

**Unconfirmed copy of Annual Electors Minutes from Annual Electors Meeting held on 30 June 2023 subject to confirmation at Annual Electors Meeting to be held in 2024**



**SHIRE OF EAST PILBARA**

# **MINUTES**

**ANNUAL ELECTORS' MEETING**

**NOTICE IS HEREBY GIVEN** that the  
Annual Meeting of Electors will be held,  
in the Council Chambers, Newman  
10.30am Friday, 30 June 2023

A handwritten signature in black ink, appearing to read "S. Harding", is written over a light blue horizontal line.

**Steven Harding**  
**CHIEF EXECUTIVE OFFICER**



## DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of East Pilbara for any act, omission or statement or intimation occurring during Council or Committee Meetings. The Shire of East Pilbara disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee Meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee Meeting does so at that person's or legal entity's own risk.

In particular and without derogating any planning application or application of a licence, any statement or intimation of approval made by any member or Officer of the Shire of East Pilbara during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of East Pilbara.

The Shire of East Pilbara warns that anyone who has any application lodged with the Shire of East Pilbara must obtain and should only rely on

## WRITTEN CONFIRMATION

of the outcome of the application and any conditions attaching to the decision made by the Shire of East Pilbara in respect of the application.

Signed: \_\_\_\_\_  
Steven Harding  
Chief Executive Officer

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# ANNUAL ELECTORS' MEETING

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### **ELECTORS' GENERAL MEETING PROCEDURES**

The following provides an overview of the legislative provisions governing the format and procedure for the Annual Meeting of Electors.

#### ***Prepare Annual Report***

The *Local Government Act 1995* ("the Act") requires that the Local Government is to prepare an Annual Report (section 5.53), accept the Annual Report (section 5.54), advertise its availability to the public (section 5.55) and hold an Annual Meeting of Electors within 56 days of accepting the Annual Report (section 5.27).

#### ***Matters for discussion at the Annual Meeting of Electors***

In accordance with section 5.27(3) of the Act and regulation 15 of the *Local Government (Administration) Regulations 1996* ("the Regulations") the matters to be discussed at the Annual Meeting of Electors are firstly the contents of the Annual Report for the previous financial year and then any other general business.

#### ***President to preside at the Annual Meeting of Electors***

Section 5.30 of the Act stipulates that the President (or if not available, the Deputy President) is to preside at an Electors Meeting.

#### ***Voting at the Annual Meeting of Electors***

Regulation 17 of the Regulations outlines the voting provisions at an Electors Meeting as follows:

1. *Each elector at the meeting is entitled to one vote on each matter to be decided, but does not have to vote;*
2. *All decisions are to be made by a simple majority vote; and*
3. *Voting is to be conducted so that no voter's vote is secret.*

#### ***Procedure at the Annual Meeting of Electors***

Regulation 18 of the Regulations states that the procedure at an Annual Meeting of Electors is to be determined by the person presiding (President or Deputy President) at the meeting.

#### ***Decisions made at an Annual Meeting of Electors***

In accordance with section 5.33 of the Act, all decisions made at an Annual Meeting of Electors are to be considered at the next Ordinary Meeting of Council or, if that is not practicable:

1. *At the first Ordinary Meeting of Council after that meeting; or*
2. *At a Special Meeting called for that purpose.*

If, at a Meeting of the Council, a Local Government makes a decision in response to a decision made at an Annual Meeting of Electors, the reasons for the decision are to be recorded in the Minutes of the Council Meeting.

***Definition of Elector***

An Elector is defined under the Act as a person who is eligible to vote in an election of the Shire of East Pilbara.

***Speaking at Electors Meetings***

When addressing the Meeting, electors are asked to step up to the lectern and state their name and address for minute taking purposes. Electors will also be asked to complete the public participation form and return it to the Shire's governance staff.

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**1 DECLARATION OF OPENING/ ACKNOWLEDGMENT OF COUNTRY**

The Shire President declared the Shire of East Pilbara Annual Electors Meeting of 30 June 2023 open at 10.30am, held at the Council Chambers, Newman.

Acknowledgment was made of the Traditional Owners of the land on which we meet, the Nyiyaparli People, and their continuing connection to the land, waters and community. We also acknowledge the Martu People as the Custodians of Jigalong which sits in Nyiyaparli Country. Respects were to all their Elders, past, present and emerging.

All present were requested to turn off and refrain from using their mobile phones for the duration of the meeting. Tablets and laptops were permitted for the purpose of accessing agenda items.

All present were also advised that the meeting was being audio recorded which can be accessed by members of the public and the media, therefore Electors were reminded to refrain from making any defamatory statements.

A private live stream of the meeting is being undertaken as a trial by the Information Services and Governance teams and will not be broadcast.

**2 RECORD OF ATTENDANCES/APOLOGIES/LEAVE OF ABSENCE**

**2.1 ATTENDANCES**

**Councillors**

Cr Anthony Middleton	Shire President
Cr Wendy McWhirter-Brooks	Deputy Shire President
Cr Annabell Landy	Councillor
Cr Matthew Anick	Councillor
Cr David Kular	Councillor
Cr Peta Baer	Councillor (Attending Remotely)
Cr Langtree Coppin	Councillor (Attending Remotely)
Cr Lou Lockyer	Councillor
Cr Adrienne Mortimer	Councillor (Attending Remotely)

**Officers**

Steven Harding	Chief Executive Officer
Emma Landers	Deputy CEO / Director Community Experience
Steve Leeson	Director Corporate Services
Vic Etherington	Director Aviation and Regulatory Services
Joshua Brown	Manager Governance, Risk and Procurement (Attending Remotely)
Sally Fry	Governance Administration Officer

Tehsin Ali

Governance Administration Officer  
(Attending Remotely)

**Electors**

Mr Grant Brooks

**2.2 APOLOGIES**

Cr Stacey Smith

**2.3 LEAVE OF ABSENCE**

Nil

**3 DISCLOSURES OF INTEREST**

Nil received for this meeting.

**4 CONFIRMATION OF MINUTES OF PREVIOUS ELECTORS' MEETING**

[Minutes June 8 2022 Annual Electors Meeting.docx](#)

**ELECTORS' MEETING RESOLUTION / OFFICER'S RECOMMENDATION**

**Moved:** Cr McWhirter-Brooks

**Seconded:** Cr Lockyer

**That the Minutes of the Annual Electors' Meeting held on 8 June 2022 as published on the Shire's Website, be confirmed as a true and correct record of proceedings.**

**CARRIED UNANIMOUSLY  
RECORD OF VOTE 9/0**

**For:** Shire President, Deputy Shire President, Councillors Anick, Baer, Coppin, Kular, Lockyer, Landy, Mortimer

**Against:** Nil



**SHIRE OF EAST PILBARA**

# **MINUTES**

## **ANNUAL ELECTORS' MEETING**

**NOTICE IS HEREBY GIVEN** that the  
Annual Meeting of Electors will be held,  
in the Council Chambers, Newman  
5:00pm, Wednesday, 8 June 2022

**Steven Harding**  
**CHIEF EXECUTIVE OFFICER**





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Steven Harding  
Chief Executive Officer

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# ANNUAL ELECTORS' MEETING

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## **ELECTORS' GENERAL MEETING PROCEDURES**

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***Speaking at Electors Meetings***

When addressing the Meeting, electors are asked to step up to the lectern and state their name and address for minute taking purposes. Electors will also be asked to complete the public participation form and return it to the Shire's governance staff.

## **1 DECLARATION OF OPENING/ ACKNOWLEDGMENT OF COUNTRY**

The Shire President declared the Shire of East Pilbara Annual Electors Meeting of 8 June 2022 open at 5.00pm, held at the Council Chambers, Newman.

Acknowledgment was made of the Nyiyaparli and Martu peoples as the traditional owners of the land, and respects paid to Elders, both past, present and emerging.

All present were requested to turn off and refrain from using their mobile phones for the duration of the meeting. Tablets and laptops are permitted for the purpose of accessing agenda items and notes. All those in attendance were advised that this meeting is being audio recorded and attendees should refrain from making any defamatory statements.

## **2 RECORD OF ATTENDANCES/APOLOGIES/LEAVE OF ABSENCE**

### **2.1 ATTENDANCES**

#### **Councillors**

Cr Anthony Middleton	Shire President
Cr Wendy McWhirter-Brooks	Deputy Shire President
Cr Peta Baer	Councillor
Cr Matthew Anick	Councillor

Cr Anita Grace attended the meeting remotely, however did not participate as s5.25 of the *Local Government Act 1995* and reg 14D of the *Local Government (Administration) Regulations 1996* do not provide for attendance by instantaneous community for Electors' Meeting.

#### **Officers**

Steven Harding	Chief Executive Officer
Emma Landers	Deputy CEO / Director Organisation Development
Steve Leeson	Director Corporate Services
Eric Plet	Director Community Services
Vic Etherington	Acting Director Commercial Services
Joshua Brown	Manager Governance and Risk
Sally Fry	Governance ( <i>Attended Remotely</i> )

#### **Electors**

No Shire of East Pilbara Electors were present for the meeting.

### **2.2 APOLOGIES**

Cr Langtree Coppin OAM  
Cr Adrienne Mortimer

Cr Lou Lockyer  
Cr Stacey Smith  
Cr Annabell Landy

### 2.3 LEAVE OF ABSENCE

Nil granted for this meeting.

### 3 DISCLOSURES OF INTEREST

Nil received for this meeting.

### 4 SHIRE PRESIDENT'S REPORT

The Shire President delivered his oral report to those present at the meeting.

### 5 CONSIDERATION OF THE SHIRE OF EAST PILBARA 2020/21 ANNUAL REPORT

Council accepted the Annual Report for the 2020/21 financial year at its special meeting on 18 May 2022.

In accordance with section 5.27 of the Act and Regulation 15 of the *Local Government (Administration) Regulations 1996*, electors present at the Annual General Meeting of Electors were invited to raise for discussion any matters concerning the content of the Annual Report and Financial Statements.

#### ELECTOR MEETING RESOLUTION / OFFICER'S RECOMMENDATION

**Moved:** Cr McWhirter-Brooks

**Seconded:** Cr Anick

**That the Shire of East Pilbara Annual Meeting of Electors receive the President's Report and the Annual Report for the 2020/21 Financial Year.**

**CARRIED UNANIMOUSLY  
RECORD OF VOTE 4/0**

**For:** Shire President, Deputy Shire President, Councillors Anick and Baer

**Against:** Nil

**6 CONFIRMATION OF MINUTES OF PREVIOUS ELECTORS' MEETING**

**ELECTORS' MEETING RESOLUTION / OFFICER'S RECOMMENDATION**

**Moved:** Cr Anick  
**Seconded:** Cr Baer

**That the Minutes of the Annual Electors' Meeting held on 29 January 2021 as published on the Shire's website, be confirmed as a true and correct record of proceedings.**

**CARRIED UNANIMOUSLY  
RECORD OF VOTE 4/0**

**For:** Shire President, Deputy Shire President, Councillors Anick and Baer

**Against:** Nil

**7 GENERAL BUSINESS**

In accordance with Section 5.27 of the *Local Government Act 1995*, and Regulation 15 of the *Local Government (Administration) Regulations 1996*, electors present at the Annual General Meeting of Electors were invited to raise any items of general business for discussion.

No general business items were raised.

**8 CLOSURE**

The Shire President declared the Shire of East Pilbara Annual Electors Meeting held on 8 June 2022 closed at 5.06pm.



Shire of **EAST  
Pilbara**  
THE HEART OF THE PILBARA

**ANNUAL REPORT  
2020/2021**

Artwork by Corban Clause Williams





**The Shire of East Pilbara acknowledges the traditional custodians throughout our region and their continuing connection to the land, waters and community.**

**We pay our respects to all members of these Aboriginal communities and their cultures; and to Elders both past and present.**

## **Cover Artwork**

### **Kaalpa (Well 23)**

**Corban Clause Williams**



“Kaalpa (Kalypa, Canning Stock Route Well 23) is my grandfather’s Country. There’s a waterhole there, Kaalpa waterhole. It’s my two pops’ Country. They been walking around, hunting around Kaalpa. You can see a yapu (rock), warla (lake), claypans, karru (creek) and tuwa (sandhills) there. It’s on the [Canning] Stock Route, it’s Well 23.

In pujiman (traditional, desert dwelling) days, pujimanpa (desert born people) walking around all this Country. My pops told me about that place, a big flat area, parlkarra (flat country) good for hunting parnajarrpa (goanna), lunki (witchetty grub), lungkurta (blue tongue lizard), wamurla (bush tomato), jinyjiwirriyili (wild gooseberry). Kaalpa is a busy place for emus getting a drink.

I went [to Kaalpa] for the first time [in 2018] on a Martumili KJ (Kanyirninpa Jukurrpa) trip. I went hunting there, got a parnajarrpa. When I went there, I was pukurlpa (happy). It made you open up your spirit, it feels like home.”

– **Corban Clause Williams**

# OUR VISION

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

The Shire is characterised by a rich diversity of people, landscapes and heritage. It offers a unique place to live and call home, and a world of opportunities as a thriving economic region.

The Shire is a place for all people to live harmoniously – feeling included and connected with access to services that meet community needs.

The Shire is committed to diverse and sustainable economic growth, balanced with the conservation and enhancement of its unique environmental assets, and rich history and heritage.

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# OUR HISTORY

The Shire of East Pilbara is the largest Shire in the southern hemisphere, hosting lands larger than Victoria, ACT and Tasmania combined.

**The Shire of East Pilbara is considered the Heart of the Pilbara, covering approximately 372,571 square kilometres. Driving, it takes 2 days to cross from east to west and 6 hours from north to south. Its main town sites are Newman, Marble Bar and Nullagine, with a number of Aboriginal Communities: Goodabinya, Irrungadji, Jigalong, Kiwirrkurra, Kunawarritji, Parngurr, Punmu and Warralong.**

Newman sits on the land of the Nyiyaparli People, a culture dating back at least 41,000 years. Traditional Owners of land throughout the Shire of East Pilbara including, but is not limited to, the Martu People - who were some of the last of Australia's Indigenous people to make contact with European Australians - throughout central parts of the Shire; and the Nyamal People further north, which includes Nullagine and Marble Bar.

Nullagine is Newman's nearest neighbour being 192km to the north east, along the Marble Bar Road. Nullagine was the site of Australia's first diamond discovery and was a thriving town during the gold rush period of the 1880s. Remnants of that era are still evident in the region.

Located 303km from Newman, Marble Bar has the reputation of being Australia's hottest town

and is the gateway to explore areas such as Coppin's Gap, Kitty's Gap as well as Doolena and Carrawine Gorges.

In the centre of the Shire is Karlamilyi National Park, rich in Aboriginal culture and with an abundance of wildlife. The park is 1,283,706ha; the largest National Park in WA and one of the largest and most remote places in the world.

The Shire of East Pilbara has stunning natural vistas and original Aboriginal artwork throughout. About 500km of the Canning Stock Route runs through the Shire.

In addition to its massive tourism potential, the region is rich in mining and pastoral activities, providing a significant economic contribution to the State and National economies. There are 109 active iron ore mines and the East Pilbara produces half of the Pilbara's total iron ore production.

**The region is rich in mining and pastoral activities, providing a significant economic contribution to the State and National economies.**

# 1972

Shire Established

# 45,500

Shire population including  
FIFO

# \$57.6B

in commodities mined in  
2020

**The Shire of East Pilbara has a critical role to play in facilitating investment to secure the long term economic viability of its towns.**

**As a mining industry service hub, this provides the Shire an opportunity to drive and promote economic diversification to remain an attractive and vibrant place to live and work.**



## Newman

Newman lies 15 kilometres north of the Tropic of Capricorn. It is the largest town in the East Pilbara and Australia's largest shire. Newman is sometimes referred to as the Heart of the Pilbara; the Gateway to the Western Desert and the eastern Gateway to Karijini.

Newman provides access to some of Australia's best outback 4WD tracks and some of Western Australia's most beautiful National Parks.



## Marble Bar

Marble Bar is famous for being Australia's hottest town. It is located about 300 km north of Newman, with a population of more than 170 people.

Marble Bar sprang up during the gold rush period, with the settlement officially declared a town in 1893.

It derives its name from the immense bar of jasper, similar in appearance to marble, which cuts through the Coongan River about six kilometres from the town.

Visitors to Marble Bar can visit the famous Iron Clad Hotel or explore the stunning and unique geological marvels including Coppin's Gap, Kitty's Gap and Doolena Gorge.



## Nullagine

Nullagine is located on the Nullagine River, approximately 200 kilometres north of Newman and 100 kilometres from Marble Bar.

Nullagine became a thriving town during the gold rush of the 1880s. Its population peaked between 1895 and 1914 at 3,000 people. During this period the town boasted three hotels and a number of stores.

Nullagine was the site of Australia's first diamond discovery and has since attracted prospectors and gold miners looking to find their fortune.

# PRESIDENT'S REPORT



**In my role as Shire President, it is my privilege to present this year's Annual Report. It is a comprehensive overview for our community to understand what has been undertaken to improve the future of our Shire, and get an inside look at what we have planned for the current financial year, and the years to come.**

Throughout the 2020/21 year, we as a Council continued to plan for the future of the Shire, which was faced with the reality of the ongoing impacts of the COVID-19 pandemic. It did not stop our priority of planning for economic diversification within the Shire, which included the need for upgraded facilities, amenities and services.

By improved upgrades to existing facilities and the planning and introduction of new amenities, the aim is to highlight the Shire of East Pilbara as a viable holiday location, full of natural wonder and splendor.

By taking a grassroots approach to improving our amenities and facilities in Newman, Marble Bar and Nullagine, it will improve services for our residents, and open tourism and business

opportunities in the years to come.

One such project is the construction of the Yurlu Caravan Park, Newman, which – when opened from 1st July 2021 – provide a viable location for caravanners and campers to stay in Newman. In the coming years, you will see upgrades to the facility to improve amenity and capacity.

In May 2021, we were incredibly proud to launch our new Shire brand, which included Aboriginal artwork as hero pieces to celebrate each of our Shire's services. The brand includes six distinct colours for each of the identified services throughout our Shire, so our community members learn to recognise Shire messaging at a glance.

We are proud to have engaged Martumili Artists to select six artists' work to be part of the brand, which included the work of Corban Clause Williams, which is the front cover of our Annual Report this year.

The Shire of East Pilbara is the only Local Government in Western Australia to use local Aboriginal artwork as part of its brand and we





consider it a great honour to be another platform to celebrate the unique and meaningful artwork created in our vast and diverse region.

After COVID-19 concerns forced us to cancel many events throughout 2020, we hit the ground running in December 2020 with Christmas festivities, and then returned to a full calendar beginning in 2021. Highlights included the Outback Fusion Festival – which returned in March 2021 to coincide with Harmony Day – and the Reconciliation Ball in June.

Our headliner for the Outback Fusion Festival was Australian music icon Kav Temperley, and the Reconciliation Ball MC was Australian TV and cultural icon Ernie Dingo.

Within the Shire of East Pilbara Council, we bid farewell to former Shire President Lynne Craigie, who served in our Local Government for almost 18 years; former Cr Dean Hatwell; and former Cr Carol Williams.

Following Cr Hatwell's retirement from Council in November 2020, we as a Council were happy to welcome Cr Wendy McWhirter-Brooks as the new representative for the Central Ward in February 2021.

Cr Craigie retired from Council in May 2021 and we thank her for her long-term positive impact on the East Pilbara community, and the State.

**The aim is to highlight the Shire of East Pilbara as a viable holiday location, full of natural wonder and splendor.**

It was my honour to take up the mantle of Shire President in May 2021, and I promise to continue fighting for the best interests of our community at a State and Federal level.

In March 2021, we welcomed Steven Harding as the new Shire CEO and with his leadership matched our Council's passion for community.

The Shire of East Pilbara is the largest Local Government in Australia, and its Councillors, staff and residents all have large hearts who want to see the region successful for years to come. I have no doubt that by working together at a community level, we can achieve greatness for not only ourselves, but our children and those who come after us.

**Anthony Middleton**  
Shire President



# CEO REPORT



**The 2020/2021 Annual Report is a triumph of a year's hard work to identify where improvements could be made within the Shire.**

Throughout the year, great effort has been made in preparing the Shire to become a desirable holiday destination. To achieve this however, we need to have the corresponding amenities in everything from accommodation, to appropriate aviation services.

To achieve the necessary outcomes, we have undertaken a specialised advocacy campaign to attract funding from State and Federal Government for critical infrastructure, services and issues. The advocacy opportunities identified are:

- Funding towards a new Waste Water Treatment Plant
- Tackling juvenile crime and youth anti-social behaviour
- An Industrial Precinct at Marble Bar Airport
- Increased investment in remote Aboriginal communities and housing
- \$5 million for Yurlu Caravan Park, Newman
- Sealing of Marble Bar Road
- Changes to Federal funding in response to emergencies
- Funding towards the Liquid Waste Facility
- Funding towards additional childcare placements
- Consistency and improved quality of telecommunications
- Support for a Marble Bar Geo Heritage Centre

- Residential land development in Marble Bar
- A 4WD Desert Discovery Drive to showcase the natural beauty and rich cultural heritage from Marble Bar to the Northern Territory border.
- Improved provision of visas to address employment shortfalls with qualified overseas workers.

Some of these projects, such as the upgrade of the Waste Water Treatment Plant and Liquid Waste Facility, are critical to the ongoing amenities provided by the Shire. With a population of 45,500 – including FIFO – there is a massive demand for infrastructure to maintain current services.

**As an organisation, the Shire of East Pilbara will continue to champion our needs...to the State and Federal Governments, on behalf of our community.**





As part of the 2021/22 Annual Budget, we have committed \$8 million for the Liquid Waste Facility, funding towards the development of a Yurlu Caravan Park Newman Masterplan, and upgrades to the airports across the Shire.

Airport upgrades and improvements across the Shire continued in the 2020/2021 financial year. There will be a lot of works in the aviation space in the coming years that we are excited to share when the time comes.

As an organisation, the Shire of East Pilbara will continue to champion the community's needs – and other ongoing concerns – to the State and Federal Governments.

In the coming year, the Shire's organisation will also be engaging the community for input into a review for the Strategic Community Plan, which is our foundational documents that inform the Annual Budget and Corporate Business Plan.

The Shire team successfully launched the East Pilbara Refund Point in October 2020, as part

of the Containers for Change movement across the State. In its first year, a total of 1.4 million containers were deposited at the site. Another win was the reduction of recycling contamination levels to just 7% following the completion of an 18-month recycling education campaign.

The Shire's Reverse Osmosis Project design for Cape Keraudren won Best Public Works Project Under \$2m (Regional) and Excellence in Innovation (Regional) in the Institute of Public Works Engineering Australasia WA Awards. This project, when installed, will provide drinking water for the camping areas at the beautiful Cape Keraudren.

With many plans underway to improve the Shire, we look forward to providing services, programs and infrastructure that will improve the livability of the region.

**Steven Harding**  
Chief Executive Officer





# YOUR COUNCILLORS

Shire of East Pilbara

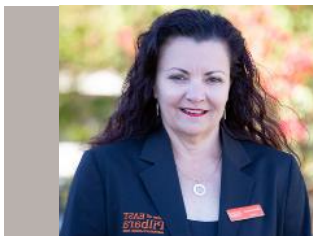
## South Ward



**Lynne Craigie**  
Shire President until May 2021  
[shirepresident@eastpilbara.wa.gov.au](mailto:shirepresident@eastpilbara.wa.gov.au)



**Anthony Middleton**  
Shire President from May 2021  
[A.Middleton@eastpilbara.wa.gov.au](mailto:A.Middleton@eastpilbara.wa.gov.au)



**Gerry Parsons**  
Deputy Shire President  
[G.Parsons@eastpilbara.wa.gov.au](mailto:G.Parsons@eastpilbara.wa.gov.au)



**Anita Grace**  
[A.Grace@eastpilbara.wa.gov.au](mailto:A.Grace@eastpilbara.wa.gov.au)



**Karen Lockyer**  
[L.Lockyer@eastpilbara.wa.gov.au](mailto:L.Lockyer@eastpilbara.wa.gov.au)



**Holly Pleming**  
[H.Pleming@eastpilbara.wa.gov.au](mailto:H.Pleming@eastpilbara.wa.gov.au)



### North Ward



**Langtree (Lang) Coppin**  
L.Coppin@eastpilbara.wa.gov.au

### North West Ward



**Adrienne Mortimer**  
A.Mortimer@eastpilbara.wa.gov.au

### East Ward



**Carol Williams**  
Until November 2020  
C.Williams@eastpilbara.wa.gov.au

### Lower Central Ward



**Stacey Smith**  
S.Smith@eastpilbara.wa.gov.au

### Central Ward



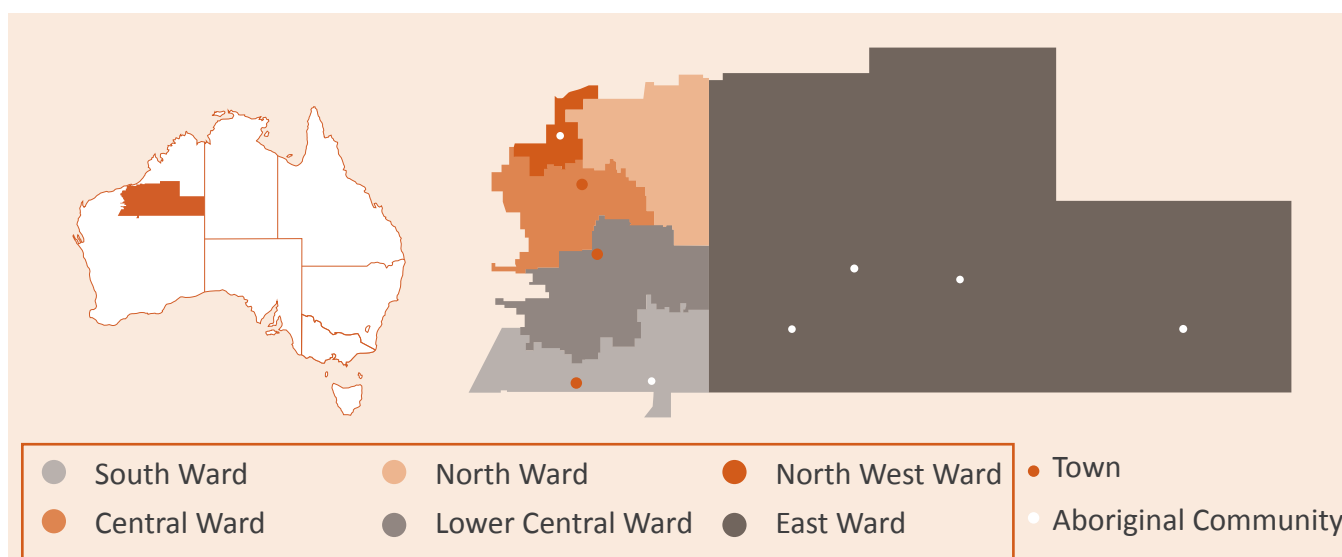
**Dean Hatwell**  
Until November 2020  
D.Hatwell@eastpilbara.wa.gov.au



**Wendy McWhirter-Brooks**  
From February 2021  
w.mcwhirter-brooks@eastpilbara.wa.gov.au

# Councillor Meeting Attendance

Councillor	Term Ends	Ordinary Council Meetings Attended
<b>South Ward</b>		
Lynne Craigie	2023	9 out of 10
Gerry Parsons	2021	11 out of 12
Anita Grace	2021	8 out of 12
Anthony Middleton	2021	11 out of 12
Karen Lockyer	2023	9 out of 12
Holly Fleming	2023	12 out of 12
<b>North Ward</b>		
Langtree Coppin	2021	11 out of 12
<b>North West Ward</b>		
Adrienne Mortimer	2023	8 out of 12
<b>Central Ward</b>		
Dean Hatwell	2021	3 out of 4
Wendy McWhirter-Brooks	2021	4 out of 5
<b>Lower Central Ward</b>		
Stacey Smith	2023	8 out of 12
<b>East Ward</b>		
Carol Williams	2021	1 out of 4



A photograph of a spiny-tailed lizard (Moloch horreorum) on a red sand dune. The lizard is covered in sharp, yellowish spines and is positioned diagonally across the frame. An orange semi-transparent rectangle is overlaid on the upper right portion of the image, containing the title and subtitle in white text.

