koroicure 01/07/23 to 30/06/24			\$10,286.04	\$3,500.04	\$0.00	\$13,786.08
Delvene Patch 22/10/23 to 30/6/24			\$10,286.04	\$3,500.04	\$1,413.87	\$15,199.95
Jim Quadrio 22/10/23 to 30/6/24			\$10,286.04	\$3,500.04	\$18,925.73	\$32,711.81
Jenna Siddall 22/10/23 to 30/6/24			\$10,286.04	\$3,500.04	\$2,322.98	\$16,109.06
TOTAL	\$21,710.04	\$5,427.48	\$82,854.24	\$24,500.28	\$56,732.90	\$191,224.94



ELECTED MEMBER MEETING ATTENDANCE

The following table details the number of council and committee meetings attended by each council member during the financial year, and whether they attended in person or electronically.

MEETINGS	Ordinary Council Meetings			Special Council Meetings				Audit, Risk and Improvement Committee Meetings		
	12 Held	Attended In Person	Attended Electronically	3 Held - None Were Electronic Only	Attended In Person	Attended Electronic Only Meeting	Attended Electronically	4 Held	Attended In Person	Attended Electronically
Peter Grundy	11/12	6	5	2/3	1	0	1	2/4	0	2
Tim Carmody	12/12	8	4	3/3	2	0	1	2/4	2	0
Ane Koriocure	10/12	6	4	1/3	0	0	1	Not a member		
Jenna Siddall	12/12	10	2	3/3	1	0	2	4/4	4	0
Jim Quadrio	12/12	11	1	1/3	0	0	1	3/4	3	0
Delvene Patch	9/12	4	5	2/3	1	0	1	Not a member		
Peniasi Kalisaiwa	9/12	9	0	3/3	2	0	1	Not a member		

Meetings attended / Attendance at meeting required



CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

In accordance with Regulation 19BE of the Local Government (Administration) Regulations 1996 the annual report for the financial year beginning on or after 1 July 2023 must include the amount of all capital grants, subsidies and contributions, for replacing and renewing assets, that were received by the local government during –

- a) The financial year; and*
- b) The 2 financial years before the financial year.*

Financial Year	Amount
2022-2023	\$6,993,525
2023-2024	\$3,423,306
2024-2025	\$914,082



Complaints

REGISTER OF COMPLAINTS

Section 5.121 of the Local Government Act 1995 requires the complaints officer of the local government to maintain a register of complaints which records all complaints that result in an action under the Local Government Act Section 5.121 (6)(b) or (c).

The register of complaints is to include, for each recorded complaint:

- Name of Council Member about whom the complaint is made
- Name of the person who makes the complaint
- A description of the minor breach that the standards panel finds has occurred; and
- Details of the action taken under the Local Government Act 1995 Section 5.110 (6)(b) or (c).

In the financial year ending 30 June 2025, no complaints were entered into the Register of Complaints under Section 5.121 of the Local Government Act 1995.

PUBLIC INTEREST DISCLOSURE

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information and provides for the protection of those making such disclosure and those who are the subject of the disclosures.

The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

There were no Public Interest Disclosures made to the Chief Executive Officer during the 2024-2025 financial year



NATIONAL COMPETITION POLICY

In 1995, the Council of Australian Government entered into a number of agreements collectively known as the National Competition Policy. The Policy is a whole of Government approach to bring about reform in the public sector to encourage Government to become more competitive.

Local Government will be mainly affected where it operates significant business activities (applies to activities that generate a user pays income of over \$200,000 per annum, unless it can be shown it is not in the public interest) which compete with private sector business. Local Government will also be impacted where its local laws unnecessarily affect competition.

The Shire of Wiluna is required to comply with certain policies contained within the National Competition Policy statement and report on progress in connection with Competitive Neutrality Principle and review of Local Laws. Annual Reports must show that a public benefit test has been conducted for all significant business activities to determine if competitive neutrality is in the public interest.

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

The Shire does not operate a business enterprise that has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or Public Financial Enterprise;

- The number of activities to which competitive neutrality principles have been considered but not applied in the reporting period is one (1) – Shire of Wiluna Airport. A study into the operations of the Shire of Wiluna Airport concluded that competitive neutrality need not be applied. Council will continue to monitor the benefits of applying competitive neutrality on an ongoing basis.
- During the reporting period the Shire did not receive any complaints nor became aware of any allegations of non-compliance with the competitive neutrality principles made by a private entity against the Shire;
- The Shire continues to monitor Council Polices and Local Laws for anti-competitive practices.

The Shire of Wiluna has incorporated the principles and assessment of National Competition Policy into its practices and activities and does not believe to have undertaken activities that have been anti-competitive in nature.



DELEGATIONS REVIEW

In accordance with Section 5.46 of the *Local Government Act 1995* a review was undertaken of the Shire's Delegation Register during this period and presented to Council at the 24 June 2025 Ordinary Meeting of Council (Resolution 89/2025).

LEGISLATIVE REVIEWS

Council has a portfolio of local laws (previously known as by-laws) which may or may not conflict with the Competition Principles Agreement. These local laws are reviewed to ensure compliance with the reporting requirements. Section 3.16 of the *Local Government Act 1995* requires that all the Local Laws of Local Government must be reviewed within an eight-year period after their commencement to determine if they should remain unchanged or be repealed or amended. These were not reviewed in the 2024-2025 financial year due to the ongoing local government legislative reforms.

PRIMARY AND ANNUAL RETURNS

In accordance with Sections 5.75 and 5.76 of the *Local Government Act 1995* three relevant persons did not lodge an Annual Return by the due date of 31 August 2025.

FREEDOM OF INFORMATION STATISTICS

In accordance with Section 10(1) of the *Freedom of Information Act 1992*, individuals and companies have a general right to access documents held by the Shire of Wiluna, subject to the exemptions of that Act.

During 2024-2025 there was one application where access was provided in full.



RECORDS MANAGEMENT

Records are a core resource for the Shire and good record keeping practices contribute to the Shire's efficiency and accountability to its ratepayers.

The Shire of Wiluna acknowledges its obligations under the *State Records Act 2000*.

On 31 May 2024, the Shire submitted a response to feedback from the State Records Commission of Western Australia (the Commission) on 20 June 2023 concerning its Recordkeeping Plan submitted in May 2023.

An amended Recordkeeping Plan, which incorporated and addressed this feedback was submitted with the response.

At its meeting on 27 August 2024 the State Records Commission approved the amended Recordkeeping Plan for the Shire of Wiluna. The next review must be submitted to the State Records Office by 27 August 2029.