# STRATEGIC PLAN

Measures of Success

# 2020/2021 UPDATE

**The next few pages provide an update on the Shire's progress towards the measures of success identified in the Strategic Community Plan 2018-2028, highlights achieved in 2020/2021, and significant activities planned in the coming year.**

During the 2020/2021 financial year, the Shire continued to deliver against many of the key result areas of our Strategic Community Plan.

2020/2021 was a positive year for projects completed and planned, as many of the 'Looking Forward' items from 2019/2020 became this year's 'Highlights'.

This year, after the COVID-19 pandemic's restrictions were reduced, many services and Shire events were reinstated.

COVID-19 border restrictions provided the Shire with the opportunity to re-evaluate and put a key focus on tourism, resulting in the completion of the Economic Development and Tourism Strategy update, and the construction of the Yurlu Caravan Park, Newman which will open in the 2021/2022 financial year.

In December 2020, Nullagine and Marble Bar were isolated from support as a result of flooding, following a severe storm. Recovery efforts began immediately, which included repairs, as well as long-term changes to how the Shire responded to these kind of events.

In 2020/2021, the Shire began planning a major advocacy project to attract funding for a suite of important projects and issues in the Shire. From additional funding to address crime, to funding for airport upgrades, the planning is comprehensive and ongoing, to ensure we achieve the best outcomes for the community.

One of the advocacy items was the call for changes to Federal funding in response to emergencies, as was experienced in the December 2020 Nullagine and Marble Bar flooding, where the severe storm washed out the roads and cut off the two towns from support. By seeking improvements to Federal support, it will enable the Shire to make permanent changes that will benefit any of our communities affected by an emergency.

In 2021/2022, the Shire will undertake a major review of the Strategic Community Plan, which is one of the Shire's foundational documents that informs on all aspects and priorities of the Shire. This plan also feeds into the Corporate Business Plan, Asset Management Plan, and the Long Term Financial Plan.





**Our Strategic Community Plan sets out our vision and aspirations and provides a clear strategic direction for the Shire over the next 10 years and beyond, updated and reviewed every two years.**

Importantly, the Strategic Community Plan is a product of a process which our community participated. Through consultation with our community we captured their views and thoughts about the East Pilbara and how they want it to look in the future. It is a product of many parties, such as the diverse views, needs, wants and expectations of the community and our key stakeholders, all of which have combined to create our shared vision.

## **Key Result Areas**

Strategic Priority 1: **Economic**

Strategic Priority 2: **Social**

Strategic Priority 3: **Built Environment**

Strategic Priority 4: **Natural Environment**

Strategic Priority 5: **Governance**

## **Integrated Planning and Reporting Framework**

The Strategic Community Plan articulates the Shire's and its community's vision for its future by harnessing the community's values and aspirations. This informs the strategic directions the Shire takes in delivering its future planning, projects and services.

The Shire intends to utilise the Strategic Community Plan to do the following:

- Guide Council decision making
- Inform and target the allocation of resources
- Guide local planning initiatives
- Inform potential partners and investors of the ways in which we want to grow and develop
- Engage industries, businesses, government agencies, non-government organisations, community groups and residents in various ways to contribute to the Shire's future
- Form mutually beneficial partnerships with other organisations
- Monitor progress against our vision and priorities.



# 1. ECONOMIC

## Strategic Priority 1: Economic

### Outcome: A diverse and sustainable regional economy

Objective	Strategy	2020/2021 Update
<b>E1 Develop and promote a diverse and sustainable economy</b>	E1.1 Actively support local businesses.	Council adopted the Shire's Economic Development and Tourism Strategy on 25th June 2021. The aim of the strategy is to provide a framework to support the sustainable development of the local and regional economy.
	E1.2 Lobby, advocate and facilitate corporate partnerships to support economic growth opportunities.	
<b>E2 The Shire is a great place for tourists</b>	E2.1 Explore partnership opportunities to promote the region.	Allocation of more than \$1.4 million towards the construction of the Yurlu Caravan Park, which included 16 powered and 19 unpowered camping sites, toilets, a kitchen, a recreation area and a laundry.  \$90,000 towards the ongoing operational support for the Newman Visitors Centre
	E2.2 Facilitate, support and promote the Shire's unique arts, culture and history.	257 artists were supported through Martumili.  27 exhibitions, events and marketplaces were held at Martumili.
	E2.3 Develop events relevant to the region to attract visitors.	More than 4500 people attended Shire-run events. The inaugural Concert on the Green in May 2021 sold out and feedback called for the event to be held more regularly.



## Highlights

- Consultants Taylor Burrell prepared the Newman Town Centre Strategy, which identifies pathways to continue improving the amenity of the CBD area.
- Hon. Minister for Planning approved the Shire of East Pilbara's Local Planning Scheme Amendment No. 26 to amend a large area, approximately 5505Ha of land identified as a reserve, to a rural zone. The proponent Pardoo Beef Corporation operates a farming business.
- During 2020/2021, the Shire utilised local suppliers for Shire projects and services, where possible, to stimulate the local economy.



## Looking Forward

- Yurlu Caravan Park will be opened July 1, 2021. Development of the Yurlu Caravan Park Masterplan will begin in the 2021/2022 financial year.
- During the COVID-19 pandemic, the Shire of East Pilbara ramped up its promotion of residents being able to run homes businesses, once they have received proper Shire approvals.
- Council's ultimate aim with the Economic Development and Tourism Strategy is to support and facilitate the sustained long-term growth, diversity and resilience of the economy that is imperative for continued improvement, diversification and quality of life in the Shire of East Pilbara. The Shire looks forward to working with Industry, business and the community in support of the future economic and tourism potential of our Shire, whilst continuing to enhance the economic prosperity, social stability, educational and employment opportunities and visitor experience.
- Development of the Pilbara East tourism brand.
- Ongoing support of the Newman Visitors Centre destination campaign.



# 2. SOCIAL

## Strategic Priority 2: Social

### Outcome: Harmonious communities sharing strong community connections

Objective	Strategy	2020/2021 Update
<b>S1 Promote and facilitate safe and healthy communities</b>	S1.1 Support healthy and safe lifestyle choices.	Development of the Strategic Recreation Master Plan, which will be adopted in 2021/2022.
	S1.2 Support local sporting clubs and community organisations.	Continued to provide youth facilities across the Shire, which included 260 activities throughout the year.  Provided a Community Grants program.
<b>S2 Build a vibrant community</b>	S2.1 Facilitate community connectedness and inclusion.	The number of visitors to the Newman Aquatic Centre increased by 37%, for a total of 31,548 visitors in 2020/2021.  Provision of the Regular Transport bus service between Newman, Nullagine, Marble Bar and Port Hedland.  Completion of a vibrant mural on the Newman Recreation Centre wall by Albany artist George Domahidy as part of Year 1 of the Art @ The Heart program.
<b>S3 Advocate and partner to improve access to services</b>	S3.1 Facilitate services for families and children, youth and aged (inclusive of all demographic types including people living with disability, Aboriginal and Torres Strait Islander, Culturally and Linguistically Diverse and LGBTI).	Programming partnerships with Royal Life Saving WA, YMCA, Kanyirninpa Jukurrpa, Ngurra Kujungka, Martu Education Centre and the Education Department.  Implementation of the Shire's Access and Inclusion Plan.
	S3.2 Continue to develop or advocate for new services or programs to meet unmet needs.	



## Highlights

- The Shire continued to advocate to State Government for action to address housing and social issues, as well as to increase support services in Newman.
- The Shire supported community groups with over \$31,000 in community assistance grants.
- Community engagement toward the review of the Strategic Recreation Master Plan, which included an investigation into proposed facility upgrades.
- The 2021 Outback Fusion Festival incorporated Harmony Day festivities, creating a three-day program of events for people to enjoy.
- New equipment at the Newman Recreation Centre gymnasium and relocation of equipment to rural fitness centres.

## Looking Forward

- CCTV and lighting – crime prevention through environmental design project. This project will be designed and delivered during 2021/2022.
- The Shire will combine the Thank a Volunteer Awards night and the Sports Star Awards night, for one event called the Shire of East Pilbara Community and Sports Awards.
- Implementation of the Strategic Recreation Master Plan.
- EveryClub funding of \$40,000 through the Department of Local Government, Sport and Cultural Industries.
- Marble Bar Pool - advocacy for full replacement.
- Endorsement and implementation of the Shire's Reconciliation Action Plan.
- Undertaking the engagement process for the Strategic Community Plan review.
- Support for the Martu Patrol program.
- Developing concept plans for a youth and community hub.
- Adoption of the Recreation Implementation Plan.
- Newman Netball Courts will get upgraded.



# 3. BUILT ENVIRONMENT

## Strategic Priority 3: Built Environment

Outcome: Connected and accessible communities

Objective	Strategy	2020/2021 Update
<b>B1 Optimise places to live, work and enjoy</b>	B1.1 Improve local amenity.	Expenditure of \$865,733 on the renewal of public buildings.
	B1.2 Provide and maintain open spaces for the community to recreate and connect.	Construction of a playground and shade shelter in Nullagine.  Ablutions installed at the Nullagine Volunteer Bushfire Brigade.
	B1.3 Maintain and facilitate community infrastructure and urban heritage, including roads and buildings.	Maintenance grading expenditure was \$1,109,755 in 2020/2021.
<b>B2 Plan for the future</b>	B2.1 Create liveable places through local area planning.	The Shire's draft Local Planning Strategy was completely reviewed and proposes to include a new tourist zone and consolidate new industrial zone areas across the Shire.
	B2.2 Facilitate the release of land for diverse and inclusive housing options, industrial and commercial use.	

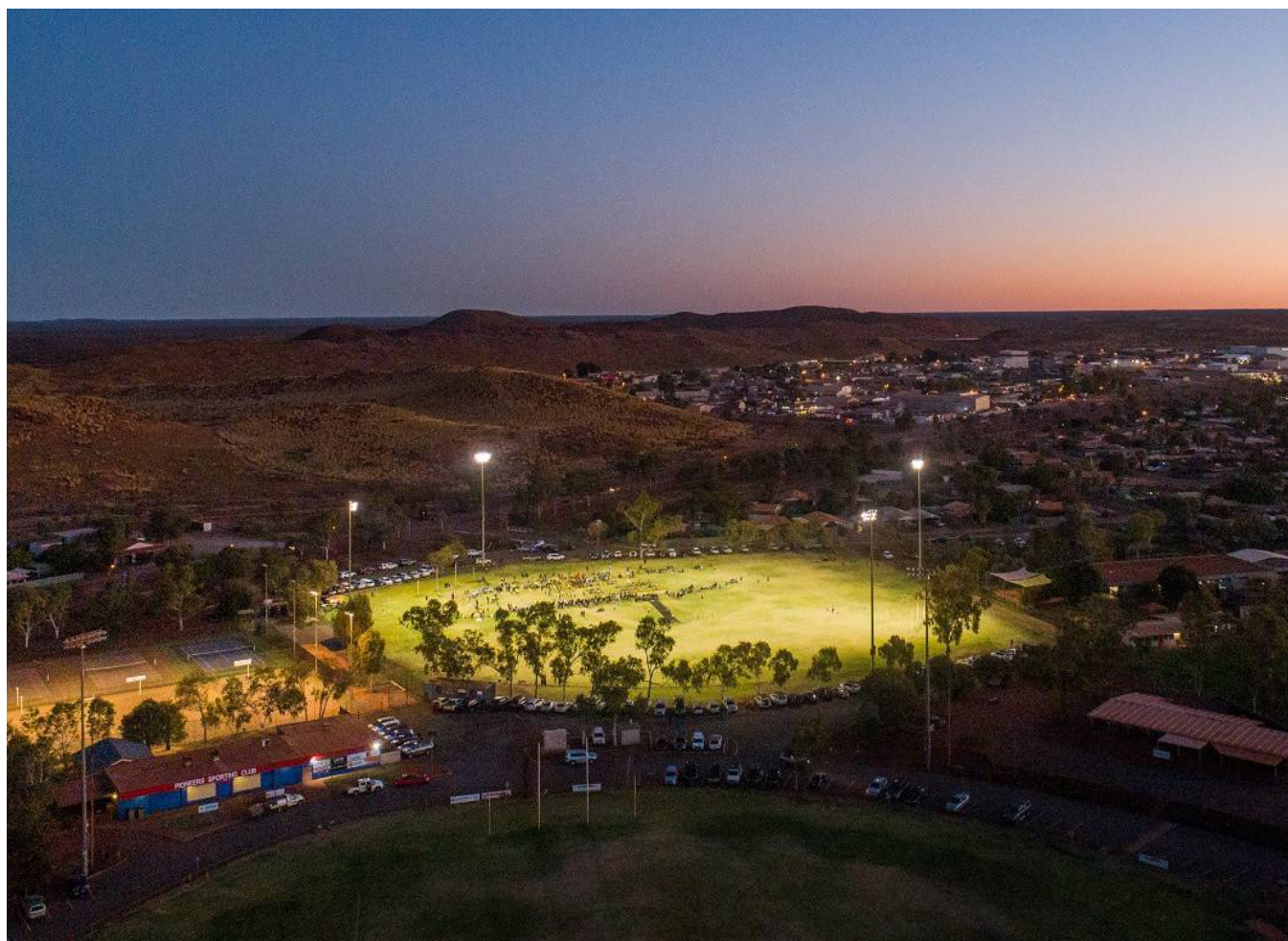


## Highlights

- The Reverse Osmosis Project design for Cape Keraudren won Best Public Works Project Under \$2m (Regional) and Excellence in Innovation (Regional) in the Institute of Public Works Engineering Australasia WA Awards.
- Construction and installation of two players shelters and a coach/timekeeper's shelter at Capricorn Oval.
- Construction of the Yurlu Caravan Park, Newman - a total of 32 powered and unpowered sites as part of Stage 1 development.

## Looking Forward

- Advocating for Federal funding towards the construction of different projects:
  - ◇ Waste Water Treatment Plan
  - ◇ Marble Bar Airport - runway upgrade
  - ◇ Yurlu Caravan Park, Newman Masterplan development.
  - ◇ Marble Bar Road improvement
  - ◇ Newman Liquid Waste Facility
  - ◇ Newman Airport Terminal redevelopment
- ◇ Newman Airport Aircraft Apron increased capacity
- ◇ Newman Airport car parking improvement
- Completion of the design for a Nullagine Swimming Pool.
- Construction of a new netball courts at Capricorn Oval.
- Construction of the Newman Liquid Waste Facility.



# 4. NATURAL ENVIRONMENT

## Strategic Priority 4: Natural Environment

**Outcome: Valued iconic Pilbara environmental assets and biodiversity**

Objective	Strategy	2020/2021 Update
<b>N1 Protect and sustain our natural resources</b>	N1.1 Ensure efficient, effective and innovative waste services to reduce, reuse and recycle.	The Shire participated in the Great Northern Clean-Up 2020 in October to clean up Newman and the surrounds.  Decommissioned the Shire's existing recycling infrastructure, including a bailer and Material Recovery Facility from the Newman Waste Management Facility, as they were not fit for current recycling purposes.
	N1.2 Increase community awareness of appropriate water and energy use.	Internal signage upgrades to the Newman, Marble Bar and Nullagine refuse sites.  Detailed design of the Newman Liquid Waste Facility upgrade.
<b>N2 Preserve the unique local ecological biodiversity and ecosystems</b>	N2.1 Conserve natural vegetation, green spaces and bushland.	Outcomes for this objective will be reported over the four year reporting period of the Strategic Community Plan.
	N2.2 Lobby for the protection of environmental assets and sites of indigenous significance.	



## Highlights

- Launched the East Pilbara Refund Point in October 2020, with a total of 1.4 million containers deposited by June 30, 2021.
- Reduced kerbside recycling contamination rates in Newman to 7%, which enabled the Shire to begin transporting recyclables to a Materials Recovery Facility.
- Housing upgrades - Solar panels were installed to reduce greenhouse gas emissions.
- Newman Sustainable Litter Collection - this year the program funded 10 community groups who collected almost 500 bags of litter with over 320 volunteers.
- The East Pilbara Bin Art Project: The project aims to educate the community and visitors on the importance of not littering through artwork made by primary school students from Newman, Marble Bar and Nullagine, to be placed on kerbside bins.
- Additional filtration and optimisation of operations of the Newman Waste Water Treatment Plan, to ensure continued high quality effluent was available for the irrigation of Newman's green spaces year round.

## Looking Forward

- Shire will release an annual Waste and Recycling guide for residents and visitors to easily find all information on waste services and facilities.
- The Shire's waste and recycling contractor will install a compactor at the Newman Waste Management Facility to use for kerbside recycling compaction prior to transportation to a MRF. This will reduce the number of trucks required to transport Newman's kerbside recycling, reducing carbon emissions.
- The Shire is looking to expand the Containers for Change refund point operations by partnering with more mining sites to accept drink containers for recycling.
- Completion of the Newman Liquid Waste Facility upgrade. The upgrade will increase the facilities treatment capacity to address the currently unmet service requirement in the region, allowing the acceptance of liquid waste from all surrounding mining camps, caravan parks and businesses.

# 5. GOVERNANCE

## Strategic Priority 5: Governance

**Outcome: Demonstrated accountability and corporate governance**

Objective	Strategy	2020/2021 Update
<b>G1 Provide efficient, accountable and ethical governance</b>	G1.1 Enhance governance capability to deliver sustainable outcomes, roads, and buildings.	
	G1.2 Strengthen customer service.	Automated phone messaging within the Shire organisation.  Digitised cemetery records.
	G1.3 Provide a great place to work.	Training and Development included support to its employees to undertake post-graduate studies, participation in leadership professional development programs and attendance at industry relevant conferences.  Facilitated the employee recognition program  Focused on having all employees complete cultural awareness training.





Objective	Strategy	2020/2021 Update
<b>G2 Strong Shire identity and regional capacity</b>	G2.1 Increase the Shire's identity and profile through communication, partnerships and lobbying/advocacy.	A number of events were held in 2020/2021 which promoted and supported local history and culture. These included NAIDOC, Outback Fusion Festival, the Martumili Christmas Art Sale, Reconciliation Week and the Reconciliation Ball, as well as Christmas events and Thank a Volunteer celebrations.  Launched a rebrand of the Shire, with a focus on the inclusion of local Aboriginal art. Each ancillary service has its own dedicated colour that is representative of the region.
	G2.2 Preserve, enhance and celebrate the Shire's history and culture.	

## Highlights

- An Extraordinary Local Government Election was held in February 2020 to replace the Central Ward Councillor position.
- Wendy McWhirter-Brooks elected to Council.
- Resignation of Councillors Lynne Craigie (Shire President) and Dean Hatwell. Carol Williams also left Council.
- Anthony Middleton was elected Shire President.

## Looking Forward

- A Local Government Election to be held in October 2021.
- Launch of an online Councillor Portal to provide Councillors with easy access to relevant documents, forms and provide staff with streamlined compliance data.
- Launch of a redesigned and improved Shire of East Pilbara website to provide an intuitive user-experience.



# FINANCIAL SUMMARY

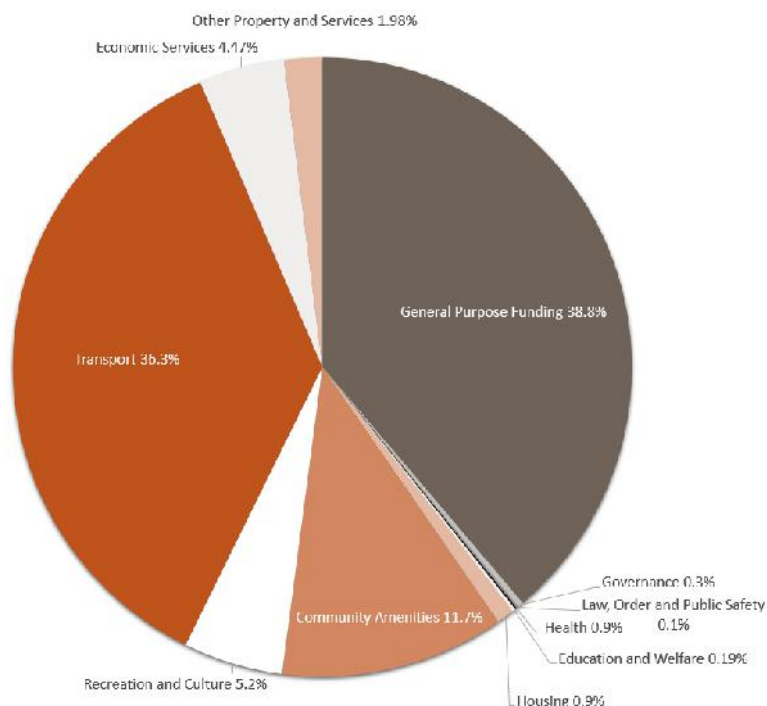
## Four Year Summary Statistics

Shire of East Pilbara	2017/2018	2018/2019	2019/2020	2020/2021	Trend
Total Number of Rateable Properties	4778	4832	4691	4874	▲
Minimum General Residential Rate	663	663	663	663	-
Rates Levied (excluding services)	\$11,626,519	\$12,187,430	\$13,201,598	\$14,327,704	▲
Operating Revenue	\$38,356,597	\$41,204,360	\$41,607,458	\$43,780,896	▲
Total Current Assets	\$312,010,187	\$305,298,118	\$308,2142,602	\$307,342,079	▼
Capital Grants Revenue	\$9,254,769	\$4,964,819	\$5,235,309	\$7,262,953	▲
Operating Grants Revenue	\$5,644,957	\$5,396,173	\$5,650,891	\$5,849,232	▲
Debt service Cover Ratio (Target is 5 or higher)	9.02	9.51	9.56	10.84	▲
Full Time Equivalent Staff	97.5	111.3	103.2	100.11	▼
Contracts Awarded	\$8,690,000	\$9,400,000	\$9,320,000	\$20,390,000	▲
Planning Applications Approved	38	43	34	30	▼
Building Permits Approved	87	96	64	95	▲
Community Assistant Grant Funding Provided	\$44,500	\$49,596	\$45,539	\$31,790	▼
Customer Service Requests for Public Assets	460	442	434	279	▼
Incoming Calls Received	34,315	39,011	36,035	61,573	▲
Facility Bookings	1977	3390	1678	4105	▲
Employment - Aboriginal Australian	19%	19.7%	17.14%	19.81%	▲
Employment - Women	63.1%	63.5%	66.28%	61.84%	▼
Airport Passengers	313,748	346,118	333,339	345,455	▲

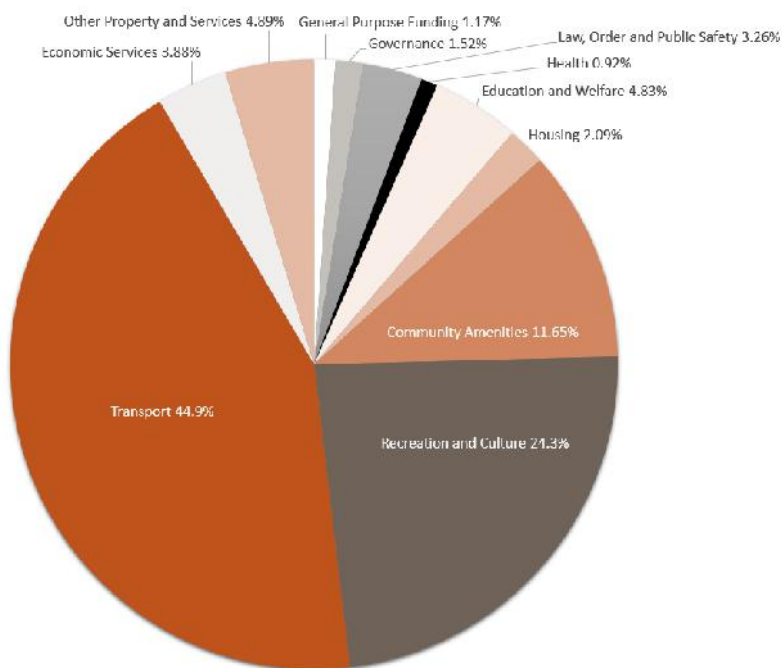


## Finance 2020/2021

<b>Operating revenue</b>	<b>\$</b>
General Purpose Funding	16,983,281
Governance	131,530
Law, Order and Public Safety	45,968
Health	40,116
Education and Welfare	81,440
Housing	394,377
Community Amenities	5,126,446
Recreation and Culture	2,276,969
Transport	15,875,344
Economic Services	1,958,605
Other Property and Services	866,820
<b>Total operating revenue</b>	<b>\$43,780,896</b>



<b>Operating expenses</b>	<b>\$</b>
General Purpose Funding	563,499
Governance	681,372
Law, Order and Public Safety	1,575,707
Health	443,594
Education and Welfare	2,331,539
Housing	944,912
Community Amenities	6,329,974
Recreation and Culture	11,742,829
Transport	21,652,724
Economic Services	1,876,126
Other Property and Services	2,360,399
<b>Total operating expenses</b>	<b>\$49,139,931</b>



# ECONOMIC OVERVIEW

The Shire's economic strategy provides a focus on achieving a diverse and sustainable regional economy. The economic policies in place support this development and will drive the sustainability of our towns.

## Shire of East Pilbara – Economic Overview

About 46,000 people, which includes 35,500 FIFO beds, call the Shire home and this population has grown over 40% in the last decade. The region is rich in culture, home to many remote communities including Jigalong, Parnngurr, Punmu, Kunawarritji, Kiwirrkurra and Warralong.

The Shire is rich in mining and pastoral activity which provides a significant economic contribution to the State and National economy.

The value of commodities extracted from the Shire totaled \$57.6 million in 2020, which is 20% of the total National resource and energy exports. Mines within the Shire of East Pilbara provide half of the Pilbara's total iron ore production.

## Shire of East Pilbara – Economic Diversification

This year the Shire committed to building a future and identity for the region beyond mining to make the most of the natural landscapes and improve tourism.

To best prepare the region for improved tourism, the Shire also continued to focus on upgrades to the Marble Bar Airport and the Newman Airport. The Shire also undertook the Stage 1 construction of a caravan park in Newman for another accommodation option in the region.

Consultants also updated the Shire's Economic Development and Tourism Strategy with an aim to provide a strategic framework to support the sustainable development of the local and regional economy. This included the needs of the existing communities to promote investment, business and industry growth, liveability, local employment opportunities and a unique visitor experience within our Shire.

## Looking Forward

In 2021/2022, the Shire of East Pilbara will put a strong focus on advocating at a State and Federal level to seek funding for a range of projects. By raising awareness for the need of funding for these projects, the aim is to begin work on these projects that will improve the Shire's amenity.

As part of the advocacy, the Shire has identified some key areas where improvements can be made, which will be aided by the allocation of funding for the related projects. Improvements needed include:

- Addressing juvenile crime and youth anti-social behaviour
- Improvements to the Waste Water Treatment Plant to meet future service needs
- Investment in remote Aboriginal communities and housing
- Marble Bar Road improvements
- Marble Bar Airport - Industrial Precinct
- Improvements to childcare services in Newman



**\$57.6 BILLION**  
commodities mined



**20%**  
of National  
industry exports

# OUR WORKFORCE

Our current organisational structure consisted of four Directorates and the Office of the Chief Executive Officer (Executive Services). Each Directorate is responsible for delivering services in line with the key strategies from the Strategic Community Plan.

**Jeremy Edwards (until Jan 2021)**  
**Steven Harding (from March 2021)**  
Chief Executive Officer

- Strategic and Corporate Planning
- Governance
- Administration of Council Resources (Financial Sustainability)
- Implementation of Council policies and decisions
- Land Use Strategy

## **Steve Leeson**

Executive Manager Corporate Services

- Strategic Workforce and Corporate business plans
- Asset and risk management
- IT Strategy
- Systems support
- Financial Services
- Records Management
- Economic Development
- Human Resources

## **Lisa Clack**

Executive Manager Customer and Community Services

- Strategic Customer and Community Business Plans
- Community Wellbeing
- Community Safety
- Recreation and Events
- Customer Services and Media Relations
- Tourism and Visitor Services

## **Raees Rasool**

Executive Manager Infrastructure Services

- Infrastructure Services business plans
- Newman Infrastructure and Operations
- Rural Infrastructure and Operations
- Fleet Management
- Project Management
- Asset Management
- Development Engineering
- Waste Management
- Public Buildings and Property Management

## **Ben Lewis**

Executive Manager Commercial Services

- Strategic Commercial Service Business Plans
- Procurement, Contracts and Leases
- Compliance and Development Services (health, building and planning)
- Airport Services
- Martumili Artists





# THE SHIRE IN 2020/2021

The following pages represent a comprehensive look at each of the Shire's four directorates and details the major projects and works undertaken in the 2020/21 financial year.

## Customer and Community Services

- Community Wellbeing
- Library
- Newman Youth Centre
- Recreation
- Events
- Outback Fusion Festival 2021
- Community Safety

## Commercial Services

- Planning and Building
- Strategic Planning (including Tourism and Economic Development)
- Contracts and Procurement
- Airports
- Environmental Health
- Martumili Artists

## Infrastructure Services

- Infrastructure and Technical Services
- Projects and Assets
- Waste and Wastewater Services

## Corporate Services

- Governance & Statutory Compliance
- Business Systems
- Human Resources

# CUSTOMER AND COMMUNITY SERVICES





**\$31,790**

grants and in-kind support provided to the community.



**37% VISITOR INCREASE AT POOL**

Newman Aquatic increased to 31,548 visitors in the

2020/2021 financial year.

**615 HOURS**

of additional summer school holiday activities, proudly supported by BHP

**61,573**

Phone enquiries

**82,662**

website visitors

**4500+**

number of people who attended events

**4105**

total facilities bookings



# COMMUNITY WELLBEING

Community Wellbeing is a large portfolio of community development, art and culture, grants and events to build a vibrant community in the Shire of East Pilbara.

## Access and Inclusion Implementation Outcomes

In 2020/2021, the Shire of East Pilbara achieved notable goals that worked towards creating a more accessible and inclusive community and workplace.

Through the Plan, a partnership was developed with Inclusion Solutions through the Building Inclusive Communities WA Project, which delivered access and inclusion training to Shire of East Pilbara staff, community and sporting groups, and not-for-profit organisations within the community.

Infrastructure works at the Containers for Change Refund Point, Newman Depot and Yurlu Caravan Park Newman were improved by installing ramps and/or handrails to increase access. A pool hoist was installed at the Newman Aquatic Centre, which assists those with limited access the pool.

The Shire purchased Communication Boards for installation at popular parks in Newman, Marble Bar and Nullagine. The boards have pictures and the associated words to support children to communicate with one another or with adults in an accessible and inclusive manner in the playground.

The Shire of East Pilbara Libraries purchased and introduced inclusive literature, which was identified as a need in the Shire of East Pilbara's Access and Inclusion community consultation in 2019. Some of the literature included information on Autism, protective behaviours and ADHD related texts.

## Activities

The Shire continued the following programs:

## Newman Sustainable Litter Collection

Community groups raised vital fundraising dollars by collecting litter in Newman. This year the program funded 13 community groups.

Together the program had:

- Over 273 volunteers
- Over 540 orange bags of litter collected

## Strategy

### Community Assistance Grants Program

Reflecting our Social Strategy to improve community wellbeing, the Shire provided support to local sporting clubs and community organisations through our grant program.

- Grant 1: \$9,080.00
- Grant 2: \$2,000.00
- Grant 3: \$20,710.00

During the year, the Shire reviewed its grant and sponsorship process and Council approved a new Policy for grants and sponsorship.

## Arts and Cultural Development

### Art @ the Heart Year 1

The Shire of East Pilbara commissioned a mural as part of its Art @ the Heart II: Ancient Stories – Modern Dreams project.

Albany artist, George Domahidy worked with students from Newman Senior High School and Newman community members to develop the design for the mural. A striking new mural transformed the northern facade of the Newman Recreation Centre into a colourful, vibrant, space.

## Community Wellbeing Events

### NAIDOC 2020

Celebrations began with exciting performances from internationally-acclaimed Indigenous dance troupe Djuki Mala; sharing their fusion of traditional dance, pop-culture and storytelling and providing a rare and insightful view into Indigenous Australia.

The 2020 NAIDOC celebrations included the opening ceremony and flag raising ceremony. This was followed by a morning tea at Council Chambers with a display of local Martumili artwork.

### Mental Health Week 2020

To celebrate the week, the community gathered for a movie at The Square called Inside Out, along with service providers from across Newman. Headspace opened the event, and scattered lollypops with positive messages.

### Mentally Healthy Christmas

The Shire assisted WACHS and Newman Futures to run a Christmas colouring-in competition. Councillors judged the winners and they appeared on Christmas cards spread around town with key messaging about keeping mentally healthy over the holiday season and checking in on friends.

## Partnerships

### National Aboriginal and Torres Strait Islander Children's Day

The Shire partnered with Save the Children for NATSI Children's Day, which was held in November 2020. The afternoon was very successful with children and families enjoying the cultural food, entertainment, foam party and stalls from many services.

### Reconciliation Action Plan

The Shire has established its first Reconciliation Action Plan Working Group, who facilitated internal consultation with staff, and developed a draft of the Shire's internal Reflect RAP. In the 2021/2022 financial year, work will continue towards finalising the Shire's Reflect RAP for endorsement and implementation.

### Regular Passenger Transport Services

To connect our towns across the region, the Regular Passenger Transport (RPT) service offered a low cost travel option for the community. The bus travelled to Newman, Nullagine, Marble Bar and Hedland.

### Events

Throughout the year, the Shire planned and facilitated a variety of events in Marble Bar and Nullagine. These included:

- Thank a Volunteer
- Lighting of the Christmas Tree
- Australia Day
- Library Lovers
- Rottnest Swim
- International Women's Day



- Art and Craft Workshops
- Harmony Day - supported by Calidus Resources Ltd
- ANZAC Day - supported by Atlas Iron
- Easter Events
- WA Day

### **Community Development**

Throughout the year, the Shire planned and facilitated community education opportunities further upskilling local community and staff in Marble Bar and Nullagine. These included:

- Mental Health First Aid
- First Aid Training
- First Aid Refresher Course
- Snake Handling Training
- 4WD Training
- 1-Day Landscape Painting Workshop

### **School Holidays**

The Shire's free school holiday programs offered a variety of accessible opportunities and activities for young people to engage in during extended hours. The Shire provided computers, healthy meals, creative activities, sporting resources, facilities and access to various technology to enable young people to explore a variety of opportunities. The facilities were accessible year round and engaged external service providers to complement regular programming. Strategic partnership with Ngurra Kujungka offered an alternative for Martu young people and successfully engaged participants in diverse programming within Nullagine during the holiday period.

### **Recovery**

Community Wellbeing worked with the Shire's Local Recovery Group (LRG) and sought to position the community to return back to normal as soon as possible after being impacted by emergency events or disasters. The Community Wellbeing team played a key role in recovery after a significant tropical low impacted the Shire in December 2020. Although the Shire was impacted severely, it was Nullagine which sustained substantial impacts, leaving essential services and assets severely damaged including the Nullagine airstrip and crossings, the Nullagine Gym, Gallop Hall, Nullagine Caravan Park as well as the Bush Fire Brigade. The LRG was activated and successfully worked to reactivate essential services and assets for Nullagine.

### **Stakeholder Engagement**

The Community Wellbeing team actively collaborated with a wide range of key stakeholders and supported community organisations by working in partnership with local schools, community organisations, emergency services and industry groups to share information, facilitate events and activities to develop plans for improved amenity and service provision. Shire staff attended a number of regular meetings throughout the year including the Marble Bar Race Club, Marble Bar Community Resource Centre, Marble Bar Tourist Association, and the Local Emergency Management meetings, while also facilitating opportunities for the community to provide feedback in relation to recreation as well as tourism and economic development.

# LIBRARY SERVICES

The Shire operates libraries in Newman, Nullagine and Marble Bar.

## Events and Activities

### Virtual Reality

The Shire received a grant through the State Library of Western Australia to purchase virtual reality headsets for use in the Shire's libraries. These headsets have been used in various school holiday and Community Wellbeing events, where children and adults alike enjoyed rollercoasters, exploring space and visiting various landmarks around the world – all from the comfort of the Shire's libraries.

### Early Learning

Newman Library welcomed Newman Primary School and the YMCA Early Learning Centre for Story Time, where the children were treated to a story and craft while learning more about our library.

## Newman Library Events

### Macramé and Mocktails

Community attended Newman Library for evenings of learning the craft of Macramé, which was a very popular activity for adults.

### School Holiday Programs

Staff ran a variety of events and activities throughout the school holidays for the community to enjoy. Program highlights ranged from creating dinosaur eggs, making their own Piacasso art, confetti bowls, gardening activities and solar oven projects.

### Halloween

The Library set up displays for Halloween. Newman's Story Time room was transformed

into a spooky place where our special Library Witch visited to read the children a Halloween story. The kids were invited to dress up in their best Halloween costume and take a photo with our Library Witch before she disappeared again – but not before reading them a story and doing craft together!

## Library Improvements

A new library management system along with an online catalogue was rolled out. Newman Library updated all its public computers for greater customer satisfaction, and created a coffee lounge for patrons to enjoy.

## Rural Activities

The Libraries offered computer access, audio books, a book exchange program, activities for young people as well as engaging displays and themed activities. The Libraries celebrated themes like Science Week, Hello Spring, Space, Halloween and Harmony Week while providing unique activities such as "Go on a blind date with a book for Valentine's Day" and "seed identification". The rural libraries were used by diverse community members including studying students, young people and curious tourists with library books renewed using the monthly book exchange from the State Library.

## Newman Library Regular Programs

- Storytime
- Sensory Play
- Lego Club
- Book Club

**2,614**

Books loaned

**114**

New library members

**6,870**

Newman Library visitors

# YOUTH SERVICES

The Shire of East Pilbara's Youth Services are provided to keep young people engaged and provided an outlet for young people to have a voice. In Newman, the Centre offered a drop-in service, school holiday programs, safe transport home, annual youth events and a variety of programs during the school terms.

## Drop in Service - Newman

Newman Youth Centre is a drop-in service for young people aged 10-17 years. The Youth Centre provided a safe, non-judgement, fun space where young people could go and hang out with friends, meet other young people, interact with staff and engage in a variety of programs.

The drop-in space was equipped with computers, video games, pool tables, table tennis, foosball, movie area, sports equipment, board games and a number of arts and crafts activities.

## Rec Shed - Marble Bar

The Marble Bar Rec Shed provided recreation activities for young people within a large air-conditioned space for all year round program. From pool tables to computers, arts and crafts and gaming consoles, these activities formed part of the drop-in service available and complemented the programmed cooking and

regular sports that occurred. The Rec Shed is centrally located to Marble Bar's own multi-use basketball courts and skate park, providing a unique location to further enable community access to visiting services and providers who frequent Marble Bar throughout the year.

## Programs and Events

Throughout each school term the Newman Youth Centre offered weekly activities to young people to participate in, with the aim of enhancing life skills and having fun. Programs included:

- Cooking workshops where young people learnt valuable skills in the kitchen and how to make healthy meals
- Homework Club which provided an opportunity for young people to access extra educational support to complete their homework and boost their literacy and numeracy skills. Supported by BHP.

**260**

Newman Youth Centre activities

**1,481**

Newman Youth Centre hours open

**81**

Young people attended Youth Week in Newman



- Arts and Crafts were run to encourage participants to get creative and explore different art mediums
- Sporting nights to increase physical participation and learn new skills in different sports not always accessible in Newman
- Outreach to local hang out areas such as the Pool, Skate Park and the Recreation Centre to engage new young people and promote the Youth Centre
- Events such as Youth Week WA, International Women's Day and an annual Christmas Party were also been hosted by the Youth Centre



### Extended Hours Program

During 2020-2021, the Youth Centre was provided funding from BHP to operate on extended hours during school holidays, public holidays, Friday nights and Saturday afternoons.

This meant that the Youth Centre was able to open an additional 615 hours in 2020-2021, with 131 young people attending during these times with a total of 1040 contacts.

School holiday programs were created with a range of activities available to young people, which included outreach to different locations around Newman.

The Extended Hours Program enabled young people to have increased access to the Youth Centre, where healthy meals and safe transport home were provided, and it also offered a deterrent to engaging in anti-social behaviours due to boredom.



# RECREATION

The Shire of East Pilbara offers an abundance of events, recreational facilities and actively supports sport, clubs and associations across the region to promote community wellbeing and inclusion.

## Newman Aquatic Centre

The Newman Aquatic Centre features a six lane pool and toddler's splash pool, grassed areas, dry play areas, kiosk and swim shop. Equipment and lockers are available for hire as well as free BBQ facilities and Wi-Fi.

	2020/21	2019/20	2018/19
Visitors	31,548	21,602	28,115
Admissions revenue (\$)	80,527.68	66,488.95	90,355.02
Kiosk sales (\$)	24,907.08	30,543.13	31,079.82
Swim Shop revenue (\$)	10,530.31	11,867.76	13,915.56
Swim school revenue (\$)	29,653.82	25,683.00	41,050.80
Aquafit	1,862.17	-	-
Equipment hire (\$)	25,683.00	6,142.68	6,142.68

A number of successful community events and other initiatives were held at the NAC during the 2020/2021 year:

- Virtual Rottneest Channel Swim
- Department of Education VacSwim
- Department of Education In Term Swim Lessons
- Swim School Program
- Aquafit
- Martu Swimming Lessons
- Numerous pool parties including Open Day, Christmas, Australia Day, Easter and WA Day
- Australia Day Citizenship Ceremony

## Marble Bar Aquatic Centre

The Marble Bar Swimming Pool features a 25m lap pool and a shaded toddler pool as well as grassed areas, seated and kiosk. The pool provides a vital recreational opportunity for the community in the hottest town in Australia. Marble Bar, Warralong and Nullagine schools regularly attend swimming lessons and physical education classes.

The Marble Bar Swimming Pool hosted many successful community events over the 2020/2021 year, including:

- Community Swim to Rottneest presented by Act Belong Commit
- Social Water Polo Competition presented by Act Belong Commit
- Department of Education Vacswim
- Department of Education In Term Swimming lessons
- Numerous pool parties including Open Day, Christmas, Australia Day, Easter and WA Day.

The Marble Bar Pool generates no revenue from admissions as entry to the facility is free.

	2020/21	2019/20	2018/19
Kiosk sales (\$)	116.73*	1,870.00	3,559.82
Visitors	3,617	1,984	4,720

\*2020/21 kiosk sales reduced due to freezer/fridge issues for the season, which have been rectified.



## Newman Recreation Centre

Newman Recreation Centre (NRC) has a fully-equipped fitness centre with; free weights, cardio and a circuit room. The centre allows members to have 24-hour access. In addition, two full-size gymnasiums are available for casual court hire or as a venue for special events. The fitness centre has seen the change of gym equipment to a Technogym equipment range that has provided a modern and technologically advanced experience for members. In 2020/2021, there were 533 active members at this facility comprising of:

- Fitness centre members (281)
- Group fitness (18)
- Dual centre members (167)
- Recreation & Aquatic members (67)

### Creche

Members and staff use crèche services at the NRC. The crèche was open Mon-Sun 8-11am.

### Junior Programs

Various sporting programs for juniors were

available at the NRC:

- Funky Movement
- Kids Fit
- Multi-Sport
- Kiddo
- Junior Basketball

### Adult Programs

Various sporting programs for adults were available at the Newman Recreation Centre:

- Mixed netball competition
- Mixed volleyball competition
- Meditation program

### Rural Fitness Centres

The Shire has an unmanned Fitness Centre in both Marble Bar and Nullagine. The community accessed the facilities by applying for a membership and receiving a key. Shire staff inspected the premises regularly for essential maintenance. Nullagine Gym closed for a period during the year due to flood damage.





	2020/21	2019/20	2018/19
<b>MEMBERSHIP SALES</b>			
Fitness centre (\$)	138,697.84	60,136.55	124,819.07
Group fitness (\$)	7,370.21	3,474.04	5,218.71
Rec Centre Membership (\$)	102,062.11	36,281.54	35,773.95
Combined Rec & Aquatic (\$)	66,356.78	17,077.58	9,915.39
Number of memberships sold	8411	1,753	739
Casual visits (Fitness centre)	430	232	385
Casual revenue (Fitness centre) (\$)	5,385.00	3,252.50	5,207.50
Casual visits (Group fitness)	488	782	580
Casual revenue (Group fitness) (\$)	6,075.00	8,607.50	8,917.50
Rec Centre Visit Pass Revenue (\$)	1,567.00	3,240.00	3,780.00
Rural Fitness Centre (\$)	1,973.75	1,032.50	-
<b>Total Membership Revenue (\$)</b>	<b>329,487.69</b>	<b>133,102.21</b>	<b>193,632.12</b>
<b>CRÈCHE</b>			
Crèche visits	4116	2,518	2,652
Crèche revenue (\$)	18,590.80	11,339.57	11,337.67
<b>ADULT PROGRAM</b>			
Adult program revenue (\$)	9,233.62	9,830	5,535
<b>JUNIOR PROGRAM</b>			
Junior program revenue (\$)	11,787.50	6,370	8,045.94



## Club Development

The Shire of East Pilbara ran a club development program offering volunteer development and support opportunities.

Some of the highlights for 2020-2021:

- Hosted a sundowner to provide clubs with an update, provided feedback and shared their calendar of events.
- During the year, staff provided one-on-one support to several clubs, including the newly-established Newman Crushers (NRL).
- A Come & Try event was held to promote local sporting clubs to the community.



# 533

active members

# \$329,487

total revenue

# 4,116

crèche visits



# EVENTS

The Shire of East Pilbara ensures that all community events meet the necessary compliance requirements for health, planning and safety, with the intent to develop inclusive opportunities for the community to connect with each other.

## **Nullagine Colour Pinirringu (Run) 2020**

### **| Presented By Act-Belong-Commit**

The day consisted of 40 participants partaking in the colour run which, this included a morning filled of obstacles, exercise and colour promoting a healthy and active lifestyle. Lunch was provided for all attendees on the day.

## **Newman Family Fun Run & Half Marathon 2020**

### **| Presented By Act-Belong-Commit**

The event promoted and encouraged an active lifestyle and encouraged community members to run or walk 21.1km, 7km, 4km or 2.4km.

There was a 68.9% increase in registrations compared to previous years. The Shire partnered with Little Athletics to deliver the event where breakfast wraps.



## **Neon Fun Night 2020**

### **| Incorporating Welcome to Newman**

Newman community members experienced

“glowtastic” zones, with a journey that included the rainbow route, pillar parade, skylight road, and many more surprises along the way. The route ended at an Enigma Party, where participants ate and danced the night away.

Local community groups like the Newman Fire Brigade were invited to run food stalls. There were about 300 attendees on Saturday and 603 on Sunday.

On the Sunday there was dynamic Pool Side Markets, with free pool entry and a number of kids activities in conjunction with the Welcome to Newman event from 10am to 1pm.

## **Thank a Volunteer Day 2020**

Held on December 5th, nominees, community groups and sporting clubs were invited to attend the annual Thank a Volunteer Day event. The event included an awards ceremony hosted by Councillor Anita Grace and recognised valuable volunteers and everything they do for our community.

## **Christmas Festivities 2020**

Lighting of the Christmas tree took place at the front of the Shire offices. It included a visit from Santa on the Volunteer Fire and Rescue Truck where attendees had the opportunity to have a photo with Santa whilst his volunteers were handing out lolly bags.

## **Australia Day 2021**

The Australia Day Ceremony took place at the Newman Aquatic Centre where breakfast wraps and fruit platters were served. Official proceedings included a speech from Ambassador Suzy Urbaniak who was the 2020 WA Local



Hero. Eight community members became Australian Citizens on the day, in addition to the presentation of the Active Citizenship Awards:

- Community Citizen of the Year – Youth Under 25: Mikeely Warrener
- Newman Community Citizen of the Year: Colin Reed
- Newman Community Group of the Year: Newman VET’s Football Club

The pool had free entry all day and the day ended with a Twilight Movie Screening of Maleficent at The Square, and a fireworks display at Goanna Oval.

## Welcome to Newman 2021

Provided the opportunity for newcomers to learn about the town’s many groups. 50 people participated in a free mine tour to Mount Whaleback, followed by a morning tea at the Newman Visitor Centre. This was followed with a Come and Try evening and Twilight Market at the Capricorn Sporting Complex. Live music was provided by DJ Viv and there was a food truck, and also a fundraising barbecue from Newman Scouts.

## WA Day 2021

Live entertainment and local businesses were all located at The Square. Music comedy duo Whose Rhyme? engaged children and families with their interactive performance, which was very well received. Singing duo Delacosa Duo also provided music throughout the day.

## Reconciliation Celebrations

### Football Clinic

West Coast Eagles player Imahra Cameron hosted a skills clinic with the Shooting Stars program at Newman Senior High School and announced to four girls they had been selected to represent Pilbara Western Australia Football League. More than 50 young people attended the football clinic through Nightfields, with Cameron, Ernie Dingo and service providers like RSAS, Newman Neighbourhood Centre, Youth Centre, PAMS, EPIS and Newman Police.

### Reconciliation Week Ball

This event was supported by the Shire and BHP,

and was the 4th annual Reconciliation Ball. The 2021 Reconciliation Week theme was “More than a word. Reconciliation takes action” urged the reconciliation movement towards braver and more impactful action.



More than 250 people attended the event, which included Ernie Dingo as the MC and keynote speaker, special guest Imahra Cameron, and live entertainment from The Hedbangers. Boomerang Oval was open to the community for dress donations, makeup and shoes.

Catering for the ball was provided by ESS, IGA and Petey Cakes. It was the first sit-down meal at the Reconciliation Ball. Through the Aboriginal Liaison Group, the Shire received many nominations for recognition in the reconciliation space for individuals and groups. These included nominations for Desmond Taylor, Lee-Anne Ugle, Tia Brand-Williams, Angela Wilmot, Damien Bastick, RSAS, Kanyinirnpa Jukurrpa and the Martu Farm.

## Concert on the Green 2021

The Shire partnered with Fortescue Golf Club to present the live performance from Amy and Ezra. Attendees were able to bring their own chairs, picnic rugs and allowed parents to enjoy the evening whilst watching their children play putt putt golf.

## Twilight Movie Series 2021

Sponsored by BHP, the Shire partnered with local community groups to deliver the series. A variety of films were screened throughout the year at The Square. The aim of the series was to provide another avenue of entertainment for residents, as well as promoting local community groups and providing them the opportunity to fundraise.

# OUTBACK FUSION FESTIVAL 2021



The 2021 Outback Fusion Festival - sponsored by BHP, the State Government and other supporting businesses - spanned over three days from a number of locations in the Newman Town Centre. Running from 26-28 March, each day had a different focus with the common theme of celebrating Newman's distinct multi-culturalism. The festival had a high level of community involvement as it provided the opportunity for community cultural groups to showcase their artwork, dancing, singing, cooking, craft and storytelling abilities.

## Harmony Night

### | Friday 26th March 2021

Harmony Day in 2021 was a celebration of our cultural diversity – a day of cultural respect for everyone who calls Australia home. The day coincided with the United Nations International Day for the Elimination of Racial Discrimination. The message of Harmony Day was 'everyone belongs'. The day aimed to engage people



to participate in their community, respect cultural and religious diversity and foster sense



of belonging for everyone. This year there was a selection of culinary meals from New Zealand, African, Thai, Mexican, Indian and Italian and had over 500 attendees over the duration of the evening. Shire Councillors were also present, serving food for attendees. While people enjoyed meals, there was performances from local cultural groups, singing from Pilbara acts and roving entertainment.

## Official Opening

**| Saturday 27th March 2021**

The official opening for the festival was held at Martumili Gallery, at the East Pilbara Art Centre. The opening was open to the public and included the official launch of Martumili exhibition “Pukurlpa”, meaning happy. The official opening had some of the best attendance seen.

Following the official opening, there was a variety of workshops available which included basket weaving with Martumili artists, Flora Creations and Portrait paintings facilitated by the Junction and Co, as well as African Drumming Workshops. There was also roving entertainment from acrobatic duo Cameo Rascale and Eco Faeries.



## Newman World Stage

**| Saturday 27th March 2021**

Newman World Stage featured local Pilbara-based performers, and professional Australian musical artists to headline the concert and attract visitors to the town.

Performances over the evening included headliner Kav Temperley who has played a major role in the success of Australian three-piece, multi-platinum band Eskimo Joe. Other performers included Bangers by Benny, Yurti Band, Wild Dingo Band, the Collectables, JoKeira, Fire Twirling and African Drumming.



## Family Fun Day

**| Sunday 28th March 2021**

The Family Fun Day began with Aqua Fit and Yoga at the Aquatic Centre to encourage the community to get involved in active sessions. The event continued at the central Town Square location with the option of markers and DIY tie die, plants and Arty Brella workshops. Live entertainment was provided by Bangers by Benny, The Collectables and the Yurti Band along with the roaming Eco Faeries.



# COMMUNITY SAFETY

The Community Safety section has responsibility within the Shire of East Pilbara for all aspects of Community Safety, Ranger Services, Emergency and Bushfire Management, Cape Keraudren Coastal Reserve and Nullagine Caravan Park.

## Ranger Services

Ranger Services worked diligently to reduce the number of wandering and unidentifiable cats and dogs in the district. This proactive approach saw 320 animals impounded in 2020/2021.

### Newman

Rangers have been working to reduce the amount of litter dumped within the Newman town site. Covert cameras have been deployed to known dumping hotspots. This operation resulted in infringements being issued to numerous individuals.

Rangers continued to expand the cat trapping program with traps routinely being set at known breeding locations. This program has returned positive results with 109 cats being removed.

187 dogs were impounded with 92% of the dogs impounded returned to their owners or rehomed. Several dogs in Newman also had ticks removed and all returned negative results to a "E.canis", test.

### Nullagine

Compliance in relation to dogs being held or tethered in a public place has improved with minimal reported issues in the reporting period. Dogs in the Irrungadji Community received tick treatment on several occasions in 2020/21 due to the increase in the number of dogs affected by the disease "E.canis". Ticks taken from the dogs were also tested by veterinary pathologists within the Department of Primary Industries and Regional Development. All results were negative.

### Marble Bar

There were regular dog sightings in Marble Bar. Rangers worked to reduce the number of wild dogs that frequent the town, which resulted in a reduced number of reported issues in Marble Bar in 2020/2021.

Cat trapping continued upon request, and residents were encouraged to refrain from feeding visiting cats. Positive communications with residents resulted in regular contact with Rangers to assist in the trapping process to prevent out-of-control breeding.

Dogs in the Goodabinya and Warralong Communities received tick treatment on several occasions in 2020/2021 due to the increase in the number of dogs affected by the disease "E.canis". Ticks taken from the dogs were also tested by Veterinary Pathologists within the Department of Primary Industries and Regional Development. All results were negative.

## Western Desert Communities

In 2020/2021, Rangers visited all Western Desert Communities for tick testing and treatment on canines for a disease called Ehrlichiosis. This is a tick-borne disease of dogs caused by infection with the bacteria Ehrlichia canis. E.canis occurs worldwide, particularly in tropical and subtropical regions. E.canis was detected in a number of domesticated dogs in the Halls Creek and Kununurra area in May 2020. This was the first detection of E.canis in Australia in dogs that were not imported.