The Shire has 66 linear metres of hard copy records with some of these in uncontrolled records environments. The records management system contains 375,393 records to 30 June 2025 compared to 335,730 records as at 30 June 2024, with a significant number within the compliant managed portion of the solution.

A program of migration into the managed system remains in progress.

The new Records Shed shed was completed during 2024-2025 and now provides a dedicated and climate controlled space. State archives constitute approximately four to five linear metres of the Shire's total collection of records.

Between 1 July 2024 and 30 June 2025, 42,570 records were created compared to 51,731 between 1 July 2023 and 30 June 2024.



EMPLOYEE REMUNERATION SALARY RANGE

Regulation 19B of Local Government (Administration) Regulations 1996 requires disclosure of the number of employees within the Shire of Wiluna with an annual salary of \$130,000 or more, along with the remuneration paid or provided to the CEO during the financial year.

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

Employee Remuneration - Salary Range		
130,000	139,999	Nil
140,000	149,999	1
150,000	159,999	1
160,000	169,999	1
170,000	179,999	Nil
180,000	189,999	Nil
190,000	199,999	Nil
200,000	209,999	Nil
210,000	219,999	Nil
220,000	229,999	1

CEO REMUNERATION

The Chief Executive Officer commenced on 20 January 2025 with an Acting Chief Executive Officer prior to this time.

The combined remuneration provided to the CEO and Acting CEO during 2024-2025 was \$324,858.07.



OUR PEOPLE





SHIRE OF WILUNA TEAM

Our staff are our most valuable resource. They are the primary means by which organisational goals are achieved. Many staff are highly talented and experienced in their fields of expertise and possess the skills and abilities to deliver the exceptional services that our community has come to expect.

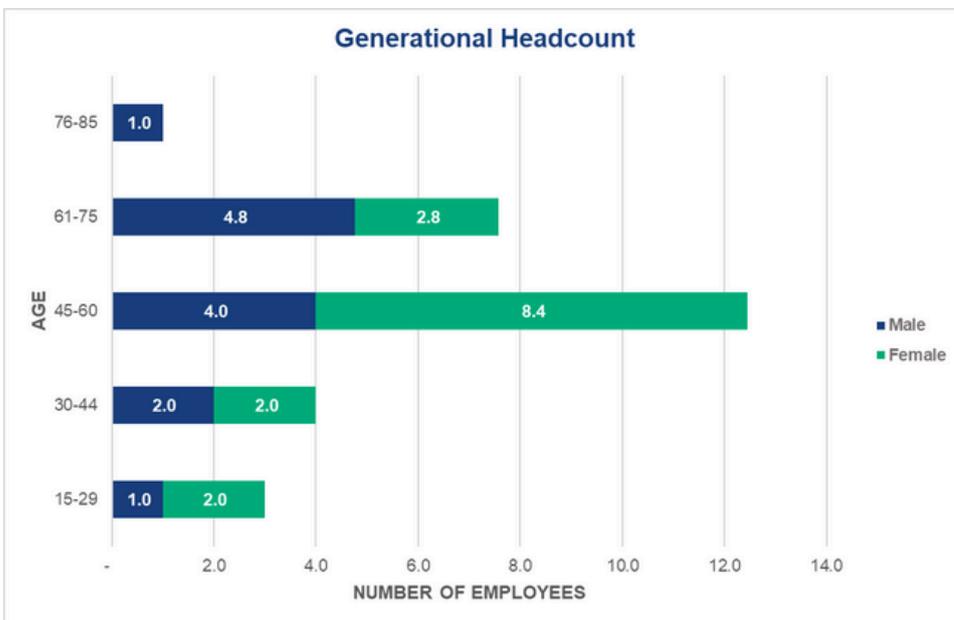
Where necessary, the Shire supplements its resourcing requirements by engaging skilled contractors to assist in meeting demands; for instance, in our road maintenance programs.



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



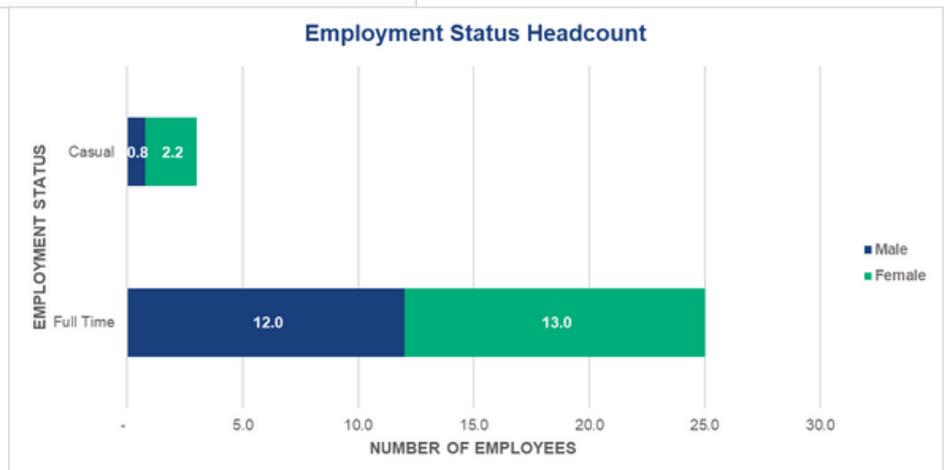
OUR PEOPLE AS AT 30 JUNE 2025



**12.8
MALES**



**15.2
FEMALES**





2024-2025 AUDITED FINANCIAL STATEMENTS





Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Wiluna

To the Council of the Shire of Wiluna

Opinion

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

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

In my opinion, the financial report :

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

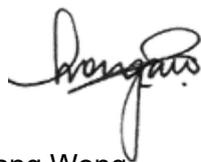
A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

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

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

Matters relating to the electronic publication of the audited financial report

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



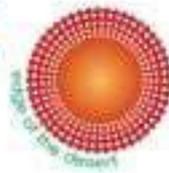
Liang Wong
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
2 December 2025

Shire of Wiluna

FINANCIAL REPORT
for the year ended 30 June 2025



Shire OF
Wiluna



Shire of Wiluna

Financial Report
for the year ended 30 June 2025

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Statement of financial activity	7
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The Shire of Wiluna conducts the operations of a local government with the following community vision:

One proud, inclusive sustainable community welcoming growth and opportunities.