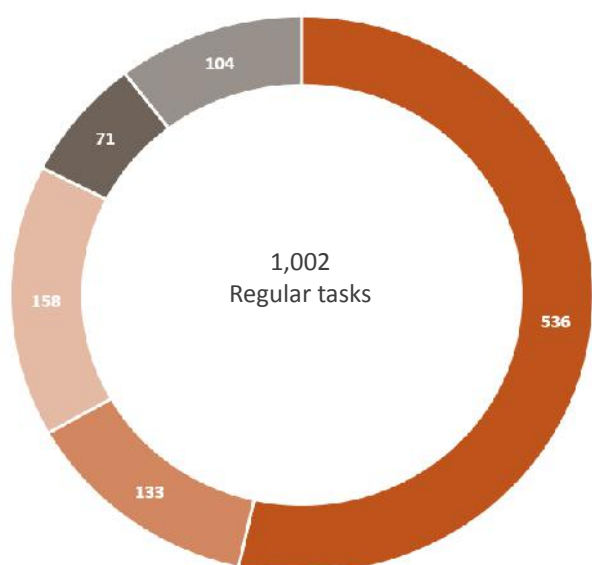
The visits to the communities were completed with the support of the Department of Primary Industries and Regional Development in an attempt to learn more about the disease and



subsequently reduce the spread in the Pilbara. Four positive results were found from Kiwirrkurra Community. These dogs were treated with “Nexgard”.

#### Ranger tasks 2020 - 2021

Animal control	536
Fire	133
Litter	158
Vehicle & parking	71
Community safety etc	104
<b>Total</b>	<b>1,002</b>



## Emergency Services

### AWARE Grant - Local Emergency Management Arrangements

The Shire of East Pilbara was successful in obtaining AWARE funding (provided by DFES) for the 2021/2022 financial year for the purposes of updating its Local Emergency Management Arrangements.

### Bushfire

A number of hazard reduction burns took place around the Marble Bar and Nullagine town sites. These burns provided strategic buffers in the event of a summer wildfire. Similar burns were not currently required around Newman due to the extensive number of suspiciously lit scrub fires that occur throughout the year.

### Cyclones

Severe Tropical Cyclone Seroja was the only tropical cyclone in 2020/21 that impacted the coast of Western Australia. Fortunately, it did not impact the Pilbara Region.

### Flood

#### | Nullagine - December 2020

Between 9th-12th of December 2020, Nullagine





experienced one of its most significant flooding events since 2006, receiving over 400mm of rain in 72 hours. The event impacted the Shire of East Pilbara, with Nullagine being the most severely impacted. Over \$1.5 million dollars worth of damage was caused in Nullagine, with the Aerodrome, Caravan Park, Depot, Gallop Hall, Gym and Telecommunications all being impacted.

DFES operational support was provided throughout the incident and the Shire of East

Pilbara Local Recovery Group was activated post incident.

## Tourism

### Nullagine

The 2020/2021 financial year total for Nullagine Caravan Park fee income was \$5,978.00.

On 19th November 2020, Nullagine Caravan Park was closed due to the passing of caretaker and



### Cape Keraudren

- The nature based reserve provided year round camping for tourists and off-road enthusiasts
- The nature based reserve looked fantastic and tourists enjoyed the fine weather, beautiful scenery and fantastic fishing. Rangers ensured tourists complied with Shire of East Pilbara Local Laws and Policies.
- The yearly income for Cape Keraudren camping fees was \$213,187.61. This figure is the highest ever recorded at Cape Keraudren.

**\$213,187**  
Cape Keraudren total income.

**11,817**  
visitors





long-term Shire employee, Tracy Wild.

On the 10th December 2020, Nullagine experienced one of its worst flood events in recent history as catastrophic damage was caused to infrastructure in the town site. Recovery activities were still taking place at Nullagine Caravan Park as of the beginning of the 2021/2022 financial year, and it is expected to be back to full operating condition with a new caretaker by October 2022.

## Community Safety

### Graffiti removal

Graffiti continued to be prevalent around the Newman town site. Rangers regularly identified graffiti, reporting to both Police for investigation and the Shire depot staff for prompt removal.

Graffiti hotspots were identified around the Capricorn Oval complex. Patrols of this area were increased by Rangers and WA Police.

### Waste control

Rangers continued to work with Police, the Shire depot crew and waste removal contractors to identify and remove as much litter as possible from various parts of the Shire of East Pilbara.

### Vandalism

There was a spate of vandalism and criminal damage in 2020/2021. Staff regularly supported WA Police by way of night patrols, reporting suspicious behaviour, erecting covert cameras in known hotspots, reviewing and supplying CCTV footage, and logging damage with the relevant Shire departments.



	2020/21	2019/20
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#### INFRINGEMENT INCOME

Bushfire (\$)	100	750
Dog (\$)	10,000	6,000
Litter (\$)	1,000	2,000
Parking (\$)	785	1,965
Cat (\$)	0	0
<b>Total (\$)</b>	<b>11,885</b>	<b>10,715</b>



**238**

**Dog registrations  
for 2020/2021**



**24**

**Cat registrations  
for 2020/2021**

# COMMERCIAL SERVICES

The value of commodities extracted from the Shire totalled \$57.6 billion in 2020, and has 109 active iron ore mines. Mines within the Pilbara are the largest contributor of iron ore in Australia and contribute 20% of the global supply.





**~ \$442M**

The construction value of  
building permits issued by  
the Shire of East Pilbara

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**345,455**

Airport passengers

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**\$20.39M**

Total cost of awarded contracts

# PLANNING AND BUILDING

**\$442M**

construction value

**30**

planning applications

**\$234,707**

building income

**95**

building permits approved

The Shire's planning and building projects optimise places to live, work and enjoy; thereby following our Build Environment strategic objective. The Shire seeks to pursue a balanced approach to development that protects amenity, preserves heritage and provides clarity to developers.

## Development Activity

Development activity within the Shire remained steady with a similar number of approvals to previous years. Significant developments included East Newman Elders Village and Emergency Isolation Facilities for various Aboriginal communities.

## Home Based Business Activity

Home-based businesses within the Shire remained an important element of the local economy. The number of approved home based businesses changed very little in the 2020-21 financial year. Several new home businesses did commence during that time, however due to a notice issued by the Planning Minister, they were granted conditional exemption from requiring Planning Approval during the COVID-19 state of emergency.

## Building

In 2020/21, we authorised the installation of 1,512 beds over 7 mining camps. We also authorised five 1-bed transportable dwellings to be used as isolation facilities for COVID-19 in various Aboriginal communities.

	New dwellings	Extensions, garages, pools etc.	Commercial & industrial	Demolition	Mining	Number of applications	Construction value (\$M)	Building income (\$1K)
2014-15	24	45	29	2	5	78	53.34	78.94
2015-16	0	16	16	4	2	40	14.59	34.17
2016-17	0	7	16	7	3	32	34.16	97.60
2017-18	2	31	21	6	4	64	90	153.12
2018-19	2	35	18	15	4	74	34.45	86.26
2019-20	2	21	18	11	12	80	136.38	213.01
2020-21	0	57	30	3	11	135	442.2	234.70

# STRATEGIC PLANNING

## Local Planning Strategy

The Shire's draft Local Planning Strategy was completely reviewed after a Public Notice was provided. The draft LPS, among other matters, proposed to include a new Tourist zone and consolidate new industrial zone areas across the Shire. The Shire received advice the DLPS was currently being considered for final approval by the Hon. Minister for Planning.

## Industrial Land

The shortage of industrial land in the Shire continued to be a priority and an issue in Newman. In 2020/2021, Council approved the final Newman Airport Masterplan and appointed technical consultants to consider the progression of a previously identified 36ha of land for industrial land use. In April 2021, Council considered a scheme amendment to amend the "rural" zone at the site to a "Special Use" zone to accommodate industrial land use in the future under the provisions of the Planning and Development Act 2005. As previously advised, in order to progress planning at the site the Shire needed to prepare a Business Case and Servicing Report as a first step to justify development of the land. A high level Feasibility Study will be conducted by the Shire and will be further considered by Council having regard for its Capital Works Program and budget. In addition to this, the Shire was advised the State Government was considering extending the existing light industrial area to Welsh Drive and five existing crown lots in the current light industrial area were released to the private sector for development.

## Newman Town Centre Strategy

Consultants Taylor Burrell prepared the Newman Town Centre Strategy. The Strategy

consolidated all previous planning work that has been undertaken for town centre and identified pathways to continue improving the amenity of the area. Included in the Strategy were various recommendations for the continuation of actions to develop the land by proposing alternate land uses and higher densities to provide the private sector with future development opportunities.

## Pardoo Beef Corporation

The Hon. Minister for Planning approved the Shire of East Pilbara Local Planning Scheme Amendment No.26 to amend a large area, approximately 5505Ha, of land identified as reserve in the Local Planning Scheme to a rural zone. The Proponent, Pardoo Beef Corporation, operates their farming business at the site which has historically been used for agriculture activities including grazing and more recently irrigated agriculture.

## Economic Development and Tourism Strategy

Consultants are updating the Shire's Economic Development and Tourism Strategy with the aim to provide a strategic framework to support the sustainable development of the local and regional economy. This included the needs of the existing community, as well as to support opportunities to promote investment, business and Industry growth, liveability, local employment opportunities and a unique visitor experience within our Shire. We will achieve our vision through four strategic focus areas:

- Infrastructure and Towns
- Skills and Education
- Tourism
- Business support

The Strategy aligns with the Corporate Plan and sets out the priorities and actions to achieve it.

# CONTRACTS AND PROCUREMENT

Our Contracts and Procurement department provides the Shire with confidence that we engage with service providers that best meet our project objectives. This key function supports our strategic priorities while ensuring that we meet regulatory and budgetary requirements.

The contracts and procurement department at the Shire of East Pilbara is responsible for:

- Business support
- Contract management
- Contractor management

## Leases and Licences

The Shire of East Pilbara entered into new agreements with the following organisations:

- Ethnic Disability Advocacy Centre (EDAC)
- Newman Chamber of Commerce (NCCI)
- Newman Women’s Shelter
- Newman Scouts
- Creating Communities

	Contracts Awarded (Millions)	RFTs	RFQs
2016-17	6.92	17	29
2017-18	8.69	14	27
2018-19	9.4	13	20
2019-20	9.32	11	36
2020-21	20.39	14	18

## Leases and Licences

### Memorandum of Understanding:

- BHP Billiton Iron Ore Air Quality Monitoring
- Building Inclusive Communities WA - Inclusion Solutions
- Use of Shed at Kunawarritji - Kunawarritji Community

### Agreement:

- Newman Senior High School for senior school engagement program
- Healthway for Sponsorship Funding of 2021 Sporting Events in East Pilbara
- Bulk Claim Arrangement with North West Alliance for the Container Deposit Scheme
- Nintex for Promapping Software Subscription

### Letter of Engagement:

- Zenien for CCTV/Lighting consultation

## RFX processes requested

# 14

Total number of RFTs

# 18

Total number of RFQs

# \$20.39M

Total cost of awarded contracts

# AIRPORTS

Our airports are key to the economic and social development of our region. The Shire of East Pilbara owns and operates Newman Airport, one of the busiest regional airports in Australia, as well as the airstrips at Marble Bar and Nullagine.



## Newman Airport

It was a busy year at Newman Airport, with a consistent rate of aircraft operating into and out of Newman. The Shire-owned airports at Newman, Nullagine and Marble Bar provided support to the local community for a variety of services, to the mining industry and residents of our towns. All airports performed above expectations and we look forward to a busy 2021/2022.

Regular Public Transport (RPT) flights included those provided by Qantas (QF), Qantas Link, Virgin Australia (VA), Virgin Australia Regional Airlines and Aviair. Whilst these airlines also provided charter services, Alliance Airlines (AA) was the main charter operator who provided service to BHP during mine maintenance shutdowns at Whaleback, Eastern Ridge and Jumblebar.

Other aircraft movements experienced at Newman included light aircraft and helicopters operating from the General Aviation apron. The

Royal Flying Doctor Service (RFDS) operated into Newman regularly, providing a much needed medical service to our region.

We also had several training operations from the Royal Australian Air Force (RAAF) into Newman, with the arrival of the C130 Hercules and F/A-18A/B Hornets.

With COVID-19 Government directions, it was mandatory to wear a facemask when inside the terminal. Passengers cooperated and followed these directions. Thank-you to BHP, who were supportive and educated their staff. There was also a mandatory electronic check in for anyone entering the terminal. QR codes were displayed throughout the terminal for passengers to scan.

## Nullagine and Marble Bar Airport

Nullagine and Marble Bar provided a vital air service capability to their respective local communities. They were well maintained by the local Shire staff who are supported by maintenance staff from Newman. Both aerodromes had lights for night operations for the RFDS, and the runways catered for aircraft up to 30-seat aircrafts at Nullagine and nine-seat aircrafts at Marble Bar.

# 345,455

Total passengers

# 8,159

Total aircrafts



# ENVIRONMENTAL HEALTH

**Health and safety are key to the Shire's community wellbeing. The Shire's Environmental Health department meets the social and economic strategic objectives through overseeing standards and legislation. The department is committed to a safer, healthier future for our residents and visitors.**

## **Regulatory Compliance and Control**

### **Food safety management**

Food premises inspections provided an opportunity to raise awareness on the importance of food safety practices to food business proprietors and staff to ensure the safety and suitability of food sold to the community. A total of 66 onsite food business assessments were carried out to verify compliance with applicable food safety standards.

### **Regulation of food and home businesses**

More small business, including residential premises businesses, ran by both individuals and community groups continued to be registered. The Shire continued to provide guidance and proactive strategies to a number of residents to achieve compliance.

### **COVID-19**

The Shire continued to play a supportive role to the State Government in implementing

requirements of emergency directives during the course of the pandemic. The Shire provided advice to local businesses and responded to concerns raised by members of the public such as those in relation to hygiene and mandatory contact registers.

During the year, Environmental Health Officers were authorised by the State Government to check the implementation of mandatory contact registers at local businesses where contact registers were required.

### **Dust**

The Newman dust composition monitoring campaign report was released in December 2020 by the Department of Water and Environmental Regulation (DWER). This report outlined the findings of a 12-month dust monitoring campaign to assess the levels and composition of dust in Newman between July 2018 and July 2019, which was a collaborative effort between the Shire and DWER.

The Department of Health advised that the measured concentrations of metals and asbestos detected during the campaign did not represent a public health risk to the Newman community.

The report also highlighted there was a significant amount of dust in Newman. The Shire continued to work with DWER and the State Government in a whole-of-government approach to determine if there are human health risks associated with the inhalation of dust and any practicable measures that could be taken to reduce dust levels in Newman.



## Environmental Health Protection

### Mosquito Management Program

The Shire played a vital role in working to prevent mosquito-borne disease in our community. The team determined the likelihood of mosquito-borne diseases in all areas and facilitates' appropriate management strategies.

The Shire promoted the importance of prevention measures such as covering up, using repellent and cleaning up in an effort to reduce the incidence of mosquito borne diseases.

### Arbovirus monitoring program

The arbovirus surveillance program was essential for predicting outbreaks of mosquito-borne viruses. The program allowed the Shire to warn residents and travellers throughout the State to take personal protective measures when required. The Shire's Facebook page was utilised as a quick and effective tool to notify the community in response to the detection of mosquito-borne disease.

## Compliance Monitoring

### Liquid Waste Disposal

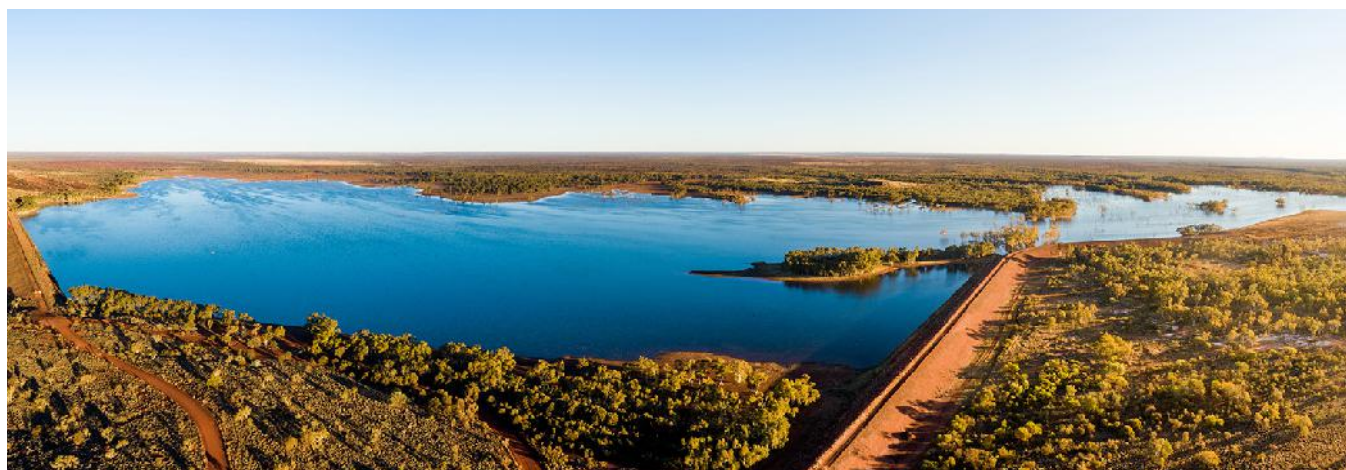
The Environmental Health department ensured the wastewater did not pose a threat to the

health of both the public and the environment. The department processed 41 applications during the year to ensure that on-site effluent disposal systems are installed, operated and maintained in accordance with legislative requirements.

### Events and trading

The Environmental Health Department also played a key role in assessing and approving small and large events that occurred in the Shire to ensure events could happen safely for the community to enjoy. The Shire issued 36 event approvals and 65 temporary trader's permits during the year. A large number of these trading permits were for temporary food stalls with the Shire following up on food safety requirements with stallholders and food vehicles at the events within the Shire.

Application type	Approvals
Septics	41
Food Business Registrations	17
Hair/Skin Penetration	4
Temporary Traders	65
Liquor Consumption	24
Public Event	36



# MARTUMILI ARTISTS



Operating since 2006, Martumili Artists is an independently-funded Aboriginal Arts Centre representing Martu artists from seven communities across the East Pilbara: Newman (Parnpajinya), Nullagine (Irrungadji), Parnngurr, Jigalong, Punmu, Warralong and Kunawarritji. Martumili's base is within The East Pilbara Arts Centre (EPAC) which provides Martumili with purpose-built facilities from which to run their operations. There is studio and office space, plus a state-of-the-art Gallery space in which to display exhibitions and share their work with the wider community.

Martumili was established to support a strategic approach to the production, marketing and sale of art. The organisation currently has two main objectives:

- Give Martu people access to social, cultural and economic benefits through the production and equitable and ethical sale of works of art
- Support Martu culture, and the intergenerational transmission of cultural knowledge Martumili keeps a very busy schedule of fieldwork, workshops and skills development with artists and staff in Newman and across the six remote communities.

Martumili Artists continue to deliver a curated exhibition program in the Martumili Gallery, as well as participating in exhibitions, projects and industry events nationally and internationally.

**1300**

New artworks created

**1853**

Artworks sold

**257**

Artists engaged


**27**

Exhibitions, events,  
marketplaces

## Highlights

### Ngurra Means Home, Martumili Gallery, Newman

The Western Desert term 'ngurra' is hugely versatile in application. Broadly denoting birthplace and belonging, ngurra can refer to a body of water, a camp site, a large area



of Country, or even a modern house. People identify with their ngurra in terms of specific rights and responsibilities, and the possession of intimate knowledge of the physical and cultural properties of one's Country. This knowledge is traditionally passed intergenerationally through family connections. Country for Martu is full of memory; not just the memory of their own movement through it, but also of their family.

### **Pukurlpa (happy inside), Martumili Gallery, Newman**

The activity of painting creates a safe space and gives opportunity for artists to gather and connect to each other, culture and Country. Through the practice of painting artists can recognise the value of their culture and take pride in what it represents creating happiness within- pukurlpa.

### **What Now?, The Goods Shed, Claremont, WA**

*What Now?* featured emerging talent from Martumili Artists in Parnpajinya (Newman), one of Western Australia's most vibrant remote Aboriginal art centres. The exhibition was a collective celebration of the dynamic paintings and photography produced across the vast East Pilbara. It comprised bold new works created by the brightest Martu artists, informed by Country, empowered by culture and inspired by their



**Above:** Judith Anya Samson and Corban Clause Williams stand before their collaborative 'Kaalpakarti' painting, Newman 2020. **Top, Left:** Ignatius Hamzah Taylor works on the first layer of the collaborative Kintyre painting, Parnngurr 2020.

predecessors. 13 artists travelled to Perth for the exhibition and public program.

### **Songlines: Tracking the Seven Sisters, WA Museum, Perth, WA**

The story of Songlines is compelling in scale and complexity and conveys an Aboriginal founding narrative using indigenous ways of passing on knowledge through the story of the Seven Sisters. The exhibition featured paintings, sculptures, ceramics and state-of-the-art multimedia showcasing the deserts of Martu and the Ngaanyatjarra and the Anangu Pitjantjatjara Yankunytjatjara people. Following the Perth showing, this NMA exhibition began a decade-long international tour.

### **Kintyre Canvas, Parnngurr**

Martu Elders in Parnngurr instigated the creation of a 5m collaborative artwork depicting the Country of Karlamilyi. The story of the piece is about the importance of the Country that is currently zoned as a national park, and is a political rally against the ongoing Uranium mining occurring on the land. Elders have empowered the younger generation to carry on this strong message of protecting Country through art making and storytelling, and the canvas demonstrates the power that art has to document, educate and make change.

### **Waru Camp, White Gums, Parnngurr**

Martumili Artists and KJ rangers held a collaborative Waru (fire) camp, in Karlamilyi National Park. Over 40 artists and rangers were in attendance, talking all things fire management. The artworks produced will form a Waru exhibition, due to open at the Martumili Gallery 2022.

### **Martumili Christmas Sale, Martumili Gallery, Newman**

Martumili's annual Christmas Sale at the East Pilbara Arts Centre celebrated Martu art and culture with a fun opening event, discounted artwork and online sale. 2020 saw the Wild Dingo Band rocking the crowd with Martu music, and the biggest sales ever.

# INFRASTRUCTURE SERVICES



	Budget
<b>RURAL ROADS</b>	
Marble Bar Woodstock Road	\$281,600
Goldsworthy Road	\$440,000
Woodie Woodie Road	\$300,000
Hillside Marble Bar Road	\$659,682
Muccan Shay Gap Road	\$300,000
Warrawagine Road	\$600,000
Skull Springs Road	\$500,000
<b>Total</b>	<b>\$3,081,282</b>
<b>ABORIGINAL ACCESS ROADS</b>	
Kiwirrkurra Access Road	\$613,900
Punmu Access Road	\$616,800
Talawana Track	\$180,000
Kunawarritji Road	\$746,800
Desert Road	\$540,000
Jigalong Road	\$165,000
<b>Total</b>	<b>\$2,862,500</b>

As Australia's largest Shire, the East Pilbara maintains a vast road network extending from Cape Keraudren through to the Northern Territory border. Due to our outback location it is no surprise that the length of our unsealed roads vastly outweighs those of our sealed roads.

**3,158**  
kilometres of unsealed roads

**140**  
kilometres of sealed roads

**\$1,109,755**  
The maintenance grading expenditure for the 2020/2021 financial year.

# INFRASTRUCTURE & TECHNICAL SERVICES

**The Infrastructure and Rural Services department supports our environment, built and social strategic objectives. Divided into two service teams - Newman and Rural Services - the departments keep our public infrastructure and community spaces clean and safe.**

## Newman

The Infrastructure Services directorate in Newman was responsible for the ongoing operations and maintenance of parks, footpaths, kerbs, fencing, playgrounds, drains, roads, gardens, trees, verges, signage, tanks, irrigation, solar lighting, and bins. This area also assisted with project delivery and operated the Newman Wastewater Treatment Plant and distribution network that provides irrigation for many of the parks and ovals in town.

Additional responsibilities extended to providing the on ground assistance to the events team for the calendar of events, management of the Newman Depot and working collaboratively with the Projects and Waste Services departments for effective delivery of projects and operations within Newman.

## Rural Services

This area was responsible for the town site maintenance, waste kerbside collection and rubbish tips in Marble Bar and Nullagine, including the operation of the respective works depots. This area also managed the plant replacement program for the Shire as well as the overall management of rural roads.

Management includes road surveillance and assessment activities relating to road conditions following significant weather events, heavy vehicle access requests to the Shire's road network, road access requests and issues relating

to the mining industry, pastoralists and road access to remote Aboriginal Communities.

The Shire maintained a road network comprising of approximately 3,158km of unsealed roads and 140km of sealed roads. The road network extends from Cape Keraudren (north of Port Hedland) through to the Northern Territory border.

The Shire's road network was maintained by a small dedicated team comprising of a maintenance crew responsible for the operation of four maintenance graders servicing the Shire's extensive remote road network and a contract construction crew responsible for the renewal and upgrade of Shire's rural road network. Both crews operated out of fully functional modern self-contained camps and were able to service Shire's entire remote network.

Shire's maintenance grading program focused on high priority roads servicing Marble Bar and Nullagine as well as Aboriginal Communities to minor access roads servicing pastoral leases and mining tenements. The maintenance graders operate within set perimeters and area boundaries ensuring a continuous coverage is achieved. Contract graders were utilised to conduct maintenance grading operations in remote areas servicing the access roads to the Communities of Punmu, Kunawarritji and Kiwirrkurra. The maintenance grading expenditure for the 2020/2021 financial year was \$1,109,755.

# PROJECTS AND ASSETS

Projects and assets play a major role in the planning, maintenance and construction services for the Shire.

The projects and assets department at the Shire is responsible for:

- Asset management
- Building management
- Property management
- Project management
- Reviewing development applications

## Projects

The Projects team were responsible for the delivery and handover of all infrastructure related Capital projects. Some of the significant projects the Projects and Assets team delivered within the 2020/2021 financial year included:

- **Construction of the Yurlu Caravan Park, Newman - to open in 2021/2022 financial year.**
- **Construction and installation of a playground and shade shelter in Nullagine.**
- **Repairs to Nullagine infrastructure following the December 2020 flooding.**
- **Construction and installation of two players shelters and a coach/timekeeper's shelter at Capricorn Oval.**
- **Ablutions installed at the Nullagine Volunteer Bushfire Brigade.**
- **The Reverse Osmosis Project for Cape Keraudren won Best Public Works Project Under \$2m (Regional) and Excellence in Innovation (Regional) in the IPWEA WA Awards.**

## Assets

The assets team were responsible for the long term planning of the Shire's infrastructure assets, balancing levels of service, cost and risk. The building assets team helped maintain the Shire's building and housing assets through the contract management of construction services, to ensure compliance with current regulations and provide functional, clean, well maintained facilities for public and staff use.

The assets team were also responsible for the engineering review of Development Applications to ensure new public developments fit within the Shire's existing policies and relevant standards.

**\$1,423,167**

Approximate total spent on maintenance to housing

**\$865,733**

Approximate total spent on maintenance to public buildings

**\$303,017,000**

Approximate value of capital assets

**279**

Approximate recorded public maintenance requests



# WASTE SERVICES

**29.72 tonnes of kerbside recycling was recycled in May and June 2021**

**9,527,550 litres of liquid waste accepted**

**29,246 tonnes of landfill waste accepted**

**624,716.78 kilolitres of wastewater treated**

The Waste Services area was responsible for ensuring effective and efficient management of waste assets and service delivery in Newman, and providing strategic advice and support to Marble Bar and Nullagine. This included kerbside waste and recycling collections in Newman; community recycling hubs; the Newman Waste Management Facility which encompassed the East Pilbara Refund Point, a recycling transfer station, and liquid waste facility; and the Newman Wastewater Treatment Plant.

Waste Services' focus was on reducing waste sent to landfill through initiatives that increase resource recovery and align the Shire with the State Government's Waste Avoidance and Recovery goals for 2030.

The Newman Wastewater Treatment Plant's incoming wastewater volume increased over the last reporting period, putting additional strain on the plant, which had been managed by improved operational practices and minor system upgrades. The development of the preliminary design continued, with the detailed design and construction to commence in the 2021/2022 financial year. In the interim,

it is expected the plant will continue to achieve sufficient treatment for the effluent to be utilised for irrigation in the Newman Recycled Water Network. Additionally, redundancy treatment processes are being explored to ensure the plant can continue to treat wastewater should an existing component fail.

Waste disposal at the Newman Waste Management Facility increased in comparison to previous years. However, the commencement of kerbside and E-Waste recycling, and the establishment of the East Pilbara Refund point has led to an increase in the amount of materials diverted from landfill.

The Newman Liquid Waste Facility intake was maintained at a daily limit of 20kL due to the facility's current treatment capacity. The detailed design of the facility upgrade was nearing completion with the construction to commence in the 2021/2022 financial year. The upgrade will ensure the facility complies with all license requirements while maximising revenue for the Shire by dramatically increasing the facility's treatment capacity.



## Key Achievements 2020/2021

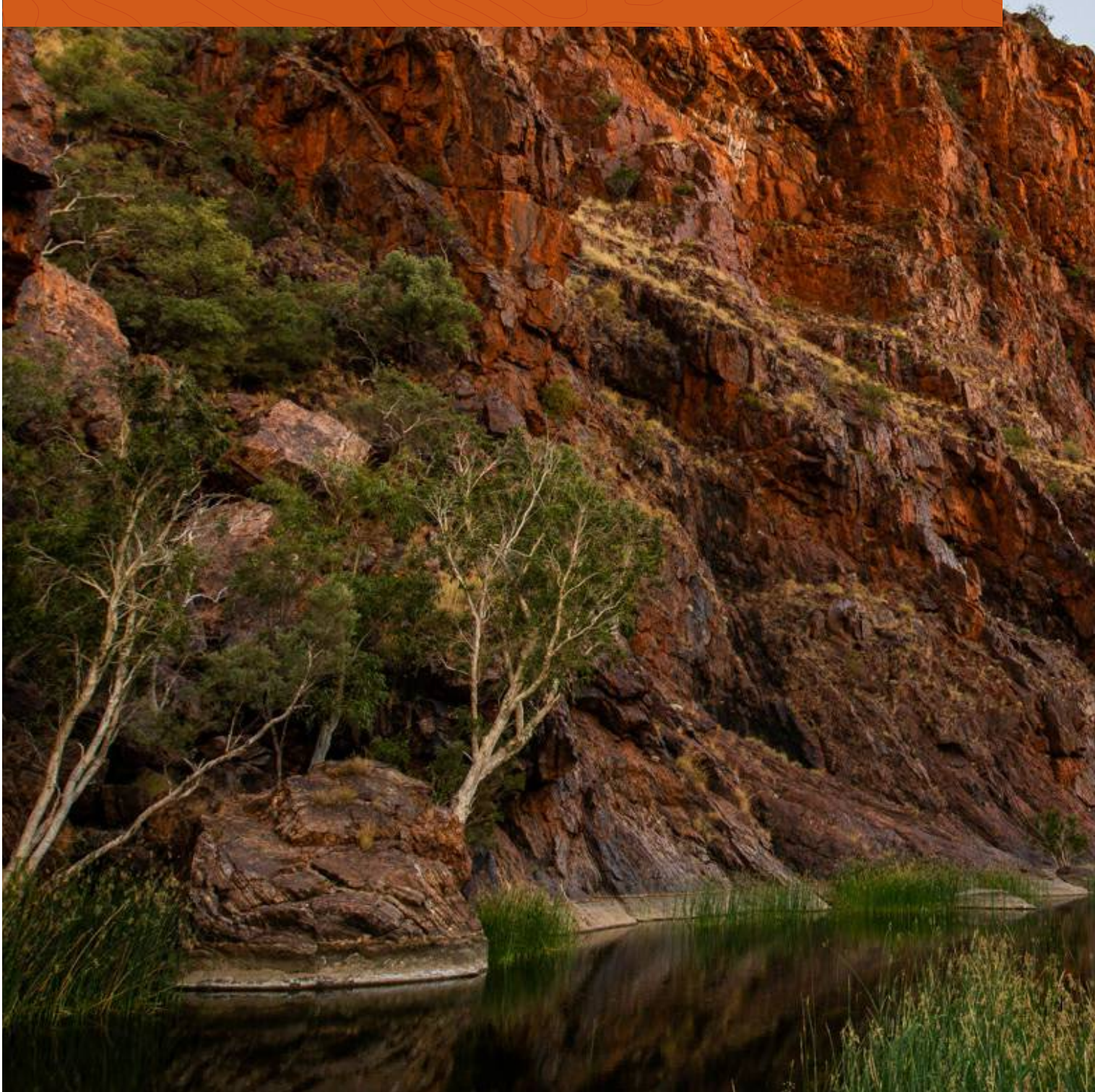
- Renaming Newman Refuse Site to Newman Waste Management Facility to encompass the recovery services provided.
- Reducing kerbside recycling contamination rates low enough to begin recycling through a Material Recovery Facility. Contamination rates dropped from 80% to 7% due to recycling education initiatives including school incursions, frequent communications using the WA State Government’s WasteSorted and GREAT Sort education materials and a Bin Tagging program funded by the WA State Government Waste Authority. By keeping contamination rates low, the Shire will divert about 260 tonnes of materials from landfill every year.
- Began the East Pilbara Refund Point at the Newman Waste Management Facility in October 2020. About 1.4 million containers were deposited to the refund point within the 2020/21 period. The program has injected over \$140,000 back into the community with approximately \$14,000 donated to local community groups and charities.
- The Shire received a WasteSorted e-waste grant from the Western Australian Government’s New Industries Fund to install free community recycling hubs and a larger recycling station in Newman. The community recycling hubs accept batteries, small e-waste, printer cartridges, and mobile phones and are located at the Shire libraries, Newman and Marble Bar administration building and the East Pilbara Refund Point. The recycling station is located at the Newman Waste Management Facility and accepts glasses and hearing aids, textiles, small e-waste, mobile phones, computers, household batteries, TVs and empty aerosol cans. The Shire has partnered with a Pilbara-based Aboriginal Business for the re-use, repairing and recycling of the items collected.

Container type	Total containers refunded at the East Pilbara Refund Point in 2020/2021
Aluminium	670,8080
Glass bottles	318,142
Clear plastic bottles	329,464
Coloured plastic bottles	17,881
High-density polyethylene plastic bottles	6,447
Liquid paper board cartons	11,647
Steel cans	306
Other (pouches)	176
<b>Total</b>	<b>1,354,871</b>

- Received a Waste Authority grant to develop Waste Education materials with Martu Wangka translations including a Waste and Recycling Guide, posters and videos.
- Received a Keep Australia Beautiful Community Litter Grant to implement the East Pilbara Bin Art project. The Shire worked with primary schools across the East Pilbara, including South Newman, Newman, Marble Bar and Nullagine Primary Schools to design bin stickers that spread messages that promote keeping their towns and environment clean by not littering and picking up rubbish. The artworks selected by Council are now installed on residential bins across all three towns to highlight the anti-littering values of the local community.



# CORPORATE SERVICES





**\$48.3M**

Operational expenses

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**100**

**FULL TIME STAFF**

Total employee numbers are almost 200, including casual employees

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**17,734**

Records captured

# GOVERNANCE & STATUTORY COMPLIANCE

The Shire of East Pilbara is required by the Local Government Act 1995 to report on certain governance matters.

## Corporate Business Plan

An annual review of the 2018-22 Corporate Business Plan was undertaken for 2020/21 pursuant to regulation 19DA(4) of the Local Government (Administration) Regulations 1996. There were no significant modifications made to the Corporate Business Plan.

## Competitive Neutrality

It is the Shire's responsibility to determine whether it is engaged in "significant business activities" within the context of its operations and therefore whether it is required to apply the competitive neutrality principles. Local Government is only required to implement the above principles to the extent that the benefits to be realised from implementation outweigh the costs in respect of individual business activities exceeding an annual income of \$500,000. Within these criteria, the Shire has identified the following business activities:

- Newman Airport Operations
- Liquid Waste Disposal and Newman Landfill.

The public benefit tests for these activities confirm that competitive advantages and disadvantages existed in each of these activities and it was beneficial to the local community to continue the operational subsidies to enable the service to be maintained in the future.

## Official Conduct Report

Section 5.121 of the Local Government Act 1995 ("the Act") requires the Shire to report on the number, if any, of complaints that result in a finding under section 5.110(2)(a) of the Act, that a minor breach as occurred. The Shire receive no such complaints during the 2020/21 financial year.

## Freedom of Information

The *Freedom of Information Act 1992* gives the public a right to access documents held by the Shire of East Pilbara, subject to the exemptions in the Act.



# BUSINESS SYSTEMS

Information is an important resource that underpins the key functions and decision-making processes of a Local Government. The way information is managed, including the technology used to support it, is therefore central to Local Government's business practices.

## Information & Communication Technology (ICT)

Information and Communication Technology underpins all aspects of the Shire of East Pilbara's work. It is integral to the delivery of Local Government services: from the provision of information and advice, to providing better analysis of environmental, demographic and social change.

In 2020/2021, the ICT team began plans to engage the services of ES2 as our new managed service provider starting the next financial year. This in conjunction with the internal ICT team expanding from 2 FTE to 3.5 FTE, including a new role - Manager IT & Systems, brings the teams combined IT industry experience to over 50 years. It is anticipated that the level of service provided by the ICT team to the Shire of East Pilbara will continue to increase as time goes on.

The ICT team continued to work towards implementing digital change throughout the systems used by the Shire of East Pilbara. We actively sought to ensure old hardware was replaced and connectivity between sites as well as to the internet is robust. Having an increased capability for staff to work from home and work in a manner replicating as close as possible their in office work environment is something that will be targeted throughout 2021/2022. Business Continuity and ensuring Shire of East Pilbara system uptime is also a project that will be of great benefit to the users of our systems.

Part of this also involves hardening of our backup and restore procedures with the intention to have not only local backups but offsite backups, in the cloud, and the ability to failover our systems to datacenters outside of Newman.

## Records Management

The Shire of East Pilbara was committed to the reliable and systematic management of government records, in accordance with legislative requirements and best practice standards. The Shire's current record-keeping plan, RKP 2018028, was submitted to the State Records Office and subsequently approved on 12 December 2019. In accordance with the State Records Act 2000, the plan is to be reviewed within the next five years and submitted to the State Records Office by 12 December 2024.

Reviews of the record keeping training program was regularly conducted and adjusted to accommodate changes within the work environment. The Shire developed a training program to help ensure compliance and accuracy in documenting business activity. All new employees were required to undertake mandatory records management induction training which was customised and delivered to suit employee needs with emphasis on continued support. Internal reference guides and newsletters were periodically distributed internally informing all staff of their record keeping responsibilities and legal obligations.

The Shire was committed to continuous improvement and in 2021/2022, be implementing a service area improvement initiative to ensure recordkeeping practices are continually reviewed, and developed to improve efficiency, reliability and meet new requirements.

# 17,734

Records captured in 2020/2021

# HUMAN RESOURCES

## People and Culture at the Shire

The Shire of East Pilbara invests in a number of initiatives to ensure our employees have the skills and experience to deliver all the Shire services.

### **CAMMS Talent – Performance Appraisals**

Over the course of 2020/2021, the Shire continued to utilise CAMMS PES through which Employees and Managers undertook their Annual and Probationary Performance Review Process. It was highly adapted to meet Shire needs.

The CAMMS PES system encouraged a meaningful communication process between an Employee and Manager, with the employee to self-assess along with the evaluation of an Employee's performance against agreed Objectives and Key Performance Indicators.

### **Recruitment and Onboarding**

The Shire began the early stages of setting up and implementing an electronic recruiting and onboarding Pulse System. It is slated to roll out in 2022. The new system will allow for easier access by applicants to documents and information relating to their employment as well as take some of the overhead off the Human Resources Team to provide this information as well as streamline Recruitment, Selection and Appointment Processes.

### **Training and Development**

The Shire contributed considerable resources towards the ongoing training and development

of its Employees. It continued to provide support to its Employees in undertaking post-graduate studies, participation in leadership professional development programs and attendance at conferences. The Shire supported the Young Professionals Programme for identified Employees in Local Government.

To complement the online Performance Appraisal Process, the Shire used a cloud-based Training Needs Analysis Matrix, which allowed for the capture of role mandated essential training, workplace goals and further learning and development of all Employees. Ensuring compliance with legislative and policy requirements facilitates employees to maintain and have modern, current knowledge, capabilities and skills.

### **Cultural Awareness Training**

The Shire was committed to providing opportunities for Employees to learn about the local Aboriginal culture and obtain a greater awareness and knowledge of the Martu people. We have engaged Kanyirninpa Jukurrpa (KJ's) to provide the Cultural Awareness Program, which focuses on the local Martu people, their history, culture and society. The Shire's aim was for all Employees to attend and participate in this training within 6 months of commencing employment.



Salary Range (\$ per annum)	Total
100,000 - 110,000	3
110,000 - 120,000	7
120,000 - 130,000	1
130,000 - 140,000	3
140,000 - 150,000	2
150,000 - 160,000	1
160,000 - 170,000	0
170,000 - 180,000	3
180,000 - 190,000	1
190,000 - 200,000	0
200,000 - 210,000	1
210,000 - 220,000	0
220,000 - 230,000	0
230,000 - 240,000	0
240,000 - 250,000	1
<b>Total</b>	<b>23</b>

**100**  
Employees

---

**38.17**  
Median age of workforce

---

**52%**  
Employees 0-2 years service

*Above: regulation 19B of the Local Government Regulations 1996 requires the reporting of the number of employees within the Shire of East Pilbara with an annual salary of \$100,000 or more.*





# FINANCIAL REPORT





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**SHIRE OF EAST PILBARA  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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**COMMUNITY VISION**

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

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

# Statement by the Chief Executive Officer

**SHIRE OF EAST PILBARA  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of East Pilbara for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of East Pilbara at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 24<sup>th</sup> day of March 2022



Chief Executive Officer

Steven Harding

Name of Chief Executive Officer

## Statement of Comprehensive Income by Nature or Type

SHIRE OF EAST PILBARA  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	Restated* 2020 Actual \$
<b>Revenue</b>				
Rates	26(a)	14,327,704	13,963,600	13,396,215
Operating grants, subsidies and contributions	2(a)	5,849,232	5,525,800	5,650,891
Fees and charges	2(a)	21,691,386	21,073,400	20,946,714
Interest earnings	2(a)	447,855	570,700	768,492
Other revenue	2(a)	1,464,720	957,700	845,146
		<b>43,780,897</b>	<b>42,091,200</b>	<b>41,607,458</b>
<b>Expenses</b>				
Employee costs		(13,297,414)	(13,907,400)	(12,805,990)
Materials and contracts		(13,980,130)	(17,760,800)	(12,394,268)
Utility charges		(1,722,437)	(1,663,600)	(1,884,932)
Depreciation on non-current assets	11(c)	(17,671,266)	(16,013,200)	(17,169,812)
Interest expenses	2(b)	(170,308)	(310,600)	(261,321)
Insurance expenses		(1,007,578)	(923,100)	(1,024,568)
Other expenditure		(1,461,106)	(733,200)	(1,089,274)
		<b>(49,310,239)</b>	<b>(51,311,900)</b>	<b>(46,630,165)</b>
		<b>(5,529,342)</b>	<b>(9,220,700)</b>	<b>(5,022,707)</b>
Non-operating grants, subsidies and contributions	2(a)	7,262,953	9,189,400	5,235,309
Profit on asset disposals	11(a)	104,147	33,600	100,687
(Loss) on asset disposals	11(a)	(402,571)	(35,500)	(430,762)
		<b>6,964,529</b>	<b>9,187,500</b>	<b>4,905,234</b>
<b>Net result for the period</b>		<b>1,435,187</b>	<b>(33,200)</b>	<b>(117,473)</b>
<b>Other comprehensive income/ (loss)</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	(10,939,158)	0	0
<b>Total other comprehensive income/ (loss) for the period</b>		<b>(10,939,158)</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income / (loss) for the period</b>		<b>(9,503,971)</b>	<b>(33,200)</b>	<b>(117,473)</b>

\*See Note 29 for details regarding the prior period restatements as a result of the correction of prior year errors.

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

## Statement of Comprehensive Income by Program

SHIRE OF EAST PILBARA  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	Restated* 2020 Actual \$
<b>Revenue</b>				
	2(a)			
Governance		131,530	108,800	193,039
General purpose funding		16,983,281	16,112,600	15,899,905
Law, order, public safety		45,968	95,800	115,097
Health		40,116	86,800	85,600
Education and welfare		81,440	10,500	90,866
Housing		394,377	301,600	335,620
Community amenities		5,126,446	5,891,100	5,104,087
Recreation and culture		2,176,969	2,180,900	2,086,859
Transport		16,975,345	15,441,600	16,357,847
Economic services		958,605	1,651,300	815,362
Other property and services		866,820	210,200	523,176
		<b>43,780,897</b>	<b>42,091,200</b>	<b>41,607,458</b>
<b>Expenses</b>				
	2(b)			
Governance		681,372	(700,200)	(272,730)
General purpose funding		(563,499)	(385,400)	(397,600)
Law, order, public safety		(1,575,707)	(1,262,300)	(1,498,462)
Health		(443,594)	(540,200)	(514,690)
Education and welfare		(2,331,539)	(2,518,900)	(2,288,243)
Housing		(944,912)	(703,600)	(1,173,484)
Community amenities		(6,329,974)	(5,711,900)	(5,719,995)
Recreation and culture		(11,742,829)	(12,903,300)	(10,856,847)
Transport		(21,652,724)	(22,330,200)	(20,766,820)
Economic services		(1,876,126)	(2,546,600)	(1,832,007)
Other property and services		(2,360,399)	(1,398,700)	(1,047,966)
		<b>(49,139,931)</b>	<b>(51,001,300)</b>	<b>(46,368,844)</b>
<b>Finance Costs</b>				
	2(b)			
Governance		0	0	(3,614)
Housing		(64,864)	(77,700)	(88,130)
Community amenities		(83,405)	(210,900)	(108,205)
Recreation and culture		(151)	0	(1,411)
Transport		(21,888)	(22,000)	(59,961)
		<b>(170,308)</b>	<b>(310,600)</b>	<b>(261,321)</b>
		<b>(5,529,342)</b>	<b>(9,220,700)</b>	<b>(5,022,707)</b>
Non-operating grants, subsidies and contributions	2(a)	7,262,953	9,189,400	5,235,309
Profit on disposal of assets	11(a)	104,147	33,600	100,687
(Loss) on disposal of assets	11(a)	(402,571)	(35,500)	(430,762)
		<b>6,964,529</b>	<b>9,187,500</b>	<b>4,905,234</b>
<b>Net result for the period</b>		<b>1,435,187</b>	<b>(33,200)</b>	<b>(117,473)</b>
<b>Other comprehensive income/ (loss)</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	(10,939,158)	0	0
<b>Total other comprehensive income/ (loss) for the period</b>		<b>(10,939,158)</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income/(loss) for the period</b>		<b>(9,503,971)</b>	<b>(33,200)</b>	<b>(117,473)</b>

\*See Note 29 for details regarding the prior period restatements as a result of the correction of prior year errors.

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

## Statement of Financial Position

**SHIRE OF EAST PILBARA  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2021**

	NOTE	2021	2020	1 July 2019
		\$	Restated*	Restated*
		\$	\$	\$
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	3	47,848,122	48,219,955	27,596,044
Trade and other receivables	6	3,581,371	2,868,691	3,812,022
Other financial assets	5(a)	19,951,682	11,461,978	20,943,296
Inventories	7	95,483	69,830	124,599
Other assets	8	400,292	430,705	322,388
Right-of-use assets	12(a)	0	28,464	0
<b>TOTAL CURRENT ASSETS</b>		<b>71,876,950</b>	<b>63,079,623</b>	<b>52,798,349</b>
<b>NON-CURRENT ASSETS</b>				
Trade and other receivables	6	8,420	5,535	4,097
Other financial assets	5(b)	92,259	89,027	87,586
Property, plant and equipment	9	69,399,632	81,587,509	83,212,968
Infrastructure	10	226,706,458	231,430,591	220,935,150
<b>TOTAL NON-CURRENT ASSETS</b>		<b>296,206,769</b>	<b>313,112,662</b>	<b>304,239,801</b>
<b>TOTAL ASSETS</b>		<b>368,083,719</b>	<b>376,192,285</b>	<b>357,038,150</b>
<b>CURRENT LIABILITIES</b>				
Trade and other payables	14	5,682,920	5,720,739	3,333,189
Other liabilities	15	3,524,216	1,176,451	228,395
Lease liabilities	16(a)	0	27,489	0
Borrowings	17(a)	466,132	937,917	1,003,337
Employee related provisions	18	1,172,391	1,326,800	1,181,636
<b>TOTAL CURRENT LIABILITIES</b>		<b>10,845,659</b>	<b>9,189,396</b>	<b>5,746,557</b>
<b>NON-CURRENT LIABILITIES</b>				
Borrowings	17(a)	2,393,112	2,859,245	3,797,161
Employee related provisions	18	206,840	141,381	156,110
Other provisions	19	16,921,230	16,781,414	0
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>19,521,182</b>	<b>19,782,040</b>	<b>3,953,271</b>
<b>TOTAL LIABILITIES</b>		<b>30,366,841</b>	<b>28,971,436</b>	<b>9,699,828</b>
<b>NET ASSETS</b>		<b>337,716,878</b>	<b>347,220,849</b>	<b>347,338,322</b>
<b>EQUITY</b>				
Retained surplus		159,103,801	164,390,342	171,803,301
Reserves - cash/financial asset backed	4	58,051,748	51,330,020	44,034,534
Revaluation surplus	13	120,561,329	131,500,487	131,500,487
<b>TOTAL EQUITY</b>		<b>337,716,878</b>	<b>347,220,849</b>	<b>347,338,322</b>

\*See Note 29 for details regarding the prior period restatements as a result of the correction of prior year errors.

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

## Statement of Changes in Equity

### SHIRE OF EAST PILBARA STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/FINANCIAL ASSET BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2019</b>		<b>165,220,387</b>	<b>44,034,534</b>	<b>131,500,487</b>	<b>340,755,408</b>
Correction of error	29	6,582,914	0	0	6,582,914
<b>Restated balance at the beginning of the financial year</b>		<b>171,803,301</b>	<b>44,034,534</b>	<b>131,500,487</b>	<b>347,338,322</b>
Comprehensive income/ (loss)					
Net result for the period		(117,473)	0	0	(117,473)
Total comprehensive income (loss)		(117,473)	0	0	(117,473)
Transfers from reserves	4	6,618,942	(6,618,942)	0	0
Transfers to reserves	4	(13,914,428)	13,914,428	0	0
<b>Balance as at 30 June 2020</b>		<b>164,390,342</b>	<b>51,330,020</b>	<b>131,500,487</b>	<b>347,220,849</b>
Comprehensive income / (loss)					
Net result for the period		1,435,187	0	0	1,435,187
Other comprehensive income / (loss)		0	0	(10,939,158)	(10,939,158)
Total comprehensive income / (loss)		1,435,187	0	(10,939,158)	(9,503,971)
Transfers from reserves	4	2,571,553	(2,571,553)	0	0
Transfers to reserves	4	(9,293,281)	9,293,281	0	0
<b>Balance as at 30 June 2021</b>		<b>159,103,801</b>	<b>58,051,748</b>	<b>120,561,329</b>	<b>337,716,878</b>

\*See Note 29 for details regarding the prior period restatements as a result of the correction of prior year errors.

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



## Statement of Cash Flows

SHIRE OF EAST PILBARA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		14,310,598	15,533,838	12,903,362
Operating grants, subsidies and contributions		5,289,415	5,281,499	8,234,919
Fees and charges		21,691,386	21,073,400	20,946,714
Interest received		447,855	570,700	768,492
Goods and services tax received		2,258,249	1,400,521	2,011,987
Other revenue		1,464,720	957,700	843,705
		45,462,223	44,817,658	45,709,179
<b>Payments</b>				
Employee costs		(13,323,189)	(13,746,667)	(12,600,920)
Materials and contracts		(14,090,946)	(21,302,540)	(10,100,226)
Utility charges		(1,722,437)	(1,663,600)	(1,884,932)
Interest expenses		(176,638)	(344,645)	(268,613)
Insurance paid		(1,007,578)	(923,100)	(1,024,568)
Goods and services tax paid		(2,419,842)	(1,400,000)	(2,240,596)
Other expenditure		(1,461,106)	(733,200)	(1,089,275)
		(34,201,736)	(40,113,752)	(29,209,130)
<b>Net cash provided by (used in) operating activities</b>	20	11,260,487	4,703,906	16,500,049
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost		(8,489,704)	0	0
Payments for purchase of property, plant & equipment	9(a)	(4,564,900)	(5,064,000)	(4,409,685)
Payments for construction of infrastructure	10(a)	(7,643,947)	(18,863,600)	(5,358,809)
Non-operating grants, subsidies and contributions	20	9,794,397	9,189,400	5,235,309
Proceeds from financial assets at amortised cost - term deposits		0	0	9,481,318
Proceeds from financial assets at fair values through profit and loss		(3,232)	0	0
Proceeds from sale of property, plant & equipment	11(a)	240,473	233,000	247,944
<b>Net cash provided by (used in) investment activities</b>		(10,666,913)	(14,505,200)	5,196,077
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	17(b)	(937,918)	(1,209,500)	(1,003,336)
Payments for principal portion of lease liabilities	16(b)	(27,489)	0	(68,879)
Proceeds from new borrowings	17(b)	0	4,700,000	0
<b>Net cash provided by (used in) financing activities</b>		(965,407)	3,490,500	(1,072,215)
<b>Net increase (decrease) in cash held</b>		(371,833)	(6,310,794)	20,623,911
Cash at beginning of year		48,219,955	59,665,355	27,596,044
<b>Cash and cash equivalents at the end of the year</b>	20	47,848,122	53,354,561	48,219,955

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

# Rate Setting Statement

## SHIRE OF EAST PILBARA RATE SETTING STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	Restated* 2020 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	27 (b)	3,497,149	5,227,957	4,020,594
		3,497,149	5,227,957	4,020,594
<b>Revenue from operating activities (excluding rates)</b>				
Governance		131,530	116,800	193,039
General purpose funding		2,655,577	2,149,000	2,503,690
Law, order, public safety		59,364	98,500	146,784
Health		40,116	86,800	122,657
Education and welfare		81,440	10,500	90,866
Housing		394,377	301,600	335,620
Community amenities		5,126,446	5,893,100	5,104,087
Recreation and culture		2,185,005	2,183,600	2,086,859
Transport		17,058,060	15,459,800	16,376,308
Economic services		958,605	1,651,300	815,362
Other property and services		866,820	210,200	536,658
		29,557,340	28,161,200	28,311,930
<b>Expenditure from operating activities</b>				
Governance		659,454	(700,200)	(287,865)
General purpose funding		(563,499)	(385,400)	(397,600)
Law, order, public safety		(1,581,371)	(1,262,300)	(1,558,912)
Health		(443,594)	(540,200)	(514,690)
Education and welfare		(2,340,868)	(2,518,900)	(2,288,243)
Housing		(1,009,776)	(781,300)	(1,414,830)
Community amenities		(6,506,243)	(5,922,800)	(5,958,168)
Recreation and culture		(11,859,106)	(12,903,300)	(10,871,337)
Transport		(21,695,713)	(22,387,700)	(20,845,272)
Economic services		(2,011,695)	(2,546,600)	(1,876,044)
Other property and services		(2,360,399)	(1,398,700)	(1,047,966)
		(49,712,810)	(51,347,400)	(47,060,927)
Non-cash amounts excluded from operating activities	27(a)	18,168,848	14,793,235	17,482,279
<b>Amount attributable to operating activities</b>		1,510,527	(3,165,008)	2,753,876
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	7,262,953	9,189,400	5,235,309
Proceeds from disposal of assets	11(a)	240,473	233,000	247,944
Purchase of property, plant and equipment	9(a)	(4,564,900)	(5,064,000)	(4,409,685)
Purchase and construction of infrastructure	10(a)	(7,643,947)	(18,863,600)	(5,358,809)
<b>Amount attributable to investing activities</b>		(4,705,421)	(14,505,200)	(4,285,241)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	17(b)	(937,918)	(1,209,500)	(1,003,336)
Proceeds from borrowings	17(b)	0	4,700,000	0
Payments for principal portion of lease liabilities	16(b)	(27,489)	0	(68,879)
Transfers to reserves (restricted assets)	4	(9,293,281)	(2,890,800)	(13,914,428)
Transfers from reserves (restricted assets)	4	2,571,553	3,183,600	6,618,942
<b>Amount attributable to financing activities</b>		(7,687,135)	3,783,300	(8,367,701)
<b>Surplus/(deficit) before imposition of general rates</b>		(10,882,029)	(13,886,908)	(9,899,066)
<b>Total amount raised from general rates</b>	26(a)	14,327,704	13,963,600	13,396,215
<b>Surplus/(deficit) after imposition of general rates</b>	27(b)	<b>3,445,675</b>	<b>76,692</b>	<b>3,497,149</b>

\*See Note 29 for details regarding the prior period restatements as a result of the correction of prior year errors.