Principal place of business:
70 Wotton Street
Wiluna WA 6646

Shire of Wiluna

Financial Report
for the year ended 30 June 2025

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

Statement by CEO

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

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

Signed on the 1 day of December 2025



Chief Executive Officer

Matt McIntyre

Shire of Wiluna

Statement of comprehensive income for the year ended 30 June 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	26,2a	9,022,309	8,978,522	8,201,755
Grants, subsidies and contributions	2a	16,727,031	763,945	3,843,590
Fees and charges	2a	1,479,741	786,009	879,936
Interest revenue	2a	842,580	618,687	748,233
Other revenue	2a	171,968	104,500	287,614
		28,243,629	11,251,663	13,961,128
Expenses				
Employee costs	2b	3,632,633	5,003,795	3,469,642
Materials and contracts		17,265,782	5,267,586	3,010,823
Utility charges		277,024	266,772	256,848
Depreciation		5,807,644	5,808,659	5,729,325
Finance costs	2b	87,765	88,457	99,832
Insurance		208,989	208,091	220,272
Other expenditure	2b	735,317	1,123,741	875,725
		28,015,154	17,767,101	13,662,467
Operating result from continuing operations		228,475	(6,515,438)	298,661
Capital grants, subsidies and contributions	2a	914,082	1,899,607	3,423,306
Profit on asset disposals		150,102	23,984	66,959
Loss on asset disposals		(27,852)	(51,188)	(73,010)
Fair value adjustments to financial assets at fair value through profit or loss	4	(467)	–	–
		1,035,865	1,872,403	3,417,255
Net result for the period		1,264,340	(4,643,035)	3,715,916
Total comprehensive income for the period		1,264,340	(4,643,035)	3,715,916

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

Shire of Wiluna

Statement of financial position as at 30 June 2025

	Note	2025 \$	2024 \$
Current assets			
Cash and cash equivalents	3	20,349,218	19,759,664
Trade and other receivables	5	3,420,321	758,498
Inventories	6	68,888	88,584
Other assets	7	3,307,384	29,667
Total current assets		27,145,811	20,636,413
Non-current assets			
Other financial assets	4	19,905	20,372
Property, plant and equipment	8	19,575,147	19,563,395
Infrastructure	9	127,449,884	130,616,468
Investment property	12	110,000	110,000
Total non-current assets		147,154,936	150,310,235
Total assets		174,300,747	170,946,648
Current liabilities			
Trade and other payables	13	3,469,936	860,703
Contract liabilities	14	72,015	–
Capital grant/contributions liabilities	14	–	548,450
Borrowings	15	134,968	129,958
Employee related provisions	16	296,403	261,599
Other provisions	17	25,000	25,000
Total current liabilities		3,998,322	1,825,710
Non-current liabilities			
Borrowings	15	2,111,493	2,246,460
Employee related provisions	16	91,605	39,491
Other provisions	17	12,704	12,704
Total non-current liabilities		2,215,802	2,298,655
Total liabilities		6,214,124	4,124,365
Net assets		168,086,623	166,822,283
Equity			
Retained surplus		55,430,908	55,751,110
Reserve accounts	29	15,492,750	13,908,208
Revaluation surplus	18	97,162,965	97,162,965
Total equity		168,086,623	166,822,283

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

Shire of Wiluna

Statement of changes in equity for the year ended 30 June 2025

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total Equity \$
Balance as at 1 July 2023		53,094,489	12,848,913	97,162,965	163,106,367
Comprehensive income for the period					
Net result for the period		3,715,916	–	–	3,715,916
Total comprehensive income for the period		3,715,916	–	–	3,715,916
Transfers from reserve accounts	29	6,056,026	(6,056,026)	–	–
Transfers to reserve accounts	29	(7,115,321)	7,115,321	–	–
Balance as at 30 June 2024		55,751,110	13,908,208	97,162,965	166,822,283
Balance as at 1 July 2024		55,751,110	13,908,208	97,162,965	166,822,283
Comprehensive income for the period					
Net result for the period		1,264,340	–	–	1,264,340
Total comprehensive income for the period		1,264,340	–	–	1,264,340
Transfers from reserve accounts	29	6,822,236	(6,822,236)	–	–
Transfers to reserve accounts	29	(8,406,778)	8,406,778	–	–
Balance as at 30 June 2025		55,430,908	15,492,750	97,162,965	168,086,623

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

Shire of Wiluna

Statement of cash flows
for the year ended 30 June 2025

	Note	2025 Actual \$	2024 Actual \$
Cash flows from operating activities			
Receipts			
Rates		8,635,408	8,885,386
Grants, subsidies and contributions		10,763,212	3,843,590
Fees and charges		1,447,431	879,936
Interest revenue		834,494	748,233
Goods and services tax received		2,047,456	1,562,110
Other revenue		88,102	287,614
Total receipts		23,816,103	16,206,869
Payments			
Employee costs		(3,602,500)	(3,408,083)
Materials and contracts		(14,686,780)	(2,807,639)
Utility charges		(277,024)	(256,848)
Finance costs		(88,456)	(100,498)
Insurance paid		(208,989)	(220,272)
Goods and services tax paid		(2,348,684)	(1,362,133)
Other expenditure		(267,679)	(724,374)
Total payments		(21,480,112)	(8,879,847)
Net cash provided by operating activities		2,335,991	7,327,022
Cash flows from investing activities			
Payments for purchase of property, plant & equipment	8a	(1,046,084)	(2,677,046)
Payments for construction of infrastructure	9a	(1,683,440)	(6,236,402)
Proceeds from capital grants, subsidies and contributions		914,082	3,423,306
Proceeds from sale of property, plant & equipment		198,962	233,082
Net cash (used in) investing activities		(1,616,480)	(5,257,060)
Cash flows from financing activities			
Repayment of borrowings	28a	(129,957)	(125,134)
Net cash (used in) financing activities		(129,957)	(125,134)
Net increase in cash held		589,554	1,944,828
Cash at beginning of year		19,759,664	17,814,836
Cash and cash equivalents at the end of the year	3	20,349,218	19,759,664

Shire of Wiluna

Statement of financial activity for the year ended 30 June 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	26	9,022,309	8,978,522	8,201,755
Grants, subsidies and contributions		16,727,031	763,945	3,843,590
Fees and charges		1,479,741	786,009	879,936
Interest revenue		842,580	618,687	748,233
Other revenue		171,968	104,500	287,614
Profit on asset disposals		150,102	23,984	66,959
Fair value adjustments to financial assets at fair value through profit or loss	4	(467)	–	–
		28,393,264	11,275,647	14,028,087
Expenditure from operating activities				
Employee costs		3,632,633	5,003,795	3,469,642
Materials and contracts		17,265,782	5,267,586	3,010,823
Utility charges		277,024	266,772	256,848
Depreciation		5,807,644	5,808,659	5,729,326
Finance costs		87,765	88,457	99,832
Insurance		208,989	208,091	220,272
Other expenditure		735,317	1,123,741	875,725
Loss on asset disposals		27,852	51,188	73,010
		28,043,006	17,818,289	13,735,478
Non-cash amounts excluded from operating activities	27	5,737,976	5,835,863	5,754,209
Amount attributable to operating activities		6,088,234	(706,779)	6,046,818
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		914,082	1,899,607	3,423,306
Proceeds from disposal of assets		198,962	89,000	233,082
		1,113,044	1,988,607	3,656,388
Outflows from investing activities				
Acquisition of property, plant and equipment	8a	(1,046,084)	(3,895,074)	(2,677,046)
Acquisition of infrastructure	9a	(1,683,440)	(8,039,712)	(6,236,402)
		(2,729,524)	(11,934,786)	(8,913,448)
Amount attributable to investing activities		(1,616,480)	(9,946,179)	(5,257,060)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	29	6,822,236	7,230,135	6,056,026
		6,822,236	7,230,135	6,056,026
Outflows from financing activities				
Repayment of borrowings	28a	(129,957)	(129,958)	(125,134)
Payments for principal portion of lease liabilities		(41,874)	(47,274)	–
Transfers to reserve accounts	29	(8,406,778)	(1,463,865)	(7,115,321)
		(8,578,609)	(1,641,097)	(7,240,455)
Amount attributable to financing activities		(1,756,373)	5,589,038	(1,184,429)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27	5,074,326	5,063,920	5,468,997
Amount attributable to operating activities		6,088,234	(706,779)	6,046,818
Amount attributable to investing activities		(1,616,480)	(9,946,179)	(5,257,060)
Amount attributable to financing activities		(1,756,373)	5,589,038	(1,184,429)
Surplus/(deficit) after imposition of general rates	27	7,789,707	–	5,074,326

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

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

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Note 1. Basis of preparation

The financial report of the Shire, which is a Class 4 local government band, 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 except for disclosure requirements of:

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

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

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

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above-mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values 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
- Investment property - note 12
- Measurement of provisions - note 17

Fair value hierarchy information can be found in note 25.

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.

Initial application of accounting standards

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

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2024-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*
- AASB 2023-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

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

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

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

New accounting standards for application in future years

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

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

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

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 2. Revenue and expenses

(a) Revenue

Contracts with customers

Recognition of revenue is dependent 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 or 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 and issue of the licence, registration or approval
Fees and charges - waste management entry fees	Effluent waste 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	Discovery 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.

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 2. Revenue and expenses (continued)

(a) Revenue (continued)

Revenue Recognition

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

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

Nature	Contracts with customers \$	Capital grant/ contributions \$	Statutory requirements \$	Total \$
For the year ended 30 June 2025				
Rates	–	–	9,022,309	9,022,309
Grants, subsidies and contributions	16,727,031	–	–	16,727,031
Fees and charges	1,479,741	–	–	1,479,741
Interest revenue	842,580	–	–	842,580
Other revenue	171,968	–	–	171,968
Capital grants, subsidies and contributions	–	914,082	–	914,082
Total	19,221,320	914,082	9,022,309	29,157,711

For the year ended 30 June 2024

Rates	–	–	8,201,755	8,201,755
Grants, subsidies and contributions	3,843,590	–	–	3,843,590
Fees and charges	860,774	–	19,162	879,936
Interest revenue	694,015	–	54,218	748,233
Other revenue	287,614	–	–	287,614
Capital grants, subsidies and contributions	–	3,423,306	–	3,423,306
Total	5,685,993	3,423,306	8,275,135	17,384,434

	2025 Actual \$	2025 Budget \$	2024 Actual \$
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Interest revenue

Interest on reserve funds	527,328	415,323	492,855
Rates instalment and penalty interest	96,656	52,364	54,218
Trade and other receivables overdue interest	10,742	1,000	2,456
Other interest earnings	207,854	150,000	198,704
	842,580	618,687	748,233

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
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Fees and charges relating to rates receivable

Charges on instalment plan	6,123	15,000	6,420
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Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 2. Revenue and expenses (continued)

(b) Expenses

		2025 Actual \$	2025 Budget \$	2024 Actual \$
Auditors remuneration				
- Audit of the Annual Financial Report		74,234	86,900	69,540
- Other services		16,715	7,500	2,950
		<u>90,949</u>	<u>94,400</u>	<u>72,490</u>
Employee Costs				
Employee benefit costs		3,333,045	4,472,965	3,133,904
Other employee costs		299,588	530,830	335,738
		<u>3,632,633</u>	<u>5,003,795</u>	<u>3,469,642</u>
Finance costs				
Borrowings	28a	87,765	88,457	92,615
Lease liabilities		-	-	7,217
		<u>87,765</u>	<u>88,457</u>	<u>99,832</u>
Other expenditure				
Impairment losses on rates and statutory receivables		352,909	583,800	493,976
Impairment losses on trade receivables		(8,980)	10,000	-
Other		391,388	529,941	381,749
		<u>735,317</u>	<u>1,123,741</u>	<u>875,725</u>

The Shire has calculated the loss allowance to take into account the credit risk associated with the event being postponed or cancelled due to the ongoing uncertainties.

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 3. Cash and cash equivalents

	Note	2025 \$	2024 \$
Cash at bank and on hand		20,349,218	19,759,664
Total cash and cash equivalents		20,349,218	19,759,664
Held as			
- Unrestricted cash and cash equivalents		4,856,467	5,303,005
- Restricted cash and cash equivalents	19a	15,492,751	14,456,659
		20,349,218	19,759,664

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions.

Restrictions are specified in an agreement, contract or legislation.

This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 4. Other financial assets

	2025	2024
	\$	\$
Non-current assets		
Financial assets at fair value through profit or loss	19,905	20,372
	19,905	20,372
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	20,372	20,372
Movement attributable to fair value increment	(467)	–
Units in Local Government House Trust - closing balance	19,905	20,372

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 a mortised 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 hierachy (see Note 25 (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 classifies 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 not elected to recognise as fair value gains and losses through profit or loss.

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 5. Trade and other receivables

	Note	2025 \$	2024 \$
Current			
Rates receivable		76,157	70,992
Trade and other receivables		3,019,072	668,728
GST receivable		348,414	47,186
Allowance for credit losses of rates receivables		(23,322)	(15,658)
Allowance for credit losses of trade and other receivables	26b	–	(12,750)
		3,420,321	758,498

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 and other 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.

Other Receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 6. Inventories

	2025	2024
	\$	\$
Current		
Fuel and materials	23,269	36,592
Visitor centre stock	31,766	38,139
Brick pavers	13,853	13,853
	68,888	88,584
The following movements in inventories occurred during the year:		
Balance at beginning of year	88,584	57,213
Inventories expensed during the year	(78,661)	(72,426)
Additions to inventory	58,965	103,797
Balance at end of year	68,888	88,584

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.