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



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## Index of Notes to the Financial Report

SHIRE OF EAST PILBARA  
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FOR THE YEAR ENDED 30 JUNE 2021

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# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 30 to these financial statements.

#### INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

#### NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

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

#### CRITICAL ACCOUNTING ESTIMATES

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

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

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

- Employee expenses
- Depreciation expenses
- Other expenses
- Other financial assets
- Trade and other receivables
- Property, Plant and Equipment
- Infrastructure
- Right-of-use assets
- Lease liabilities
- Borrowing liabilities
- Provisions
- Other liabilities

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 2. REVENUE AND EXPENSES

#### REVENUE RECOGNITION POLICY

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	Determination of transaction price	Allocating transaction price	Recognising obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purposes	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning, evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and Charges - Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State legislation or linked by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Fees and Charges - Road inspections	Compliance safety checks	Single point in time	Equal proportion based on an equal annual fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Fees and Charges - Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or linked by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and Charges - Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and Charges - Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and Charges - Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and Charges - Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and Charges - Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and Charges - Sale of stock	Auction sale, local and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Other Revenue - Commissions	Commissions on leasing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Other Revenue - Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 2. REVENUE AND EXPENSES

#### (a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Operating grants, subsidies and contributions</b>			
Governance	64,264	25,000	14,170
General purpose funding	2,422,417	2,000,000	2,264,706
Law, order, public safety	5,959	24,000	42,551
Health	0	16,000	16,210
Education and welfare	73,213	3,000	67,289
Housing	43,747	0	19,679
Community amenities	166,327	243,500	142,635
Recreation and culture	1,035,127	1,157,500	1,066,472
Transport	1,335,583	900,000	1,392,143
Economic services	313,666	1,154,500	130,915
Other property and services	365,729	0	432,119
	5,649,232	5,525,000	5,650,691
<b>Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	133,414	577,300	0
Community amenities	151,067	1,500,000	0
Transport	5,978,472	6,612,100	5,235,309
Economic services	1,000,000	500,000	0
	7,262,953	9,189,400	5,235,309
<b>Total grants, subsidies and contributions</b>	<b>13,112,185</b>	<b>14,715,200</b>	<b>10,886,200</b>
<b>Fees and Charges</b>			
Governance	143	500	214
General purpose funding	8,916	7,000	13,666
Law, order, public safety	30,820	26,000	27,590
Health	40,116	66,000	69,390
Education and welfare	0	2,500	2,316
Housing	345,239	275,500	301,240
Community amenities	4,605,234	5,505,100	4,840,604
Recreation and culture	723,361	565,000	579,227
Transport	15,102,852	14,140,000	14,442,346
Economic services	633,614	478,000	666,212
Other property and services	1,091	5,000	3,905
	21,691,386	21,073,400	20,946,714

There were no changes to the amounts of fees or charges detailed in the original budget.

#### SIGNIFICANT ACCOUNTING POLICIES

##### Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

##### Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 2. REVENUE AND EXPENSES (Continued)

#### (a) Revenue (Continued)

##### Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Fees and charges	21,645,197	21,013,000	20,695,694
Other revenue	1,464,720	105,600	545,654
Non-operating grants, subsidies and contributions	7,262,953	9,169,400	5,235,309
	30,372,670	30,306,600	26,676,657

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers included as a contract liability at the start of the period	1,176,451	0	0
Revenue from contracts with customers recognised during the year	21,933,466	21,119,400	21,441,548
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	7,262,953	9,169,400	5,235,309
	30,372,670	30,306,600	26,676,657

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	2,996,203		2,172,925
Contract liabilities from contracts with customers	(1,132,588)		(1,176,451)
Financial assets held from transfers for recognisable financial assets	2,391,626		0
Grant liabilities from transfers for recognisable non financial assets	(2,391,626)		0

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

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

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.



# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Revenue from statutory requirements</b>			
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:			
General rates	14,327,704	13,963,000	13,390,215
Statutory permits and licences	37,182	52,300	41,400
Fines	9,007	7,500	8,420
	<u>14,373,893</u>	<u>14,023,400</u>	<u>13,447,035</u>
<b>Other revenue</b>			
Reimbursements and recoveries	692,785	851,900	299,492
Other	771,935	105,800	545,654
	<u>1,464,720</u>	<u>957,700</u>	<u>845,146</u>
<b>Interest earnings</b>			
Interest on reserve funds	223,611	426,700	563,178
Rates instalment and penalty interest (refer Note 25(b))	196,658	92,000	162,209
Other interest earnings	27,556	50,000	43,105
	<u>447,855</u>	<u>570,700</u>	<u>768,492</u>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset 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).

##### Interest earnings (continued)

Interest income is presented as operating income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Auditors remuneration</b>			
- Audit of the Annual Financial Report	55,000	45,000	31,771
- Other Services	0	10,000	1,500
	<u>55,000</u>	<u>55,000</u>	<u>33,271</u>
<b>Interest expenses (finance costs)</b>			
Borrowings	170,157	310,600	259,910
Lease liabilities	151	0	1,411
	<u>170,308</u>	<u>310,600</u>	<u>261,321</u>
<b>Other expenditure</b>			
Impairment loss on trade and other receivables	317,572	0	510,117
Sundry expenses	1,143,534	733,200	579,157
	<u>1,461,106</u>	<u>733,200</u>	<u>1,089,274</u>

# Notes To and Forming Part of the Financial Report

**SHIRE OF EAST PILBARA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**3. CASH AND CASH EQUIVALENTS**

	NOTE	2021 \$	2020 \$
Cash at bank and on hand		4,852,570	6,973,097
Term deposits		42,995,552	41,246,858
<b>Total cash and cash equivalents</b>		<b>47,848,122</b>	<b>48,219,955</b>
<b>Restrictions</b>			
The following classes of 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		42,833,828	42,295,220
- Financial assets at amortised cost		19,951,682	11,461,978
		<b>62,785,510</b>	<b>53,757,198</b>
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	4	58,051,748	51,330,020
Contract liabilities from contracts with customers	15	1,132,588	1,176,451
Grants for transfers for recognisable non financial assets	15	2,391,628	0
Bonds and Deposits Held	14	1,209,546	1,136,157
Unspent loans	17(c)	0	114,570
<b>Total restricted assets</b>		<b>62,785,510</b>	<b>53,757,198</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

**Restricted assets**

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH/FINANCIAL ASSET BACKED

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (From)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (From)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (From)	2020 Actual Closing Balance
(a) Employee Entitlements Reserve	968,504	4,360	0	972,864	978,861	12,200	0	991,061	494,774	473,730	0	968,504
(b) Alice Springs Road Reserve	215,872	975	0	216,847	218,053	2,700	0	220,753	213,700	2,172	0	215,872
(c) Heavy Road Plant Reserve	1,537,817	11,200	(337,820)	1,511,097	1,863,130	23,200	(388,000)	1,500,330	2,452,816	25,001	(540,000)	1,837,817
(d) Cape Keraudren Development Reserve	363,799	1,643	(72,052)	293,390	367,508	4,600	(200,000)	172,108	360,122	3,677	0	363,799
(e) Computer Technology Reserve	668,455	2,475	0	670,930	673,304	8,400	(220,000)	461,704	542,183	176,272	(50,000)	668,455
(f) Newman Recreation Centre Maintenance Reserve	0	0	0	0	0	0	0	0	127,535	0	(127,535)	0
(g) Newman Sewerage Treatment Plant Reserve	0	0	0	0	0	0	0	0	115,770	0	(115,770)	0
(h) Newman Airport Reserve	35,870,532	7,380,400	(847,053)	42,393,879	36,932,592	2,012,400	(810,000)	38,334,992	29,086,198	8,133,159	(2,351,825)	35,870,532
(i) Oval Lights Maintenance Reserve	0	0	0	0	0	0	0	0	13,201	0	(13,201)	0
(j) Long Service Leave Reserve	0	0	0	0	0	0	0	0	464,411	0	(464,411)	0
(k) Recreation Facilities Maintenance Reserve	2,537,320	109,827	(984,848)	2,062,301	2,564,326	30,000	(640,600)	1,955,726	2,011,442	525,878	0	2,537,320
(l) Staff and Community Housing Reserve	557,665	5,383	0	563,058	587,190	7,100	0	574,290	1,156,681	208,984	(808,000)	557,665
(m) Newman Town Centre Reinstallation Reserve	0	0	0	0	0	0	0	0	340,271	6,778	(347,049)	0
(n) Waste Management Reserve	1,959,403	3,560	0	1,962,963	1,972,777	24,500	(550,000)	1,447,277	863,964	1,295,439	0	1,959,403
(o) Public Art Reserve	124,801	264	0	125,365	126,076	1,600	0	127,676	123,542	1,259	0	124,801
(p) Newman House Reserve	730,710	3,300	0	734,010	737,657	9,200	0	746,857	722,810	7,960	0	730,710
(q) Public Building Maintenance Fund Reserve	2,390,433	10,813	(372,727)	2,028,519	2,416,873	36,400	(527,000)	1,826,273	2,366,293	522,140	(500,000)	2,390,433
(r) Marlum Operations Reserve	441,756	717,101	(344,245)	814,612	905,069	26,900	(50,000)	881,969	980,311	444,170	(892,725)	441,756
(s) Marlum Infrastructure Project Reserve	309,934	1,170	0	311,104	311,513	58,000	0	366,513	296,257	237,820	(184,143)	309,934
(t) Future Infrastructure Reserve	2,344,019	810,480	0	3,154,499	1,824,616	634,600	0	2,559,216	1,493,970	850,049	0	2,344,019
(u) Community Housing Reserve	0	0	0	0	0	0	0	0	24,283	0	(24,283)	0
(v) Insurance Reserve	0	250,000	(12,850)	237,150	0	0	0	0	0	0	0	0
	51,530,020	9,293,281	(2,571,953)	58,251,348	52,550,555	2,890,800	(3,183,600)	52,266,755	44,034,534	13,914,428	(6,618,942)	51,330,020

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

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlements Reserve	Ongoing	Provision for the employee entitlements for staff of the Shire.
(b) Alice Springs Road Reserve	Ongoing	To establish a road link to Alice Springs from Marble Bar to the Northern Territory border.
(c) Heavy Road Plant Reserve	Ongoing	To fund the purchase of heavy plant that is needed for the operation of the Shire.
(d) Cape Keraudren Development Reserve	Ongoing	For the maintenance, development & enhancement of the Cape Keraudren Reserves.
(e) Computer Technology Reserve	Ongoing	For the replacement, enhancement and upgrading of computer hardware and software.
(f) Newman Recreation Centre Maintenance Reserve	Deleted	Amalgamated with Recreation Facilities Maintenance Reserve.
(g) Newman Sewerage Treatment Plant Reserve	Deleted	Amalgamated with Waste Management Reserve.
(h) Newman Airport Reserve	Ongoing	For the upgrading, maintenance and enhancement of the Newman Airport.
(i) Oval Lights Maintenance Reserve	Deleted	Amalgamated with Recreation Facilities Maintenance Reserve.
(j) Long Service Leave Reserve	Deleted	Amalgamated to Employee Entitlements Reserve.
(k) Recreation Facilities Maintenance Reserve	Ongoing	For the upgrading and enhancement of recreation facilities.
(l) Staff and Community Housing Reserve	Ongoing	For the upgrading and maintenance of staff and community housing assets.
(m) Newman Town Centre Reinstallation Reserve	Ongoing	For the reinstallation, upgrade and maintenance of the Newman Town Centre Precinct.
(n) Waste Management Reserve	Ongoing	For the development, maintenance & enhancement of waste facilities including the sewerage plant.
(o) Public Art Reserve	Ongoing	For the development, maintenance & enhancement of Public Art within the three towns of the East Pilbara Shire.
(p) Newman House Reserve	Ongoing	For the upgrade, maintenance and enhancement of Newman House.
(q) Public Building Maintenance Fund Reserve	Ongoing	For the upgrading, maintenance and enhancement of Public Buildings.
(r) Marlum Operations Reserve	Ongoing	To hold and utilise the allocation of Marlum's funds.
(s) Marlum Infrastructure Project Reserve	Ongoing	For the upgrading, maintenance and enhancement of Marlum's Buildings.
(t) Future Infrastructure Reserve	Ongoing	For the development of new or replacement infrastructure with total project cost of greater than one (1) million dollars.
(u) Community Housing Reserve	Deleted	Amalgamated to Staff and Community Housing.
(v) Insurance Reserve	Ongoing	To provide for the liabilities that may arise from the Shire's insurance requirements.

# Notes To and Forming Part of the Financial Report

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**5. OTHER FINANCIAL ASSETS**

**(a) Current assets**

Financial assets at amortised cost

2021	2020
\$	\$
19,951,682	11,461,978
19,951,682	11,461,978

Other financial assets at amortised cost

Term deposits

19,951,682	11,461,978
19,951,682	11,461,978

**(b) Non-current assets**

Financial assets at fair value through profit and loss

92,259	89,027
92,259	89,027

Financial assets at fair value through profit and loss

Units in Local Government House Trust

92,259	89,027
92,259	89,027

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 17(b) as self supporting loans.

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

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

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

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

**Impairment and risk**

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

# Notes To and Forming Part of the Financial Report

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**6. TRADE AND OTHER RECEIVABLES**

**Current**

Rates receivable	1,820,934	1,785,801
Trade and other receivables	2,996,283	2,172,925
GST receivable	404,058	242,465
Allowance for impairment of receivables	(1,639,904)	(1,332,500)
	<b>3,581,371</b>	<b>2,868,691</b>

**Non-current**

Pensioner's rates and ESL deferred	8,420	5,535
	<b>8,420</b>	<b>5,535</b>

	2021	2020
	\$	\$
Rates receivable	1,820,934	1,785,801
Trade and other receivables	2,996,283	2,172,925
GST receivable	404,058	242,465
Allowance for impairment of receivables	(1,639,904)	(1,332,500)
	<b>3,581,371</b>	<b>2,868,691</b>
Pensioner's rates and ESL deferred	8,420	5,535
	<b>8,420</b>	<b>5,535</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other receivables**

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 28.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Classification and subsequent measurement**

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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.

## Notes To and Forming Part of the Financial Report

### SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

#### 7. INVENTORIES

##### Current

Fuel and materials  
History Books  
Baskets

	2021	2020
	\$	\$
Fuel and materials	68,564	42,948
History Books	11,432	12,140
Baskets	15,487	14,742
	<u>95,483</u>	<u>69,830</u>
Balance at beginning of year	69,830	124,599
Inventories expensed during the year	(285,238)	(400,564)
Additions to inventory	310,891	345,795
Balance at end of year	<u>95,483</u>	<u>69,830</u>

The following movements in inventories occurred during the year:

Balance at beginning of year  
Inventories expensed during the year  
Additions to inventory  
Balance at end of year

#### SIGNIFICANT ACCOUNTING POLICIES

##### General

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

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

# Notes To and Forming Part of the Financial Report

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**8. OTHER ASSETS**

**Other assets - current**

Prepayments

Accrued income

Rental Housing Bond

	2021	2020
	\$	\$
Prepayments	55,884	66,608
Accrued income	342,408	364,097
Rental Housing Bond	2,000	0
	<b>400,292</b>	<b>430,705</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

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

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non-specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	5,980,500	3,098,532	65,254,463	74,333,495	1,008,231	7,871,242	83,212,968
Additions	0	1,751,287	538,245	2,289,532	65,576	2,054,577	4,409,685
(Disposals)	0	(124,158)	(212,080)	(336,238)	(4,468)	(195,175)	(535,881)
Depreciation (expense)	0	(638,045)	(3,067,599)	(3,705,644)	(270,551)	(1,523,068)	(5,499,263)
Transfers	0	9,609,154	(9,609,154)	0	0	0	0
<b>Balance at 30 June 2020</b>	5,980,500	13,696,770	52,903,875	72,581,145	798,788	8,207,576	81,587,509
<b>Comprises:</b>							
Gross balance amount at 30 June 2020	5,980,500	14,598,591	62,737,123	83,316,214	1,722,848	13,542,696	98,581,758
Accumulated depreciation at 30 June 2020	0	(901,821)	(9,833,248)	(10,735,069)	(924,060)	(5,335,120)	(16,994,249)
<b>Balance at 30 June 2020</b>	5,980,500	13,696,770	52,903,875	72,581,145	798,788	8,207,576	81,587,509
Additions	0	1,299,963	1,861,274	3,161,237	242,792	1,160,871	4,564,900
(Disposals)	0	0	0	0	(16,866)	(223,680)	(240,546)
Revaluation increments / (decrements) transferred to revaluation surplus	(4,400,500)	4,209,828	(10,748,486)	(10,939,158)	0	0	(10,939,158)
Depreciation (expense)	0	(694,561)	(3,079,463)	(3,774,024)	(286,464)	(1,512,585)	(5,573,073)
<b>Balance at 30 June 2021</b>	1,580,000	18,512,000	40,937,200	61,029,200	738,250	7,632,182	69,399,632
<b>Comprises:</b>							
Gross balance amount at 30 June 2021	1,580,000	18,512,000	40,937,200	61,029,200	1,932,780	14,212,702	77,174,682
Accumulated depreciation at 30 June 2021	0	0	0	0	(1,194,530)	(6,580,520)	(7,775,050)
<b>Balance at 30 June 2021</b>	1,580,000	18,512,000	40,937,200	61,029,200	738,250	7,632,182	69,399,632



SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Market Approach using recent observable market data for similar properties	Independent registered valuer	June 2021	Price per hectare
Buildings - non-specialised	2	Market approach using recent observable market data or similar properties	Independent registered valuer	June 2021	Price per square metre
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuer and management valuation	June 2021	Construction costs and current condition (Level 2), residual useful life assessments (Level 3) inputs
<b>(ii) Cost</b>					
Furniture and equipment	3	Cost approach using depreciation replacement cost	Independent registered valuer	June 2016	Construction costs and current conditions (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Plant and equipment	2	Market approach using recent observable market data or similar items	Independent registered valuer	June 2016	Market price per item

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.

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy.

Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

10. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks and Gardens and Other	Infrastructure - Airport Infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Restated Balance at 1 July 2019	141,684,966	8,867,983	12,037,247	20,012,960	38,331,994	220,935,150
*Additions	4,617,260	153,412	21,111	17,057,605	290,836	22,140,224
(Disposals)	0	0	0	(42,138)	0	(42,138)
Depreciation (expense)	(7,288,229)	(432,267)	(329,936)	(2,410,001)	(1,142,212)	(11,602,645)
Restated Balance at 30 June 2020	139,013,997	8,589,128	11,728,422	34,618,426	37,480,618	231,430,591
Comprises:						
Gross balance at 30 June 2020	153,222,737	9,445,192	12,383,757	38,733,961	40,311,670	254,097,317
Accumulated depreciation at 30 June 2020	(14,208,740)	(856,064)	(655,335)	(4,115,535)	(2,831,052)	(22,666,726)
Restated Balance at 30 June 2020	139,013,997	8,589,128	11,728,422	34,618,426	37,480,618	231,430,591
Additions	6,534,341	0	0	1,067,410	42,196	7,643,947
(Disposals)	0	0	0	(295,340)	(3,011)	(298,351)
Depreciation (expense)	(7,693,491)	(434,033)	(329,672)	(2,444,600)	(1,167,933)	(12,069,729)
Balance at 30 June 2021	137,854,847	8,155,095	11,398,750	32,945,896	36,351,870	226,706,458
Comprises:						
Gross balance at 30 June 2021	159,757,077	9,445,192	12,383,757	38,030,537	40,346,465	259,963,028
Accumulated depreciation at 30 June 2021	(21,902,230)	(1,290,097)	(985,007)	(5,084,641)	(3,994,595)	(33,256,570)
Balance at 30 June 2021	137,854,847	8,155,095	11,398,750	32,945,896	36,351,870	226,706,458

\* Included in the 2020 additions total of \$22,140,224 is a non-cash amount of \$16,781,412, being recognition of the landfill waste facility rehabilitation provisions. See Note 19 for details.

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Parks and Gardens and	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Airport Infrastructure	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 11. FIXED ASSETS

#### SIGNIFICANT ACCOUNTING POLICIES

##### Fixed assets

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

##### Initial recognition and measurement between mandatory revaluation dates

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

##### Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

#### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

##### Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

##### Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right-of-use assets).

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 11. FIXED ASSETS

#### (a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Buildings - non-specialised	0	0	0	0	0	0	0	0	124,156	0	0	(124,156)
Buildings - specialised	0	0	0	0	0	0	0	0	212,080	0	0	(212,080)
Furniture and equipment	16,866	0	0	(16,866)	0	0	0	0	4,468	0	0	(4,468)
Plant and equipment	223,690	240,473	104,147	(57,354)	234,900	233,000	33,600	(35,500)	195,175	247,944	100,687	(47,916)
Infrastructure - Parks and Gardens and Other	295,340	0	0	(295,340)	0	0	0	0	42,136	0	0	(42,136)
Infrastructure - Airport Infrastructure	3,011	0	0	(3,011)	0	0	0	0	0	0	0	0
	538,897	240,473	104,147	(402,571)	234,900	233,000	33,600	(35,500)	578,018	247,944	100,687	(430,762)

The following assets were disposed of during the year:

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
<b>Plant and Equipment</b>				
<b>Governance</b>				
Marble Bar Admin - IT Items	17	0	0	(17)
Newman Admin - CEO Video Conferencing System	3,834	0	0	(3,834)
Newman Admin - Metal Fencing	5,397	0	0	(5,397)
<b>Law, order, public safety</b>				
Toyota Hilux - 1EWY029 (CRES 51113)	21,395	34,730	13,395	0
<b>Education and welfare</b>				
Newman Youth Centre - Wireless	771	0	0	(771)
<b>Community amenities</b>				
Newman Refuse - Cardboard Bailer	75,008	0	0	(75,008)
<b>Recreation and culture</b>				
Martumull - 6 x Custom Made Trrolley for Storage	2,277	0	0	(2,277)
Martumull - Canon Camera - EOS 5D and Various Lens	30	0	0	(30)
Portable Cinema for Recreation Centre	2,059	0	0	(2,059)
Newman Rec Centre - Life fitness III series	549	0	0	(549)
Classic Upright Cycle 95CI Life Fitness	851	0	0	(851)
Newman Rec Centre - Commercial Fridge	1,672	0	0	(1,672)
Parkview Movie Screen with Accessories	1,734	0	0	(1,734)
Newman Capricorn Reserve - Shelter with Bench	5,591	0	0	(5,591)
Dolphin Commercial Export Pool Vacuum	1,507	0	0	(1,507)
Toyota Hilux - CRES - 109 EPS	21,394	20,431	8,037	0
Newman Aquatic Centre - Dolphin Pro Pool Cleaner	2,484	0	0	(2,484)
<b>Transport</b>				
Toyota Hilux Extra Cab 4WD (1EANS01)	5,699	23,096	14,367	0
Holden Colorado 4WD - 130 EPS	13,604	12,839	0	(765)
Hiro Ranger Pro - Metal Suction Road Sweeper	17,280	81,326	44,046	0
Holden Colorado 4WD - P&E - 129 EPS	13,805	12,835	0	(770)
Case 5805M 4 WD Sidehill Backhoe - Marble Bar	9,190	28,011	18,831	0
Fuso Canter Tipper - P&E - 183 EPS	32,704	38,175	5,471	0
<b>Economic services</b>				
Marble Bar Television (SBS & WIN)	626	0	0	(626)
<b>Other property and services</b>				
Asset under \$5,000 Threshold	296,629	0	0	(296,629)
	538,897	240,473	104,147	(402,571)

#### (b) Fully Depreciated Assets in Use

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

	2021	2020
	\$	\$
Plant and equipment	1,126,510	581,146
Infrastructure - Airport Infrastructure	14,600	14,600
	1,141,110	595,746

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 11. FIXED ASSETS

#### (c) Depreciation

	2021 Actual \$	2021 Budget \$	2020 *Restated \$
Buildings - non-specialised	694,561	600,000	638,045
Buildings - specialised	3,079,463	2,741,000	3,067,599
Furniture and equipment	286,464	287,200	270,551
Plant and equipment	1,512,585	1,375,500	1,523,068
Infrastructure - roads	7,693,491	7,839,500	7,288,229
Infrastructure - Footpaths	434,033	380,000	432,267
Infrastructure - Drainage	329,672	300,000	329,936
Infrastructure - Parks and Gardens and Other	2,444,600	390,000	2,410,001
Infrastructure - Airport Infrastructure	1,167,933	2,100,000	1,142,212
Right-of-use assets - plant and equipment	28,464	0	67,904
	17,671,266	16,013,200	17,169,812

\*See Note 29 for details regarding the prior period restatements as a result of the correction of prior year errors.

#### SIGNIFICANT ACCOUNTING POLICIES

##### Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

##### Depreciation 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 - non specialised	25 - 80 years
Buildings - specialised	25 - 80 years
Furniture and Equipment	3 - 5 years
Plant and Equipment	3 - 10 years
Infrastructure - Roads	15 - 50 years
Infrastructure - Footpaths	20 - 50 years
Infrastructure - Drainage	20 - 50 years
Infrastructure - Parks and Gardens	20 - 50 years
Infrastructure - Airport	20 - 50 years
Right of use assets (plant and equipment)	3 - 10 years

##### Depreciation on revaluation

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

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

##### Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

# Notes To and Forming Part of the Financial Report

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**12. 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.	Right-of-use assets - plant and equipment	Right-of-use assets Total
Balance at 1 July 2019	\$ 0	0
Additions	96,368	96,368
Depreciation (expense)	(67,904)	(67,904)
Balance at 30 June 2020	28,464	28,464
Depreciation (expense)	(28,464)	(28,464)
Balance at 30 June 2021	0	0

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

	2021 Actual	2020 Actual
Depreciation expense on lease liabilities	(28,464)	(67,904)
Interest expense on lease liabilities	(151)	(1,411)
<b>Total amount recognised in the statement of comprehensive income</b>	<b>(28,615)</b>	<b>(69,315)</b>
<b>Total cash outflow from leases</b>	<b>(27,640)</b>	<b>(70,290)</b>

**SIGNIFICANT 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 remaining 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.

Leases for right-of-use assets are secured over the asset being leased.

**Right-of-use assets - valuation**

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included 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 11 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 shortest. 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 amortised over the useful life of the underlying asset.