Note 7. Other assets

	2025	2024
	\$	\$
Other assets - current		
Accrued income	116,321	29,667
Contract assets	3,191,063	–
	3,307,384	29,667

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.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 25.

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 8. Property, plant and equipment

(a) Movements in balances

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

	Note	Assets not subject to operating lease			Total Property - Work in progress	Plant and equipment		Total property, plant and equipment
		Land	Buildings non-specialised			Furniture and equipment	Plant and equipment	
		\$	\$	\$	\$	\$	\$	\$
Measurement basis								
Balance at 1 July 2023		381,000	13,892,535	71,494	240,180	3,503,741	18,088,950	
Additions		136,277	43,133	2,085,493	106,393	305,750	2,677,046	
Disposals		—	—	—	—	(239,133)	(239,133)	
Depreciation		—	(681,714)	—	(45,233)	(236,521)	(963,468)	
Balance at 30 June 2024		517,277	13,253,954	2,156,987	301,340	3,333,837	19,563,395	
Comprises:								
Gross balance amount at 30 June 2024		517,277	23,304,876	2,156,987	668,927	4,219,249	30,867,316	
Accumulated depreciation at 30 June 2024		—	(10,050,922)	—	(367,587)	(885,412)	(11,303,921)	
Balance at 30 June 2024	8b	517,277	13,253,954	2,156,987	301,340	3,333,837	19,563,395	
Balance at 1 July 2024								
Additions		517,277	13,253,954	2,156,987	301,340	3,333,837	19,563,395	
Disposals		52,447	742,741	38,773	165,759	46,364	1,046,084	
Depreciation		(11,332)	(37,528)	(4,970)	—	—	(53,830)	
Transfers		—	(692,749)	—	(60,855)	(226,898)	(980,502)	
Balance at 30 June 2025		566,886	15,336,454	112,260	406,244	3,153,303	19,575,147	
Comprises:								
Gross balance amount at 30 June 2025		566,886	25,647,654	112,260	834,306	4,265,613	31,426,719	
Accumulated depreciation at 30 June 2025		—	(10,311,200)	—	(428,062)	(1,112,310)	(11,851,572)	
Balance at 30 June 2025	8b	566,886	15,336,454	112,260	406,244	3,153,303	19,575,147	

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 8. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

Asset class	Carrying amount	Carrying amount	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
	2025	2024					
	\$	\$					
(i) Fair Value - as determined at the last valuation date							
Land and buildings							
Land	566,886	517,277	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Price per square metre
Buildings - non-specialised	15,336,454	13,253,954	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 9. Infrastructure

(a) Movements in balances

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

	Infrastructure roads	Infrastructure other	Infrastructure airport	Infrastructure waste facility	Work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$
Balance as at 1 July 2023						
Additions *	116,691,970	5,479,523	6,836,371	94,545	39,509	129,141,918
(Disposals)	4,759,818	1,167,113	65,180	—	244,291	6,236,402
Depreciation	—	—	—	—	—	—
Transfers	(4,139,630)	(239,585)	(377,428)	(5,209)	—	(4,761,852)
Balance at 30 June 2024	117,312,158	6,412,423	6,524,123	89,336	278,428	130,616,468
Comprises:						
Gross balance amount at 30 June 2024	153,056,582	9,865,153	9,064,581	232,630	278,428	172,497,374
Accumulated depreciation at 30 June 2024	(35,744,424)	(3,452,730)	(2,540,458)	(143,294)	—	(41,880,906)
Balance at 30 June 2024	117,312,158	6,412,423	6,524,123	89,336	278,428	130,616,468
Balance as at 1 July 2024						
Additions *	117,312,158	6,412,423	6,524,123	89,336	278,428	130,616,468
(Disposals)	1,043,998	638,054	—	—	1,388	1,683,440
Depreciation	—	—	—	—	(22,882)	(22,882)
Transfers	(4,191,615)	(252,048)	(378,291)	(5,188)	—	(4,827,142)
Balance at 30 June 2025	114,164,541	6,831,921	6,145,832	84,148	223,442	127,449,884
Comprises:						
Gross balance amount at 30 June 2025	154,100,579	10,536,699	9,064,581	232,630	223,442	174,157,931
Accumulated depreciation at 30 June 2025	(39,936,038)	(3,704,778)	(2,918,749)	(148,482)	—	(46,708,047)
Balance at 30 June 2025	114,164,541	6,831,921	6,145,832	84,148	223,442	127,449,884

(*) Asset additions included non-cash additions.

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 9. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - airport	3	Cost approach using current replacement cost	Management valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - other	3	Cost approach using current replacement cost	Management valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - waste facility	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction cost and current condition, residual values and remaining useful life assessments inputs

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

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

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 10. Fixed assets

Depreciation rates

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

Asset Class	Useful life
Buildings	6 to 50 years
Furniture and equipment	1 to 10 years
Plant and equipment	5 to 20 years
Sealed roads and streets:	
- formation	not depreciated
- pavement	16 to 60 years
- seal	
- bituminous seals	9 to 20 years
- asphalt surfaces	6 to 25 years
Gravel roads	
- formation	not depreciated
- pavement	16 to 50 years
Floodways	8 to 20 years
Stormwater channels	5 to 15 years
Footpaths - slab	9 to 20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Waste facility assets	30 years
Other infrastructure	5 to 50 years
Airport assets	5 to 50 years

Revision of useful lives of plant and equipment

During the year the estimated total useful lives of plant and equipment and infrastructure assets were reviewed. The net effect of the change is a net increase in depreciation of \$76,712.

Note 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 Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 11. Leases

(a) Right of use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year

	Plant \$	Total \$
2024		
Balance at 1 July 2023	4,005	4,005
Depreciation	(4,005)	(4,005)
Balance at 30 June 2024	–	–
Gross balance amount at 30 June 2024	–	–
Accumulated depreciation at 30 June 2024	–	–
Balance at 30 June 2024	–	–
2025		
Balance at 1 July 2024	–	–
Depreciation	–	–
Balance at 30 June 2025	–	–
Gross balance amount at 30 June 2025	–	–
Accumulated depreciation at 30 June 2025	–	–
Balance at 30 June 2025	–	–

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	Note	2025 Actual \$	2024 Actual \$
Depreciation on right-of-use assets		–	(4,005)
Finance charge on lease liabilities	28b	–	(7,217)
Total amount recognised in the statement of comprehensive income		–	(11,222)
Total cash outflow from leases		–	(12,681)

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 11. Leases (continued)

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 28(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

The Shire as Lessor

The Shire leases houses to staff rent-free. 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 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 is exposed to changes in the residual value at the end of the current leases, 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.

Refer to note 12 for details of leased investment property.

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 Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 12. Investment property

	2025 Actual \$	2024 Actual \$
Non-current assets - at reportable value		
Opening balance at 1 July	110,000	110,000
Closing balance at 30 June	110,000	110,000

Leasing arrangements

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Minimum lease payments under non-cancellable operating leases of investment properties not recognised in the financial statements are receivable as follows:			
Less than 1 year	5,392	1,968	5,155
1 to 2 years	1,797	–	5,155
2 to 3 years	–	–	1,718
Total minimum lease payments receivable	7,189	1,968	12,028

The investment properties are leased to tenants under operating leases with rentals payable monthly. Lease income from operating leases where the Shire is a lessor is recognised in income on a straightline basis over the lease term.

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 is exposed to changes in the residual value at the end of the current leases, 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.

Refer to Note 22 for disclosure of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

Refer to Note 11 for details of leased property, plant and equipment not classified as investment property.

MATERIAL ACCOUNTING POLICIES

Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the Shire.

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are investment properties, are shown at their reportable value.

Reportable value for the purposes of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date.

Revaluation

In accordance with the regulatory framework, investment properties are required to be revalued whenever required by AASB 140 and, in any event, every five years.

Fair value of investment properties

A management valuation was performed to determine the fair value of investment properties. The main Level 3 inputs used in the valuation were discount rates, yields, expected vacancy rates and rental growth rates estimated by management based on comparable transactions and industry data.

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 13. Trade and other payables

	2025	2024
	\$	\$
Current		
Sundry creditors	3,086,112	505,473
Accrued interest on loans	11,997	12,688
Prepaid rates	95,979	131,607
Accrued payroll liabilities	17,952	74,737
Bonds and deposits held	27,536	37,969
Accrued expenses	218,397	94,689
Other	11,963	3,540
	<u>3,469,936</u>	<u>860,703</u>

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 14. Other liabilities

	2025 \$	2024 \$
Current		
Contract liabilities	72,015	–
Capital grant/contributions liabilities	–	548,450
	72,015	548,450

Reconciliation of changes in contract liabilities

Opening balance	–	–
Additions	72,015	–
	72,015	–

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

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	548,450	17,300
Additions	(548,450)	(17,300)
Revenue from capital grant/contributions held as a liability at the start of the period	–	548,450
	–	548,450

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	–	548,450
	–	548,450

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.

Note 15. Borrowings

	Note	2025			2024		
		Current \$	Non-current \$	Total \$	Current \$	Non-current \$	Total \$
Secured							
Debentures		134,968	2,111,493	2,246,461	129,958	2,246,460	2,376,418
Total secured borrowings	28a	134,968	2,111,493	2,246,461	129,958	2,246,460	2,376,418

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 15. Borrowings (continued)

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Risk

Information regarding exposure to risk can be found at Note 28.

Details of individual borrowings required by regulations are provided at Note 28(a).

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 16. Employee related provisions

	2025	2024
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	199,036	198,504
Long service leave	27,785	22,785
Other employee leave provision	37,824	40,310
	264,645	261,599
Employee related other provisions		
Employment on-costs	31,758	–
	31,758	–
Total current employee related provisions	296,403	261,599
Non-current provisions		
Employee benefit provisions		
Long service leave	81,790	39,491
	81,790	39,491
Employee related other provisions		
Employment on-costs	9,815	–
	9,815	–
Total non-current employee related provisions	91,605	39,491
Total employee related provisions	388,008	301,090

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.

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 Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 17. Other Provisions

	Make good provisions	Total
Opening balance at 1 July 2024		
Current provisions	25,000	25,000
Non-current provisions	12,704	12,704
Balance at 30 June 2025	37,704	37,704

Other provisions

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

Make good provisions

Under the licence for the operation of the Wiluna Shire waste landfill site, the Shire has a legal obligation to restore the site and continue to monitor the site for contamination.

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

The make good provision is reassessed annually whilst the fair value of the related landfill asset is only required to be assessed every 5 years.

MATERIAL ACCOUNTING POLICIES

Provisions

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

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

Note 18. Revaluation surplus

	2025		2025		2024		2024	
	Opening Balance	Total Movement on Revaluation	Closing Balance	Opening Balance	Total Movement on Revaluation	Closing Balance	Opening Balance	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	29,287	–	29,287	29,287	–	29,287		
Revaluation surplus - Infrastructure - roads	90,545,780	–	90,545,780	90,545,780	–	90,545,780		
Revaluation surplus - Infrastructure - other	983,746	–	983,746	983,746	–	983,746		
Infrastructure - airport	5,507,606	–	5,507,606	5,507,606	–	5,507,606		
Infrastructure - waste facility	96,546	–	96,546	96,546	–	96,546		
	97,162,965	–	97,162,965	97,162,965	–	97,162,965		
	97,162,965	–	97,162,965	97,162,965	–	97,162,965		

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 19. Restrictions over financial assets

	Note	2025 Actual \$	2024 Actual \$
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	15,492,751	14,456,659
		15,492,751	14,456,659
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	29	15,492,751	13,908,209
Contract liabilities	14	–	548,450
Total restricted financial assets		15,492,751	14,456,659

Note 20. Undrawn borrowing facilities and credit standby arrangements

	2025 Actual \$	2024 Actual \$
Credit standby arrangements		
Bank overdraft limit	1,000,000	1,000,000
Bank overdraft at balance date	–	–
Credit card limit	70,000	70,000
Credit card balance at balance date	(156)	–
Total amount of credit unused	1,069,844	1,070,000
Loan facilities		
Loan facilities - current	134,968	129,958
Loan facilities - non-current	2,111,493	2,246,460
Total facilities in use at balance date	2,246,461	2,376,418
Unused loan facilities at balance date	–	–

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 21. Contingent liabilities

In compliance with the *Contaminated Sites Act 2003*, the Shire has listed sites to be possible sources of contamination. Details of those sites are:

- Wiluna Waste Facility
- 19 Woodley Street, Wiluna
- 75-77 Wotton Street, Wiluna
- 27-31 Wotton Street, Wiluna

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

Note 22. Capital commitments

	2025	2024
	\$	\$
Contracted for:		
- land and buildings	379,666	403,248
	379,666	403,248
Payable:		
- not later than one year	379,666	403,248
	379,666	403,248

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of two new residences and road infrastructure upgrades (the prior year commitment was for the construction of two new residences, which was unspent and has been carried forward to the current year).