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

13. REVALUATION SURPLUS

	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Change in Accounting Policy	2020 Closing Balance
	\$	\$	\$	\$	\$	\$		\$
Revaluation surplus - Land - freehold land	5,975,500	0	(4,400,500)	(4,400,500)	1,575,000	5,975,500	0	5,975,500
Revaluation surplus - Land and buildings leased	0	0	0	0	0	1,150,000	(1,150,000)	0
Revaluation surplus - Buildings	20,712,197	4,209,020	(10,746,406)	(6,536,656)	14,173,539	20,712,197	0	20,712,197
Revaluation surplus - Furniture and equipment	215,604	0	0	0	215,604	215,604	0	215,604
Revaluation surplus - Plant and equipment	3,367,076	0	0	0	3,367,076	3,367,076	0	3,367,076
Revaluation surplus - Infrastructure - roads	66,628,070	0	0	0	66,628,070	66,628,070	0	66,628,070
Revaluation surplus - Infrastructure - Footpaths	3,361,744	0	0	0	3,361,744	3,361,744	0	3,361,744
Revaluation surplus - Infrastructure - Drainage	6,937,971	0	0	0	6,937,971	6,937,971	0	6,937,971
Revaluation surplus - Infrastructure - Parks and Gardens and Other	1,262,573	0	0	0	1,262,573	1,262,573	0	1,262,573
Revaluation surplus - Infrastructure - Airport Infrastructure	20,619,752	0	0	0	20,619,752	20,619,752	0	20,619,752
	131,500,467	4,209,020	(15,146,906)	(10,939,156)	120,561,329	132,650,467	(1,150,000)	131,500,467



# Notes To and Forming Part of the Financial Report

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**14. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors	
Prepaid rates	
Accrued salaries and wages	
Bonds and deposits held	
Accrued interest on long term borrowings	
Other accruals	

	2021	2020
	\$	\$
Sundry creditors	3,825,509	2,987,348
Prepaid rates	40,266	19,354
Accrued salaries and wages	141,935	78,760
Bonds and deposits held	1,209,546	1,136,157
Accrued interest on long term borrowings	20,423	26,753
Other accruals	445,241	1,472,367
	5,682,920	5,720,739

**SIGNIFICANT ACCOUNTING POLICIES**

**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 normally paid within 30 days of recognition.

**Prepaid rates**

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

# Notes To and Forming Part of the Financial Report

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**15. OTHER LIABILITIES**

**Current**

**Contract liabilities**

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

2021	2020
\$	\$
1,132,588	1,176,451
2,391,628	0
<b>3,524,216</b>	<b>1,176,451</b>

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
1,132,588	2,391,628

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

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

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity  
Grant liabilities represent the the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**18. LEASE LIABILITIES**

(a) Lease Liabilities

	2021	2020
Current	0	27,482
	0	27,482

(b) Movements in Carrying Amounts

Property	Lease Number	Institution	Lease Interest Rate	Lease Term	30 June 2021				30 June 2021				30 June 2021					
					Actual Lease Principal 1 July 2020	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments	Budget Lease Principal 1 July 2020	30 June 2021 Budget Lease Principal Repayments	30 June 2021 Budget Lease Principal Outstanding	30 June 2021 Budget Lease Interest Repayments	Actual Lease Principal 1 July 2019	30 June 2020 Actual Lease Principal Repayments	30 June 2020 Actual Lease Principal Outstanding	30 June 2020 Actual Lease Interest Repayments		
<b>Recreation and culture</b>																		
Dyn Equipment	ESN2107812	Main Financial	3.20%	18 months	27,482	(27,482)	0	(1,411)	0	0	0	0	0	0	0	0	0	0
					27,482	(27,482)	0	(1,411)	0	0	0	0	0	0	0	0	0	0

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

17. INFORMATION ON BORROWINGS

(k) Borrowings	2021	2020
	\$	\$
Current	466,132	537,917
Non-current	2,393,112	2,859,245
	<b>2,859,244</b>	<b>3,397,162</b>

(24) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2021				30 June 2021				30 June 2020					
				Actual Principal 1 July 2021	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Budget Principal 1 July 2021	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Actual Principal 1 July 2020	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																	
Newman Admin Building Upgrade	65	WATC*	5.99%	0	0	0	0	0	0	0	0	117,062	(117,062)	(3,614)	0		
<b>Housing</b>																	
Staff Housing	67	WATC*	6.47%	193,958	(93,863)	(9,473)	100,685	193,958	0	(93,960)	(12,300)	100,688	262,059	(88,101)	(17,457)	193,958	
Staff Housing	71	WATC*	6.49%	929,661	(131,295)	(35,391)	798,366	929,661	0	(131,300)	(85,400)	798,361	1,052,832	(123,171)	(70,873)	929,661	
<b>Community amenities</b>																	
Sewerage Upgrade	72	WATC*	4.49%	1,354,946	(125,225)	(39,157)	1,229,721	1,354,944	0	(125,200)	(89,500)	1,229,744	1,474,732	(110,786)	(74,758)	1,354,946	
Sewerage Upgrade	73	WATC*	3.05%	823,455	(92,363)	(24,248)	731,062	823,455	0	(92,400)	(30,800)	731,055	913,063	(89,608)	(33,447)	823,455	
Sewerage Upgrade	74	WATC*		0	0	0	0	0	4,700,000	(271,500)	(110,600)	4,428,400	0	0	0	0	
<b>Transport</b>																	
Airport Upgrade	86	WATC*	6.25%	495,142	(495,142)	(21,886)	0	495,142	0	(495,100)	(22,000)	42	860,730	(485,568)	(59,961)	495,142	
				<b>3,797,162</b>	<b>(937,918)</b>	<b>(170,157)</b>	<b>2,859,244</b>	<b>3,797,160</b>	<b>4,700,000</b>	<b>(1,209,500)</b>	<b>(310,600)</b>	<b>7,287,660</b>	<b>4,800,498</b>	<b>(1,003,336)</b>	<b>(259,910)</b>	<b>3,797,162</b>	

\* WA Treasury Corporation

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 17. INFORMATION ON BORROWINGS (Continued)

#### (c) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2020	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2021
Newman Sewerage Farm	23.06.2018	114,570	0	(114,570)	0
* WA Treasury Corporation		114,570	0	(114,570)	0

#### (d) Undrawn Borrowing Facilities

	2021	2020
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	50,000	50,000
Credit card balance at balance date	(20,154)	(10,943)
<b>Total amount of credit unused</b>	<b>29,846</b>	<b>39,057</b>
<b>Loan facilities</b>		
Loan facilities - current	466,132	937,917
Loan facilities - non-current	2,393,112	2,659,244
Lease liabilities - current	0	27,469
<b>Total facilities in use at balance date</b>	<b>2,859,244</b>	<b>3,624,650</b>
<b>Unused loan facilities at balance date</b>	<b>0</b>	<b>0</b>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

##### Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

##### Risk

Information regarding exposure to risk can be found at Note 26.

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 18. EMPLOYEE RELATED PROVISIONS

#### (a) Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	841,278	485,522	1,326,800
Non-current provisions	0	141,381	141,381
	841,278	626,903	1,468,181
Additional provision	704,715	200,101	904,816
Amounts used	(758,431)	(235,335)	(993,766)
Balance at 30 June 2021	787,562	591,669	1,379,231
Comprises			
Current	787,562	384,829	1,172,391
Non-current	0	206,840	206,840
	787,562	591,669	1,379,231

#### Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

	2021	2020
	\$	\$
Less than 12 months after the reporting date	819,424	1,013,431
More than 12 months from reporting date	559,807	454,750
	1,379,231	1,468,181

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

#### SIGNIFICANT ACCOUNTING POLICIES

##### Employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as 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

##### Other long-term employee benefits (Continued)

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.

##### 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.



## Notes To and Forming Part of the Financial Report

### SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Long-term employee benefits 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

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

# Notes To and Forming Part of the Financial Report

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

## 19. OTHER PROVISIONS

	Provision for remediation costs	
	\$	Total \$
Opening balance at 1 July 2020		
Non-current provisions	16,781,414	16,781,414
	16,781,414	16,781,414
Increase in the discounted amount arising because of time and the effect of any change in the discounted rate	139,816	139,816
Balance at 30 June 2021	16,921,230	16,921,230
Comprises		
Non-current	16,921,230	16,921,230
	16,921,230	16,921,230

### Provision for remediation costs

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

A provision for remediation is recognised when:

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

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

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

Amounts which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on the remaining life of the landfill sites.



# Notes To and Forming Part of the Financial Report

**SHIRE OF EAST PILBARA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**20. NOTES TO THE STATEMENT OF CASH FLOWS**

**Reconciliation of Cash**

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

	2021 Actual	2021 Budget	Restated * 2020 Actual
	\$	\$	\$
Cash and cash equivalents	47,848,122	53,354,561	48,219,955
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	1,435,187	(33,200)	(117,473)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	0	0	(1,441)
Depreciation on non-current assets	17,671,266	16,013,200	17,169,812
(Profit)/loss on sale of asset	298,424	1,900	330,075
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(715,565)	2,548,323	941,893
(Increase)/decrease in other assets	30,413	0	(108,317)
(Increase)/decrease in inventories	(25,653)	17,770	54,769
Increase/(decrease) in payables	(37,819)	(3,432,822)	2,387,550
Increase/(decrease) in employee provisions	(88,950)	0	130,434
(Increase)/decrease in contract liabilities	0	(1,221,865)	0
Increase/(decrease) in other provisions	139,816	0	0
Increase/(decrease) in other liabilities	2,347,765	0	948,056
Non-operating grants, subsidies and contributions	(9,794,397)	(9,189,400)	(5,235,309)
Net cash from operating activities	11,260,487	4,703,906	16,500,049

\*See Note 29 for details regarding the prior period restatements as a result of the correction of prior year errors.

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

21. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	Restated*
	\$	\$
Governance	10,161,148	10,342,614
Law, order, public safety	2,537,171	2,007,694
Health	79,600	95,082
Education and welfare	5,815,294	8,566,337
Housing	12,314,558	15,886,328
Community amenities	23,615,219	25,060,439
Recreation and culture	35,600,494	37,761,346
Transport	255,931,125	252,893,127
Economic services	3,873,963	9,195,617
Other property and services	316,908	3,067,506
Unallocated	17,838,239	11,316,195
	<u>368,083,719</u>	<u>376,192,285</u>

\*See Note 29 for details regarding the prior period restatements as a result of the correction of prior year errors.

22. CONTINGENT LIABILITIES

The Shire does not have any contingent liabilities as at 30 June 2021.

# Notes To and Forming Part of the Financial Report

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**23 CAPITAL COMMITMENTS**

**(a) Capital Expenditure Commitments**

	2021	2020
	\$	\$
Contracted for:		
- capital expenditure projects	243,729	442,374
	243,729	442,374
Payable:		
- not later than one year	243,729	442,374

The capital expenditure projects outstanding at the end of the current reporting period represents Capital Works for various Public Buildings and the Contract for the Cape Keraudren Reverse Osmosis System.

# Notes To and Forming Part of the Financial Report

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

## 24. ELECTED MEMBERS REMUNERATION

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Anita Grace</b>			
Deputy President's annual allowance	0	0	2,777
Meeting attendance fees	16,261	16,600	16,261
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	0	2,000	0
	17,261	19,600	20,038
<b>Anthony Middleton</b>			
President's annual allowance	3,906	0	0
Meeting attendance fees	16,749	16,600	16,261
Other expenses	0	2,600	0
Annual allowance for ICT expenses	1,088	1,000	1,000
Travel and accommodation expenses	0	2,000	0
	21,743	22,200	17,261
<b>Adrienne Mortimer</b>			
Meeting attendance fees	16,261	16,600	12,196
Annual allowance for ICT expenses	1,000	1,000	750
Travel and accommodation expenses	1,122	2,000	4,886
	18,383	19,600	17,832
<b>Carol Williams</b>			
Meeting attendance fees	6,775	16,600	16,261
Annual allowance for ICT expenses	417	1,000	1,059
Travel and accommodation expenses	0	2,000	1,202
	7,192	19,600	18,522
<b>Dean Hatwell</b>			
Meeting attendance fees	5,420	16,600	16,261
Annual allowance for ICT expenses	333	1,000	1,000
Travel and accommodation expenses	2,852	2,000	5,222
	8,605	19,600	22,483
<b>Geraldine Parsons</b>			
Deputy President's annual allowance	11,110	11,000	8,333
Meeting attendance fees	16,261	16,600	16,261
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	0	2,000	57
	28,371	30,600	25,651
<b>Holly Fleming</b>			
Meeting attendance fees	16,261	16,600	12,196
Child care expenses	3,356	0	0
Annual allowance for ICT expenses	1,000	1,000	750
Travel and accommodation expenses	0	2,000	0
	20,617	19,600	12,946
<b>Langtree Coppin</b>			
Meeting attendance fees	16,261	16,600	16,261
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	9,628	8,000	7,140
	26,889	25,600	24,401

# Notes To and Forming Part of the Financial Report

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

## 24. ELECTED MEMBERS REMUNERATION

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Lynne Craigie</b>			
President's annual allowance	38,702	44,000	44,440
Meeting attendance fees	18,999	16,600	21,816
Annual allowance for ICT expenses	1,742	2,000	2,000
Travel and accommodation expenses	64	2,000	729
	59,507	64,600	68,985
<b>Karen Lockyer</b>			
Meeting attendance fees	16,261	16,600	12,196
Annual allowance for ICT expenses	1,000	1,000	750
Travel and accommodation expenses	0	2,000	0
	17,261	19,600	12,946
<b>Michael Kitchin</b>			
Meeting attendance fees	0	0	4,065
Annual allowance for ICT expenses	0	0	250
Travel and accommodation expenses	0	0	990
	0	0	5,305
<b>Stacey Smith</b>			
Meeting attendance fees	16,261	16,600	12,196
Annual allowance for ICT expenses	1,000	1,000	750
Travel and accommodation expenses	2,261	2,000	2,029
	19,522	19,600	14,975
<b>Wendy McWhirter</b>			
Meeting attendance fees	6,775	0	0
Annual allowance for ICT expenses	417	0	0
Travel and accommodation expenses	1,012	2,000	0
	8,204	2,000	0
	253,555	282,200	261,345
Fees, expenses and allowances to be paid or			
President's allowance	42,608	44,000	44,440
Deputy President's allowance	11,110	11,000	11,110
Meeting attendance fees	168,545	182,600	172,231
Child care expenses	3,356	0	0
Other expenses	0	2,600	0
Annual allowance for ICT expenses	10,997	12,000	11,309
Travel and accommodation expenses	16,939	30,000	22,255
	253,555	282,200	261,345

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 25. RELATED PARTY TRANSACTIONS

#### Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual \$	2020 Actual \$
The total of remuneration paid to KMP of the Shire during the year are as follows:		
Short-term employee benefits	960,199	1,116,331
Post-employment benefits	116,084	155,656
Other long-term benefits	21,731	25,360
Termination benefits	214,338	0
	1,312,352	1,297,347

#### Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

#### Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

#### Other long-term benefits

These amounts represent long service benefits 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).

#### 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.

	2021 Actual \$	2020 Actual \$
The following transactions occurred with related parties:		
Purchase of goods and services	13,160	8,418

#### 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 elected member, are considered key management personnel.

##### ii. Other Related Parties

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

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

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

## 26. RATING INFORMATION

## (a) Rates

RATE TYPE	Rate In \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$	
<b>Differential general rate / general rate</b>													
<b>Gross rental valuations</b>													
General Rate	0.0736	2,029	75,521,030	5,563,031	326,998	(19,736)	5,670,291	5,572,139	0	0	5,572,139	5,571,407	
<b>Unimproved valuations</b>													
UV - Pastoral/ Special Leases	0.0859	46	5,282,212	711,442	0	0	711,442	711,442	0	0	711,442	407,416	
UV - Other/ Mining	0.1710	1,304	44,662,809	7,673,075	162,673	22,033	7,657,781	7,596,277	190,000	0	7,786,277	7,219,362	
<b>Sub-Total</b>		3,379	125,466,051	13,947,545	489,671	2,295	14,439,514	13,879,856	190,000	0	14,069,856	13,196,267	
<b>Minimum payment</b>													
<b>Gross rental valuations</b>													
General Rate	663	690	2,346,652	457,470	0	0	457,470	457,470	0	0	457,470	457,470	
<b>Unimproved valuations</b>													
UV - Pastoral/ Special Leases	230	21	5,107	4,830	0	0	4,830	4,830	0	0	4,830	4,830	
UV - Other/ Mining	430	764	672,276	337,120	0	0	337,120	341,650	0	0	341,650	350,450	
<b>Sub-Total</b>		1,495	3,227,235	799,420	0	0	799,420	804,150	0	0	804,150	812,750	
			4,674	131,693,286	14,746,966	489,671	2,295	15,238,934	14,664,006	190,000	0	14,874,006	14,011,017
Discounts/concessions (Note 26(b))							(911,230)				(910,405)	(614,602)	
<b>Total amount raised from general rate</b>							14,327,704				13,963,600	13,396,215	

## SIGNIFICANT ACCOUNTING POLICIES

## Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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

SHIRE OF EAST PILBARA  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2021

26. RATING INFORMATION (Continued)

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	2021	2021	2020
				Actual	Budget	Actual
GRV - Industrial	Concession	52.00%		\$ 493,260	\$ 492,424	\$ 493,076
GRV - Mixed Business	Concession	26.00%		26,664	26,664	26,665
UV - Pastoral/ Special	Concession	55.00%		391,066	391,100	93,659
				911,230	910,408	614,602
Total discounts/concessions (Note 26(a))				911,230	910,408	614,602

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
GRV - Industrial GRV - Mixed Business UV - Pastoral/ Special	All assessments within categories with the exception of minimums	To implement consistency to general rate staged increases	To implement consistency to general rate staged increases



# Notes To and Forming Part of the Financial Report

SHIRE OF EAST PILBARA  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2021

26. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan	Instalment Plan	Unpaid Rates
		Admin Charge	Interest Rate	Interest Rate
		\$	%	%
<b>Option One</b>				
Single full payment	7/09/2020	0.00	0.00%	8.00%
<b>Option Two</b>				
First instalment	7/09/2020	0.00	4.00%	8.00%
Second instalment	9/11/2020	6.00	4.00%	8.00%
Third instalment	11/01/2021	6.00	4.00%	8.00%
Fourth instalment	15/03/2021	6.00	4.00%	8.00%

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Interest on unpaid rates	179,595	80,000	146,278
Interest on instalment plan	17,093	12,000	15,931
Charges on instalment plan	8,916	5,000	11,109
	205,604	97,000	173,318

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 27. RATE SETTING STATEMENT INFORMATION

	2020/21 (30 June 2021 Carried Forward) \$	2020/21 Budget (30 June 2021 Carried Forward) \$	Restated* 2019/20 (30 June 2020 Carried Forward) \$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	11(a) (104,147)	(33,600)	(100,687)
Less: Movement in liabilities associated with restricted cash	0	(1,221,865)	0
Less: Fair value adjustments to financial assets at fair value through profit and loss	(3,232)	0	(1,441)
Movement in pensioner deferred rates (non-current)	(2,885)	0	(1,438)
Movement in employee benefit provisions (non-current)	65,459	0	(14,729)
Movement in other provisions (non-current)	139,816	0	0
Add: Loss on disposal of assets	11(a) 402,571	35,500	430,762
Add: Depreciation on non-current assets	11(c) 17,671,266	16,013,200	17,169,812
<b>Non cash amounts excluded from operating activities</b>	<b>18,168,848</b>	<b>14,793,235</b>	<b>17,482,279</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserves - cash/financial asset backed	(58,051,748)	(54,640,013)	(51,330,020)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	17(a) 466,132	1,209,500	937,917
- Current portion of lease liabilities	16(a) 0	0	27,489
<b>Total adjustments to net current assets</b>	<b>(57,585,616)</b>	<b>(53,430,513)</b>	<b>(50,364,614)</b>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets	71,876,950	55,225,818	63,051,159
Less: Total current liabilities	(10,845,659)	(1,718,613)	(9,189,396)
Less: Total adjustments to net current assets	(57,585,616)	(53,430,513)	(50,364,614)
<b>Net current assets used in the Rate Setting Statement</b>	<b>3,445,675</b>	<b>76,692</b>	<b>3,497,149</b>

\*See Note 29 for details regarding the prior period restatements as a result of the correction of prior year errors.

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

## 28. FINANCIAL RISK MANAGEMENT

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

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

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

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

### (a) Interest rate risk

#### Cash and cash equivalents

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

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

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

28. FINANCIAL RISK MANAGEMENT (Continued)

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
<b>2021</b>					
Cash and cash equivalents	0.10%	47,848,122	42,995,552	4,852,570	0
Financial assets at amortised cost - term deposits	0.40%	19,951,682	19,951,682	0	0
<b>2020</b>					
Cash and cash equivalents	0.40%	48,219,955	41,246,858	6,973,097	0
Financial assets at amortised cost - term deposits	0.65%	11,461,978	11,461,978	0	0

**Sensitivity**

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

	2021	2020
Impact of a 1% movement in interest rates on profit and loss and equity*	\$ 48,526	\$ 69,731

\* Holding all other variables constant

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs.

The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 17(b).

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

28. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

**Trade and Other Receivables**

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

28. FINANCIAL RISK MANAGEMENT (Continued)

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Unrecoverable	Total
<b>30 June 2021</b>						
Rates receivable						
Expected credit loss	0.09%	1.52%	3.11%	2.06%	100.00%	
Gross carrying amount	23,119	273,558	96,652	68,537	1,367,156	1,829,022
Loss allowance	21	4,158	3,006	1,412	1,367,156	1,375,752
<b>30 June 2020</b>						
Rates receivable						
Expected credit loss	0.00%	1.50%	2.50%	5.00%	100.00%	
Gross carrying amount	22,207	564,393	103,065	86,088	1,015,582	1,791,335
Loss allowance	0	8,466	2,577	4,304	1,015,582	1,030,929

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Higher Risk	Total
<b>30 June 2021</b>						
Trade and other receivables						
Expected credit loss	0.545%	1.47%	2.16%	3.31%	50.00%	
Gross carrying amount	1,907,270	506,515	16,328	79,544	486,626	2,996,283
Loss allowance	10,408	7,446	353	2,633	243,313	264,152
<b>30 June 2020</b>						
Trade and other receivables						
Expected credit loss	0.00%	0.60%	2.00%	4.00%	52.00%	
Gross carrying amount	1,034,665	416,302	126,695	27,050	568,213	2,172,925
Loss allowance	0	2,484	2,534	1,082	295,471	301,571

# Notes To and Forming Part of the Financial Report

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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

(c) Liquidity risk

**Payables and borrowings**

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

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2021</b>					
Payables	5,682,920	0	0	5,682,920	5,682,920
Borrowings	595,932	2,265,389	486,123	3,347,444	2,859,244
Other liabilities	3,524,216	0	0	3,524,216	3,524,216
	9,803,068	2,265,389	486,123	12,554,580	12,066,380
<b>2020</b>					
Payables	5,720,504	0	0	5,720,504	5,720,504
Borrowings	1,114,403	2,068,886	1,278,559	4,461,848	3,797,162
Other liabilities	1,176,451	0	0	1,176,451	1,176,451
Lease liabilities	28,900	0	0	28,900	27,489
	8,040,258	2,068,886	1,278,559	11,387,703	10,721,606

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 29 CORRECTION OF ERROR

#### Provision for landfill closure and rehabilitation Correction.

Prior year amounts were incorrectly recognised retrospectively due to the use of hindsight, instead of prospectively from the earliest date practicable, i.e. from 30 June 2020. Also, prior year calculations for Landfill Rehabilitation costs were based on incorrect useful lives of landfill facilities.

This error has been corrected by restating each of the affect financial statement line items for the prior period as follows:

	30 June 2019 Original Balance	Increase/ (Decrease)	1 July 2019 Restated
	\$	\$	\$
<b>2019 Statement of Financial Position</b>			
<b>Non Current Assets</b>			
Infrastructure	233,147,383	(12,212,233)	220,935,150
<b>Non Current Liabilities</b>			
Other Provisions	18,795,147	(18,795,147)	0
<b>Equity</b>			
Retained Surplus	165,220,387	6,582,914	171,803,301
	<b>30 June 2020 Original Balance</b>	<b>Increase/ (Decrease)</b>	<b>30 June 2020 Restated</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2020 Statement of Financial Position</b>			
<b>Non Current Assets</b>			
Infrastructure	226,460,531	4,970,060	231,430,591
<b>Non Current Liabilities</b>			
Other Provisions	19,307,381	(2,525,967)	16,781,414
<b>Equity</b>			
Retained Surplus	156,894,315	7,496,028	164,390,343
	<b>30 June 2020 Original Balance</b>	<b>Increase/ (Decrease)</b>	<b>30 June 2020 Restated</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Statement of Comprehensive Income</b>			
<b>By Nature or Type</b>			
Depreciation on non-current assets	(17,570,690)	400,878	(17,169,812)
Other Expenditure	(1,601,509)	512,235	(1,089,274)
<b>By Program</b>			
<b>Expenses</b>			
Community amenities	(6,633,108)	913,113	(5,719,995)
	<b>30 June 2020 Original Balance</b>	<b>Increase/ (Decrease)</b>	<b>30 June 2020 Restated</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Rate Setting Statement</b>			



## Notes To and Forming Part of the Financial Report

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

Expenditure from operating activities - community amenities	(6,871,281)	913,113	(5,958,168)
Non-cash amounts excluded from operating activities	18,395,392	(913,113)	17,482,279

# Notes To and Forming Part of the Financial Report

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

29 CORRECTION OF ERROR (CONTINUED)

	Original Balance	Increase/ (Decrease)	Restated
	\$	\$	\$
<b>Note 10 - Infrastructure</b>			
<b>Parks &amp; Gardens and Infrastructure Other</b>			
Balance as at 1 July 2019	32,225,193	(12,212,233)	20,012,960
Asset Additions	276,190	16,781,415	17,057,605
Depreciation expense	2,810,879	(400,878)	2,410,001
Carrying amount at 30 June 2020	29,648,366	4,970,060	34,618,426
<b>Comprises</b>			
Gross carrying amount as at 30 June 2020	38,589,864	144,097	38,733,961
Accumulated depreciation at 30 June 2020	(8,941,498)	4,825,962	(4,115,536)
	<b>30 June 2020</b>	<b>30 June 2020</b>	<b>30 June 2020</b>
	Original	Increase/ (Decrease)	Restated
	Balance		Balance
	\$	\$	\$
<b>Note 11 - Fixed Asset Depreciation</b>			
Infrastructure- Parks & Gardens and Infrastructure Other	2,810,879	(400,878)	2,410,001
	<b>30 June 2020</b>	<b>30 June 2020</b>	<b>30 June 2020</b>
	Original	Increase/ (Decrease)	Restated
	Balance		Balance
	\$	\$	\$
<b>Note 20 - Notes to Statement of Cash Flows</b>			
Net Result	(1,030,586)	913,113	(117,473)
Depreciation	17,570,690	(400,878)	17,169,812
Increase/(decrease) in employee provisions	642,669	(512,235)	130,434
	<b>30 June 2020</b>	<b>30 June 2020</b>	<b>30 June 2020</b>
	Original	Increase/ (Decrease)	Restated
	Balance		Balance
	\$	\$	\$
<b>Note 21 - Total Assets Classified by Function &amp; Activity</b>			
Community amenities	20,090,379	4,970,060	25,060,439
	<b>30 June 2020</b>	<b>30 June 2020</b>	<b>30 June 2020</b>
	Original	Increase/ (Decrease)	Restated
	Balance		Balance
	\$	\$	\$
<b>Note 27 - Rate Setting Statement Information</b>			
<b>Non-cash amounts excluded from operating activities</b>			
<b>Adjustments to operating activities</b>			
Add: Depreciation on non-current assets	17,570,690	(400,878)	17,169,812
	<b>Original</b>	<b>Increase/ (Decrease)</b>	<b>Restated</b>
	Balance		Balance
	\$	\$	\$
<b>Note 33 - Financial Ratios</b>			
<b>2019 Financial Statements</b>			
Asset Consumption Ratio	0.67	0.00	0.67

## Notes To and Forming Part of the Financial Report

### SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Asset Sustainability Ratio	0.53	0.03	0.56
Debt Service Cover Ratio	9.10	0.41	9.51
Operating Surplus Ratio	(0.18)	0.04	(0.14)
Own Source Revenue Coverage Ratio	0.75	(1.53)	(0.78)

#### **2020 Financial Statements**

Asset Consumption Ratio	0.64	0.25	0.89
Asset Sustainability Ratio	0.45	(0.15)	0.30
Debt Service Cover Ratio	9.16	0.40	9.56
Operating Surplus Ratio	(0.17)	0.02	(0.15)
Own Source Revenue Coverage Ratio	0.75	0.02	0.77

## Notes To and Forming Part of the Financial Report

### SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

#### 30. TRUST FUNDS

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

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	758,224	0	0	758,224
Impounded Vehicle Income	0	4,545	0	4,545
	758,224	4,545	0	762,769

# Notes To and Forming Part of the Financial Report

## SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 31. OTHER SIGNIFICANT ACCOUNTING POLICIES

#### a) Goods and services tax (GST)

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

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

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

#### b) Current and non-current classification

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

#### c) Rounding off figures

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

#### d) Comparative figures

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

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

#### e) Budget comparative figures

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

#### f) Superannuation

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

#### g) Fair value of assets and liabilities

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

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

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

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

#### h) Fair value hierarchy

AASB 113 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

##### Level 1

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

##### Level 2

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

##### Level 3

Measurements based on unobservable inputs for the asset or liability.