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 23. Related party transactions

	2025	2025	2024
	Actual	Budget	Restated
Note	\$	\$	Actual
			\$
(a) Council Member Remuneration *			
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's annual allowance	21,710	21,710	20,325
President's meeting attendance fees	21,138	21,138	20,875
President's annual allowance for ICT expenses	3,500	3,500	3,208
President's travel, accommodation & training expenses	18,188	797	3,046
Total	64,536	47,145	47,454
Deputy President's annual allowance	5,428	5,428	5,227
Deputy President's meeting attendance fees	10,286	10,286	9,890
Deputy President's annual allowance for ICT expenses	3,500	3,500	3,208
Deputy President's travel, accommodation & training expenses	14,190	16,888	17,447
Total	33,404	36,102	35,772
All other council member's meeting attendance fees	51,430	51,430	46,564
All other council member's annual allowance for ICT expenses	17,500	17,500	17,062
All other council member's travel, accommodation & training expenses	24,354	30,935	16,917
Total	93,284	99,865	80,543
Total	23b	191,224	183,112

(*) The 2024 actuals have been restated to show the amounts paid for each category of expenditure. Amounts for travel, accommodation & training expenses have been restated to include all relevant expenditure.

	2025	2024
	Actual	Actual
Note	\$	\$

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits		439,851	500,435
Post-employment benefits		69,952	52,786
Employee - other long-term benefits		97,155	58,731
Council member costs	23a	191,224	149,380
Total		798,182	761,332

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

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 23. Related party transactions (continued)

These amounts are the current-year's estimated 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.

(c) Transactions with related parties **

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

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

	2025 Actual \$	2024 Restated Actual \$
In addition to KMP compensation above the following transactions occurred with related parties:		
Sale of goods and services	526,725	195,120
Purchase of goods and services	51,246	102,747
	577,971	297,867
Amounts outstanding from related parties:		
Trade and other receivables	121,121	53,878
Amounts payable to related parties:		
Trade and other payables	2,342	4,938

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

A company controlled by the Shire President and has a related party of a council member who is an employee of the company, leases an investment property from the Shire at 24 Woodley Street, Wiluna, on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's tendering process and amounted to \$5,392 in the current year (\$5,155 in the prior year).

The Shire President, Deputy President and council member's contributed \$24,931 in the current year for rates and associated fees and charges for properties owned within the Shire.

A company that is a related party to the Shire President were billed \$496,401 for services pertaining to the use of the airport during the year.

A company controlled by the Shire President and is a related party of a council member who is an employee of the company, provided goods and services to the Shire to the value of \$12,732 in the current year.

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 23. Related party transactions (continued)

A company that is a related party to the Shire President provided courier services to the Shire of Wiluna during the year to the value of \$36,313.

iii. Entities subject to significant influence by the Shire

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

(**) The 2024 actuals have been restated to include related party transactions that had previously been excluded

Note 24. Events occurring after the end of the reporting period

No events have occurred after the end of the reporting period.

Note 25. 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 statements is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period

(i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

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

h) Interest 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

Note 25. Other material accounting policies (continued)

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 are assessed at each reporting date to determine whether there is any indication they may be impaired.

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

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

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

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

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 26. Rating information

Rate type		Rate in \$	Number of properties	2024/25 Actual Rateable value \$	2024/25 Actual Rate revenue \$	2024/25 Actual Interim rates \$	2024/25 Actual Back rates \$	2024/25 Actual Total revenue \$	2024/25 Budget rate \$	2024/25 Budget interim rate \$	2024/25 Budget total revenue \$	2023/24 Actual Total revenue \$	
(a) General Rates													
Other	Rate Description												
	Gross rental valuation	0.13129	3	260,133	34,153	-	-	34,153	34,153	-	34,153	-	
	General	0.12402	73	1,043,129	130,612	1,249	-	131,861	130,612	-	130,612	126,183	
	Mining	0.24804	6	5,578,248	1,384,435	(31,501)	(60,246)	1,292,688	1,384,435	-	1,384,435	1,342,797	
	Rural/Pastoral	0.13129	29	1,157,730	151,900	11,816	43,658	207,374	151,900	-	151,900	147,330	
	Mining	0.26258	217	22,041,916	5,817,425	295,947	1,000	6,114,372	5,817,425	-	5,817,425	5,207,905	
	Exploration	0.26258	207	3,772,774	955,784	(174,054)	11,033	792,763	955,784	50,000	1,005,784	918,010	
	Prospecting	0.26258	39	142,602	35,719	(6,827)	(354)	28,538	35,715	-	35,715	28,826	
	Total general rates		574	33,996,532	8,510,028	96,630	(4,909)	8,601,749	8,510,024	50,000	8,560,024	7,771,051	
Minimum payment													
	General	555.00	36	9,959	19,980	(555)	(94)	19,331	19,980	-	19,980	20,535	
	Mining	1,104.00	3	60	3,312	-	-	3,312	3,312	-	3,312	3,312	
	Rural/Pastoral	555.00	1	1,302	555	-	-	555	555	-	555	555	
	Mining	1,104.00	195	102,330	215,280	-	-	215,280	215,280	-	215,280	216,384	
	Exploration	1,104.00	153	301,713	168,912	3,950	48	172,950	168,912	-	168,912	178,848	
	Prospecting	615.00	17	17,025	10,455	(1,254)	(69)	9,132	10,455	-	10,455	11,070	
	Total minimum payments		405	432,389	418,494	2,181	(115)	420,560	418,494	-	418,494	430,704	
	Total general rates and minimum payments		979	34,428,921	8,928,522	98,811	(5,024)	9,022,309	8,928,518	50,000	8,978,518	8,201,755	
	Total rates							9,022,309			8,978,518	8,201,755	
(b) Rates related information													
	Rate instalment interest							19,300			15,000	18,433	
	Rates instalment plan charges							6,123			5,000	6,420	
	Rates overdue interest							77,356			37,364	35,786	

(*) Rateable Value at time of raising of rate.

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 27. Determination of surplus or deficit

		2024/25	2024/25	2023/24
	Note	30 June 2025 Carried Forward	Budget 30 June 2025 Carried Forward	30 June 2024 Carried Forward
		\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(150,102)	(23,984)	(66,959)
Less: Fair value adjustments to financial assets at fair value through profit or loss		467	–	–
Add: Loss on disposal of assets		27,852	51,188	73,010
Add: Depreciation	10	5,807,644	5,808,659	5,729,325
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions		52,115	–	18,833
Non-cash amounts excluded from operating activities		5,737,976	5,835,863	5,754,209
(b) Surplus/(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	29	(15,492,750)	(8,141,939)	(13,908,209)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	15	134,968	–	129,958
- Current portion of lease liabilities	11	–	–	41,874
Total adjustments to net current assets		(15,357,782)	(8,141,939)	(13,736,377)
Net current assets used in the Statement of Financial Activity				
Total current assets		27,145,811	–	20,636,413
Less: Total current liabilities		(3,998,322)	–	(1,825,710)
Less: Total adjustments to net current assets		(15,357,782)	(8,141,939)	(13,736,377)
Surplus or deficit after imposition of general rates		7,789,707	(8,141,939)	5,074,326

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 28. Borrowing and lease liabilities

(a) Borrowings

Purpose	Actual				Budget			
	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 30 June 2025
Staff Housing	1,142,900	-	(57,566)	1,085,334	-	(59,802)	1,025,532	1,025,532
Streetscape Project	542,294	-	(26,450)	515,844	-	(27,440)	488,404	488,404
Administration Building	816,359	-	(41,118)	775,241	-	(42,716)	732,525	732,525
Total	2,501,553	-	(125,134)	2,376,419	-	(129,958)	2,246,461	2,246,461
Total Borrowings	2,501,553	-	(125,134)	2,376,419	-	(129,958)	2,246,461	2,246,461

Borrowing Finance Cost Payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
Staff Housing	4	WATC	3.83%	17/05/2038	(40,436)	(40,716)	(42,953)
Streetscape Project	5	WATC	3.74%	16/10/2038	(18,446)	(18,658)	(19,647)
Administration Building	3	WATC	3.83%	17/05/2038	(28,883)	(29,083)	(30,681)
Total Finance Cost Payments					(87,765)	(88,457)	(93,281)

The Shire did not have any new borrowings in 2024/25.

The Shire did not have any unspent borrowings as at 30 June 2025.

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 28. Borrowing and lease liabilities (continued)

(b) Lease liabilities

Purpose	Actual				Budget			
	Principal at 1 July 2023	New leases during 2023-24	Adjustment	Principal at 30 June 2024	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Plant & equipment	\$ -	\$ -	\$ -	\$ -	\$ 47,274	\$ -	\$ (47,274)	\$ -
Total lease liabilities	\$ -	\$ -	\$ -	\$ -	\$ 47,274	\$ -	\$ (47,274)	\$ -

Purpose	Lease number	Institution	Lease interest rate	Date final payment is due	Actual for year ending 30 June 2025		Budget for year ending 30 June 2025		Lease term
					\$	\$	\$	\$	
Plant & equipment	1	Toyota Fleet	3.00%	28/08/24	-	-	-	(7,217)	30 mths
Total Finance Cost Payments					-	-	-	(7,217)	

Shire of Wiluna

Notes to the Financial Statements
for the year ended 30 June 2025

Note 29. Reserve accounts

	2025		2025		2025		2025		2024		2024	
	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual	Opening Balance Budget	Transfer to Budget	Transfer (from) Budget	Closing Balance Budget	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual
Restricted by council												
(a) Airport	1,213,853	957,115	(233,920)	1,937,048	1,213,853	452,725	(1,190,468)	476,110	1,154,044	59,809	—	1,213,853
(b) Computer	70,169	2,931	—	73,100	70,169	3,898	—	74,067	66,680	4,067	(578)	70,169
(c) Leave	197,586	8,252	—	205,838	197,586	10,981	—	208,567	187,761	9,825	—	197,586
(d) Plant Replacement	894	287,770	—	288,664	894	287,783	—	288,677	5,840	251,794	(256,740)	894
(e) Unspent Grants and Contributions	3,120,625	2,106,827	(5,227,452)	—	3,120,625	—	(3,120,625)	—	3,412,240	3,120,625	(3,412,240)	3,120,625
(f) Wiluna Telecentre	—	—	—	—	—	—	—	—	17,492	—	(17,492)	—
(g) Asset Development & Replacement	5,633,001	4,679,262	(1,332,579)	8,979,684	5,633,001	203,399	(1,973,379)	3,863,021	3,965,927	2,957,858	(1,290,784)	5,633,001
(h) Caravan Park	1,129,030	47,155	—	1,176,185	1,129,030	62,745	—	1,191,775	1,643,055	85,975	(600,000)	1,129,030
(i) Community Development	498,125	20,805	—	518,930	498,125	27,683	—	525,808	473,356	24,769	—	498,125
(j) Canning-Gunbarrel Discovery Centre	142,453	5,950	—	148,403	142,453	7,917	—	150,370	135,992	7,116	(655)	142,453
(k) Food Security	685,062	28,612	—	713,674	685,062	38,072	—	723,134	650,997	34,065	—	685,062
(l) Economic Development	503,859	21,044	(17,925)	506,978	503,859	20,865	(127,537)	397,187	600,000	31,396	(127,537)	503,859
(m) Land Development	176,163	7,358	—	183,521	176,163	9,790	—	185,953	500,000	26,163	(350,000)	176,163
(n) Regional Projects	26,308	1,099	—	27,407	26,308	1,462	—	27,770	25,000	1,308	—	26,308
(o) Risk Management and Employee Welfare	11,081	463	—	11,544	11,081	616	—	11,697	10,530	551	—	11,081
(p) Waste Management	500,000	232,135	(10,360)	721,775	500,000	335,929	(818,126)	17,803	—	500,000	—	500,000
	13,908,209	8,406,778	(6,822,236)	15,492,751	13,908,209	1,463,865	(7,230,135)	8,141,939	12,848,914	7,115,321	(6,056,026)	13,908,209

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

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

Name of Reserve	Purpose of the reserve
(a) Airport	To be used to fund the long term maintenance and upgrading of the Wiluna airstrip
(b) Computer	To be used to ensure that administration computer system is maintained
(c) Leave	To be used to fund annual and long service requirements
(d) Plant Replacement	To be used for the plant replacement and purchase program
(e) Unspent Grants and Contributions	To be expended as stipulated by the grant agreement
(f) Wiluna Telecentre	To be used to fund the replacement and upgrading of the IT Equipment provided for the use of the community
(g) Asset Development & Replacement	To be used for the purchase and replacement of equipment, furniture, plant, and buildings, infrastructure, including roads, footpaths, and recreation facilities
(h) Caravan Park	To be used to fund the expenses for building a Caravan Park
(i) Community Development	To be used to fund community projects and infrastructure
(j) Canning-Gunbarrel Discovery Centre	To be used to fund the remaining work at the Heritage and Interpretive Centre
(k) Food Security	To be used for retail facility development within the township of Wiluna
(l) Economic Development	To be used for economic development within the township of Wiluna
(m) Land Development	To be used to fund community projects, programs and infrastructure.
(n) Regional Projects	To be used for regional projects
(o) Risk Management and Employee Welfare	To be used to fund risk management and employee welfare projects.
(p) Landfill Reserve	To be used to provide for the operation, maintenance, renewal and upgrade of existing and new waste management facilities for the Shire of Wiluna.