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

#### Valuation techniques

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

##### Market approach

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

##### Income approach

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

##### Cost approach

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

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

#### i) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

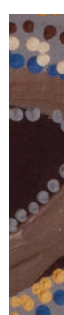


## Notes To and Forming Part of the Financial Report

### SHIRE OF EAST PILBARA NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

to sell it to another market participant that would use the asset in its highest and best use.

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





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# Independent Auditor's Report



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2021 Shire of East Pilbara

To the Councillors of the Shire of East Pilbara

## Report on the audit of the annual financial report

### Opinion

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

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of East Pilbara:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of matter – Restatement of comparative figures

I draw attention to Note 29 to the financial statements which states that the amounts reported in the previously issued 30 June 2020 annual financial report have been restated and disclosed as comparatives in this annual financial report. My opinion is not modified in respect of this matter.

Page 1 of 3

7<sup>th</sup> Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500



# Independent Auditor's Report

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

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for 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 and 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 responsibility for the audit of the financial report

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

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

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

## Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate a significant adverse trend in the financial position of the Shire:
  - a) The Asset Sustainability Ratio as reported in Note 33 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last 3 financial years.
  - b) The Operating Surplus Ratio as reported in Note 33 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last 3 financial years.
- (ii) The following material matter indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
  - a) The Shire has not reported the Asset Renewal Funding Ratio for the last 3 financial years in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996, as the necessary information regarding the required capital expenditure for the next 10 years was not available.

# Independent Auditor's Report

- b) The Shire has not maintained evidence to demonstrate that changes made to the supplier master file, including bank account details, have been independently reviewed and authorised. This increased the risk of unauthorised changes to key information, although our audit sampling did not identify any.
  - c) We identified weaknesses in the Shire's general computer controls over financial application access management and network access management. These weaknesses increase the risk of inappropriate or unauthorised access to the system and undermine the confidentiality, integrity and availability of the entity's financial system and information.
- (iii) All required information and explanations were obtained by me.
  - (iv) All audit procedures were satisfactorily completed.
  - (v) In my opinion, the Asset Consumption Ratio included in the financial report was supported by verifiable information and reasonable assumptions.

## Other matter

The annual financial report of the Shire of East Pilbara for the year ended 30 June 2020 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2019 and 2020 in Note 33 of the audited annual financial report were included in the audited annual financial report for those years.

## Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

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

## Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of East Pilbara for the year ended 30 June 2021 included 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 described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Grant Robison  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
30 March 2022



Shire of EAST  
**Pilbara**  
THE HEART OF THE PILBARA

## **5 SHIRE PRESIDENT'S REPORT**

The Shire President delivered his report as follows to those present at the meeting.

*(From Annual Report)*

*In 2021/2022, the Shire went to great strides to provide services, opportunities and activities to and for the community.*

*We were proud to announce that in the 2021/22 financial year, our Reconciliation Action Plan - Reflect (RAP) was endorsed by the Shire of East Pilbara Council, and was sent to Reconciliation Australia for review and endorsement. The RAP provides us the opportunity to turn good intentions into real actions.*

*We have designed the plan to integrate with our Strategic Community Plan and Corporate Business Plan, so our Reconciliation actions will be defined and measurable as we move forward.*

*Tourism has been a major priority for the Shire for several years now, as we know that the region has a lot to offer in the way of stunning natural vistas and unique adventures to be had. We launched the Pilbara East App, which will highlight the natural wonders of the area, while putting our local businesses in a spotlight, and their role in bringing character and flavour to the things to explore in our region.*

*Council also adopted the Recreation Master Plan for incorporation into our Long Term Financial Plan, to provide achievable actions for our community's priorities.*

*I thank you for your attendance at today's meeting and commend the 2021/22 Annual Report for your consideration.*

## **6 CONSIDERATION OF THE SHIRE OF EAST PILBARA 2021/22 ANNUAL REPORT**

Council accepted the Annual Report for the 2021/22 financial year at its Ordinary Meeting held on 26 May 2023.

In accordance with section 5.27 of the Act and Regulation 15 of the *Local Government (Administration) Regulations 1996*, electors present at the Annual General Meeting of Electors were invited to raise for discussion any matters concerning the content of the Annual Report and Financial Statements.

[Attachments\Annual Report 2021-22 FINAL PRINT.pdf](#)

<https://www.eastpilbara.wa.gov.au/documents/1056/annual-report-20212022>

**ELECTOR MEETING RESOLUTION / OFFICER'S RECOMMENDATION**

**Moved:** Cr McWhirter-Brooks

**Seconded:** Cr Kular

**That the Shire of East Pilbara Annual Meeting of Electors receive the President's Report and the Annual Report for the 2021/22 Financial Year.**

**CARRIED UNANIMOUSLY  
RECORD OF VOTE 9/0**

**For:** Shire President, Deputy Shire President, Councillors Anick, Baer, Coppin, Kular, Lockyer, Landy, Mortimer

**Against:** Nil

At this point in the meeting Electors present were invited by the Shire President to come forward with any Statements or Questions they may have for the Council.

**Mr Grant Brooks** addressed the Council and thanked them for:

- Significant Infrastructure improvements in Newman.
- Mr Brooks advised he is active in the CRC and Tourist Association and acknowledged that work carried out by Council had resulted in an increase in tourism in the region, and had attracted very positive visitor feedback on the Town and surrounds.

Mr Brooks also put forward the following for Council consideration:

- The provision of more industrial land for Newman.
- For Council to continue to lobby State Government vigorously for additional State Housing in Newman.
- Sealing and improvements to be made to some roads into Town, cited Hillside Road as an example

The Presiding Member thanked Mr Brooks for his time and his complimentary dialogue with assurances that Council will take on board his points for consideration to action.

**7 GENERAL BUSINESS**

In accordance with Section 5.27 of the *Local Government Act 1995*, and Regulation 15 of the *Local Government (Administration) Regulations 1996*, electors present at the Annual General Meeting of Electors were invited to raise any items of general business for discussion.

No general business items were raised.

**8 CLOSURE**

The Shire President declared the Shire of East Pilbara Annual Electors Meeting held on 30 June 2022 closed at 10.43am.



# Annual Report 2021/2022

Shire of **EAST**  
**Pilbara**  
THE HEART OF THE PILBARA

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

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





# About Us

The Shire of East Pilbara - Heart of the Pilbara - is 33% larger than the State of Victoria. Driving east to west takes two days, and six hours from north to south.

The region is rich in Aboriginal heritage, with the Nyiyaparli people and their culture dating back 41,000 years.

Our towns are Newman, Nullagine and Marble Bar, and our Aboriginal Communities include Goodabinya, Irrungadji, Jigalong, Kiwirrkurra, Kunawarritji, Parngurr, Punmu and Warralong. At least 13 Aboriginal groups hold Native Title determinations. They include Lappi Lappi, Ngulupi, Ngururrpa, Ngurra Kayata, Ngurrara, Martu, Kulyakartu, Ngangumarta, Ngarla, Nyamal, Palyku and Nyiyaparli people.

The Shire has a strong mining industry, and a growing tourism industry, the latter of which shines a spotlight on our stunning natural landscapes and cultural heritage.

The Shire plays a vital role in facilitating services to be provided by others or in partnership; influencing decisions made by others that significantly impact community outcomes; and advocating to State and Federal governments and regional agencies for the recognition, funding, policy and planning support of regional initiatives.

Shire of EAST  
Pilbara 1972



372,571sq km



3,047km of unsealed roads  
263km of sealed roads

21.6%

of our Shire's population  
was born overseas\*

17.9%

Aboriginal and/or Torres Strait  
Islander population\*

\* Data is collected from 2021 Census



# President's Report

It is my privilege to present this year's Annual Report. It is one of our most important documents, as it clearly and succinctly lays out the achievements, updates and state of the Shire of East Pilbara, and how we are performing in our duty for the Shire's residents.

In 2021/2022, the Shire went to great strides to provide services, opportunities and activities to and for the community.

We are proud to announce that this year, our Reconciliation Action Plan - Reflect (RAP) was endorsed by the Shire of East

Pilbara Council, and was sent to Reconciliation Australia for review and endorsement.

The RAP provides us the opportunity to turn good intentions into real actions. We have designed the plan to integrate with our Strategic Community Plan and Corporate Business Plan, so our Reconciliation actions will be defined and measurable as we move forward.

Tourism has been a major priority for the Shire for several years now, as we know that the region has a lot to offer in the

way of stunning natural vistas and unique adventures to be had.

We launched the Pilbara East App, which will highlight the natural wonders of the area, while putting our local businesses in a spotlight, and their role in bringing character and flavour to the things to explore in our region.

Council also adopted the Recreation Master Plan for incorporation into our Long Term Financial Plan, to provide achievable actions for our community's priorities.

# CEO's Report



The Annual Report is our organisation's opportunity to report back to the community on what we've delivered over the past 12 months.

This year the Shire commenced on planning and delivery of upgrades at Newman and Marble Bar Airports, the Newman Aquatic Centre, and the Liquid Waste Facility, to the inception of the Reconciliation Action Plan, and the Waste and Recycling Guide.

Thank you to everyone who participated in the Strategic Community Plan (SCP)

consultation. The information gathered was instrumental in the Plan's major review. We are aligning our community's priorities with our organisation's plans.

All our other Intergrated Planning and Reporting Framework documents will now align with the SCP, so we can be confident in the knowledge that any change and money spent is beneficial and prioritised by the community's benefit and expectations.

We have been using this information in our Advocacy

efforts at an industry, State and Federal level, to advocate for funding and support to improve our community's future.

In addition to taking a look back on the year that was, I am also pleased provide an insight into our plans for the coming 2022/2023 year, with a two-page spread looking at just some of the projects, services and upgrades we intend to provide throughout the year. It proposes actions that align with the strategic documents we have designed in consultation with the community, for the benefit of generations to come.

# Councillors 2021/2022



**Anthony Middleton**  
Shire President  
**South Ward**  
shirepresident@eastpilbara.wa.gov.au

During the preparation of this document, the Shire of East Pilbara community and organisation lost one of its champions.

*Anita Grace*

*2 July 1957 - 14 August 2022*

Throughout her 26-year tenure on Council, Cr Grace served as Deputy President for seven years, and also served on many committees. Cr Grace was instrumental in the formation of the Newman Women's Shelter and supported many local organisations.



**Anita Grace**  
**South Ward**  
Years of service: 1996 - 2022



**Gerry Parsons**  
**South Ward**  
Years of service: 2011 - 2021



**Langtree (Lang) Coppin OAM**  
**North Ward**  
L.Coppin@eastpilbara.wa.gov.au



**Karen (Lou) Lockyer**  
**South Ward**  
L.Lockyer@eastpilbara.wa.gov.au



**Holly Pleming**  
**South Ward**  
Years of service: 2019 - 2022



**Stacey Smith**  
**Lower Central Ward**  
S.Smith@eastpilbara.wa.gov.au



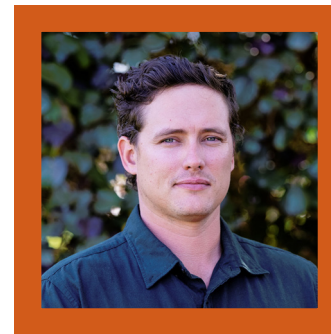
**Adrienne Mortimer**  
**North West Ward**  
A.Mortimer@eastpilbara.wa.gov.au



**Wendy McWhirter-Brooks**  
Deputy President  
**Central Ward**  
w.mcwhirter-brooks@eastpilbara.wa.gov.au



**Annabell Landy**  
**East Ward**  
ALandy@eastpilbara.wa.gov.au



**Matthew Anick**  
**South Ward**  
MANick@eastpilbara.wa.gov.au



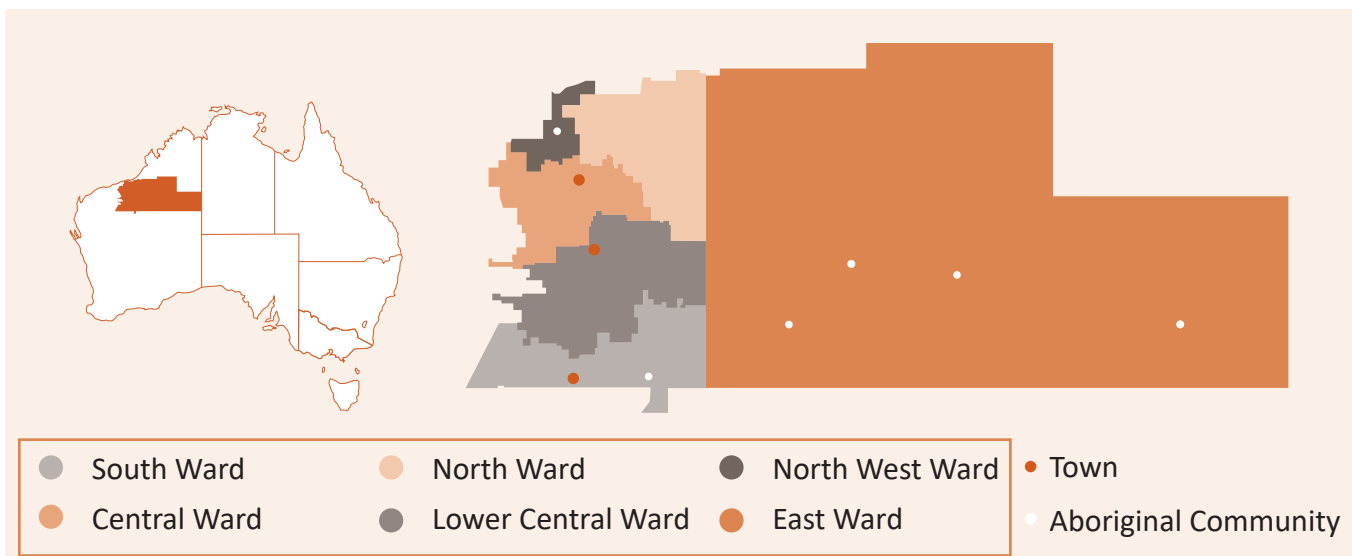
**Peta Baer**  
**South Ward**  
PBaer@eastpilbara.wa.gov.au



**David Kular**  
**South Ward**  
DKular@eastpilbara.wa.gov.au

# Councillor Attendance

Councillor	Ward	Ordinary Council Meetings Attended	Committee Meetings Attended
Cr Anthony Middleton	South	10/11	6
Cr Anita Grace	South	7/11	N/A
Cr Gerry Parson	South	2/3	1
Cr Lang Coppin	North	10/11	3
Cr Karen Lockyer	South	10/11	5
Cr Holly Pleming	South	7/7	1
Cr Stacey Smith	Lower Central	9/11	N/A
Cr Adrienne Mortimer	North West	7/11	N/A
Cr Wendy McWhirter-Brooks	Central	11/11	3
Cr Annabell Landy	East	8/8	N/A
Cr Matthew Anick	South	8/8	N/A
Cr Peta Baer	South	8/8	2
Cr David Kular	South	1/1	N/A



# Executive Management

**Steven Harding**  
**Chief Executive Officer**

- Strategic Corporate Planning
- Corporate Marketing & Communications
- Organisation Oversight & Administration of Shire Resources
- Implementation of Council Policies & Decisions
- People and Culture Services



**Emma Landers**  
**Deputy CEO and Director Organisation Development**

- Advocacy
- 2050 Plan
- Business Improvement
- Special Projects
- Stakeholder Management
- Organisational Strategy & Performance
- Community Consultation & Engagement
- Partnership Development
- Grants (incoming & outgoing)
- Martumili Centre - Exhibition & Gallery
- Reconciliation Plan & Cultural Development



**Eric Plet**  
**Director Community Services**

*Lisa Clack (Until Oct 2021) and  
Emma Landers (Until Dec 2021)*

- Aquatic Services
- Recreation Services
- Sports & Club Development
- Activation & Events
- Emergency Services
- Youth Services & Development
- Place Management Newman & Rural
- Community Development
- Library Services
- Community Safety & Ranger Services



**Stephen Leeson**  
**Director Corporate Services**

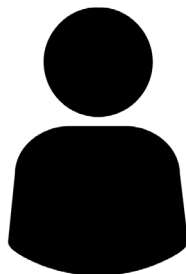
- Finance
- Governance
- Strategic Workforce & Corporate Business Plans
- Customer Service & Bookings
- IT Strategy & Management
- Records Management
- Asset Management - Planning
- Work Health & Safety
- Internal Audits
- Procurement



**Director Infrastructure Services**

*Raees Rasool (Until Aug 2021) and  
Bart Servaas (Until Feb 2022)*

- Civil Operations
- Infrastructure Design & Development
- Infrastructure Maintenance
- Parks & Gardens
- Capital Projects Management & Delivery
- Waste Management
- Road & Drainage
- Wastewater Service
- Fleet Management



**Vic Etherington**  
**Acting Director Commercial Services**

*Ben Lewis (Until Sep 2021)  
and Bill Burke (Until Apr 2022)*

- Aviation Services
- Contracts and Leasing
- Economic Development
- Building Services
- Strategic & Statutory Town Planning
- Environmental Health
- Property Management



# Workforce Summary

Shire of East Pilbara	2020/2021	2021/2022	Trend
Total Staff Numbers (including Casual)	~200	160	▼
Full Time Equivalent Staff	100.11	149.09	▲
Employment - Aboriginal Australian	19.81%	28.50%	▲
Employment - Women	61.84%	59%	▼

*Below: Regulation 19B of the Local Government Regulations 1996 requires the reporting of the number of employees within the Shire of East Pilbara with an annual salary of \$130,000 or more.*

Salary Range (\$ per annum)	Total
10,000 - 130,000	135
130,000 - 140,000	3
140,000 - 150,000	7
150,000 - 160,000	0
160,000 - 170,000	0
170,000 - 180,000	0
180,000 - 190,000	1
190,000 - 200,000	2
200,000 - 210,000	2
210,000 - 220,000	0
220,000 - 230,000	0
230,000 - 240,000	0
240,000 - 250,000	0
<b>Total</b>	

*The Chief Executive Officer total remuneration package is \$265,650.*

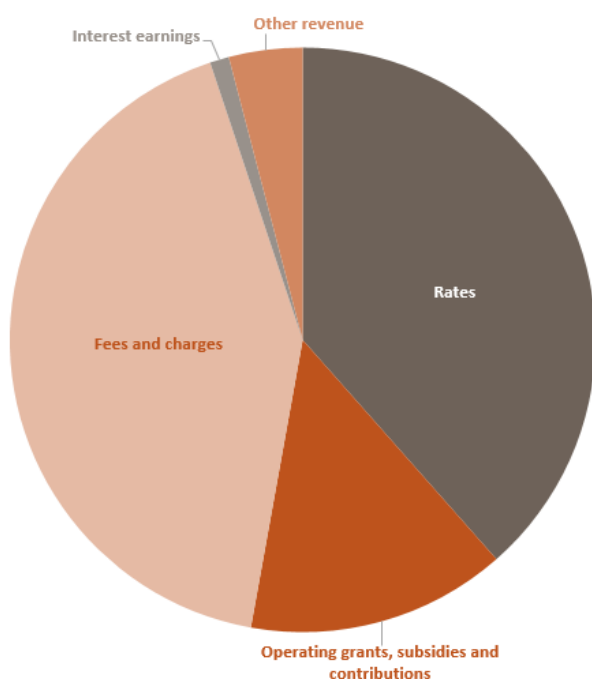




# Financial Summary

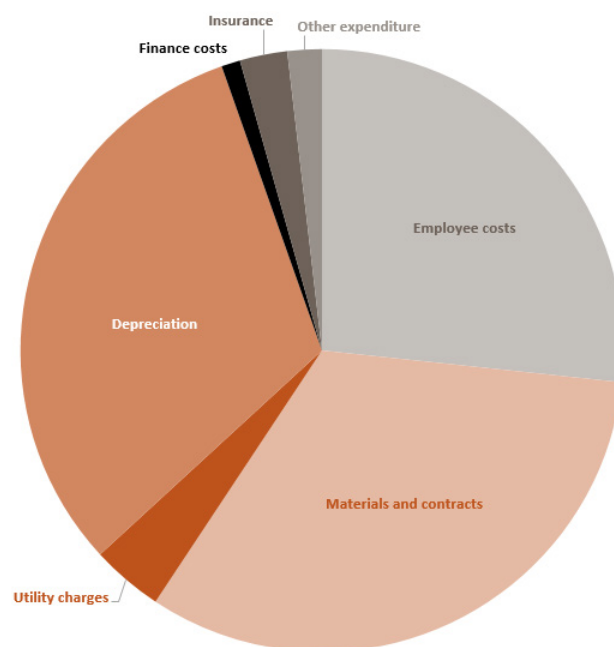
## Finance 2021/2022

Operating revenue	\$
Rates	21,181,469
Operating grants, subsidies and contributions	7,889,391
Fees and charges	23,132,292
Interest earnings	578,778
Other revenue	2,238,295
<b>Total operating revenue</b>	<b>55,020,225</b>



## Operating expenses

	\$
Employee costs	13,635,742
Materials and contracts	16,673,452
Utility charges	1,969,104
Depreciation	16,061,765
Finance costs	515,827
Insurance	1,301,887
Other expenditure	942,416
<b>Total operating expenses</b>	<b>51,100,193</b>



Shire of East Pilbara	2020/2021	2021/2022	Trend
Total Number of Rateable Properties	4874	4874	-
Minimum General Residential Rate	663	715	▲
Rates Levied (excluding services)	\$14,327,704	\$21,181,469	▲
Operating Revenue	\$43,780,896	\$55,020,225	▲
Total Assets	\$307,342,079	\$379,105,900	▲
Capital Grants Revenue	\$7,262,953	\$6,509,379	▼
Operating Grants Revenue	\$5,849,232	\$7,889,391	▲
Contracts Awarded	\$20,390,000	\$34,090,000	▲

# Shire of East Pilbara: 2021-2022 at a glance

## Economic



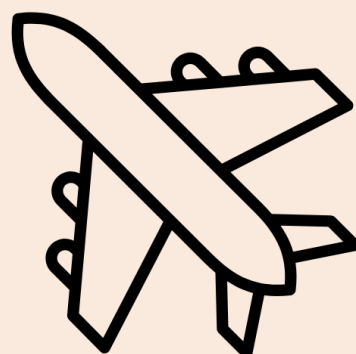
**38.1%\***

Employed in the iron  
ore mining industry

**NEWMAN**

Airport Passengers

**365,062**



**\$32B**

commodities  
mined in 2021

**\$31,346.49**

in Community Assistance Grants  
Program funding provided

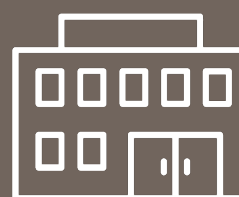
## Shire

**Planning  
Applications**

**41**

**Building  
Permits**

**106**



**Facilities  
Bookings**

**Artworks created  
at Martumili**

**1699**

**Artworks sold at  
Martumili**

**1597**

**4922**

# East Pilbara Population

# 9,760

**Median Age**  
34



**3,550**  
Private dwellings



## New Zealand

Highest population of residents born in another country (6.8%), other than Australia

# 74.9%

of the 5,042 people in the labour force, aged 15 and over, work full time

# 930 Volunteers



# 2.9

Average household population

\* Data is collected from 2021 Census

# Statutory Information

## Official Conduct Report

Section 5.121 of the Local Government Act 1995 (“the Act”) requires the Shire to report on the number, if any, of complaints that result in a finding under section 5.110(2)(a) of the Act, that a minor breach has occurred. The Shire received no such complaints during the 2021/2022 financial year.

## Freedom of Information

The Freedom of Information Act

1992 gives the public the right to access documents held by the Shire of East Pilbara, subject to the exemptions in the Act.

## Recordkeeping Statement

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

The Shire’s current record-keeping plan, RKP 2018028,

was submitted to the State Records Office and subsequently approved on 12 December 2019. In accordance with the State Records Act 2000, the plan is to be reviewed within the next five years and submitted to the State Records Office by 12 December 2024.

**13,661**  
Records captured  
in 2021/2022



*Progress made on our Disability Access and Inclusion Plan is required for the Disability Services Act 1993. This is a snapshot of what we submitted to the State Government at the end of the 2021-2022.*

# Access and Inclusion Plan

## **General Services and Events**

The Shire embedded accessibility, inclusivity and liveability of the community into the review of the Strategic Community Plan.

Accessibility and inclusion forms part of planning for events, and facilities are chosen for maximum inclusivity.

## **Buildings and Facilities**

Accessibility and inclusion is a feature of all Shire planning

and design for new facilities. Shire administration buildings are accessible with ramps and handrails provided in both Newman and Marble Bar. The Marble Bar Civic Centre and Nullagine's Gallop Hall are accessible and include a wheelchair-accessible bathroom.

We also undertook an accessibility access audit of all our Shire buildings.

## **Information and Communication**

Following the popular

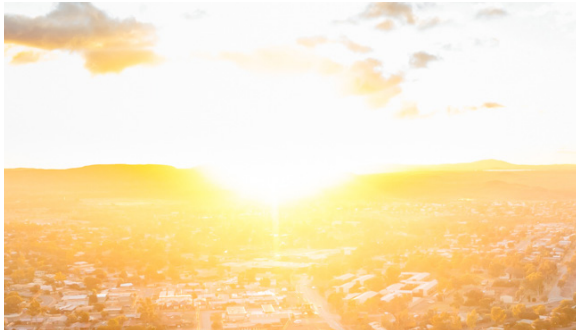
Communication Boards' installation in local parks in Newman, Nullagine and Marble Bar, we broadened these out and placed them in the Newman and Marble Bar Aquatic Centres.

The Communication Boards are a tool for low-verbal or low-literacy people to communicate their needs by pointing to a picture on the board, which has a corresponding word underneath. This enables communication in an accessible and inclusive way.





- Completed annual inspection of all public building in the Shire, including public buildings on mine sites.
- Improved event planning approval processes for customers by combining required information into one form, rather than different forms across several departments, to help with health and other approvals.
- Began helping other Local Governments and private enterprises with their permits, which brought in another source of revenue.
- 3 new maps were produced for the Shire's three towns.
- Secured a 5-year partnership with BHP for Martumili.
- Investigated tourism kiosks for Newman, Marble Bar and Nullagine, to promote activities and exploration throughout the Shire, in the following financial year.
- Reopened Nullagine Caravan Park after it was closed following the December 2020 flooding incident.
- Achieved the highest sales record ever, through commercial sales at the Martumili Gallery, online and with gallery partners.
- Secured \$300,000 funding for the Warrarnku Ninti | Kujungka project, comprising of a 2-year program of activities in engaging emerging artists in the creation of new works.



## Strategic Community Plan

In November 2021, the Shire undertook community and stakeholders consultation to update the Strategic Community Plan.

The Shire used the information gathered from the community to identify the aspirations and priorities of the community, for future delivery of Shire services, priorities and infrastructure.

The completed plan will be adopted by Council in the 2022/2023 financial year, and will be the overarching strategic document to inform other shire plans, which will guide the Shire to deliver the community's vision.



## Pilbara Light Show

The Shire of East Pilbara held the inaugural Pilbara Light Show in June 2022, which featured Martumili artwork projected using lights, on a giant screen.

The use of the light projection enabled the artwork to appear as if it were moving, which, when coupled with the auditory sound of crackling fire and the feeling of sand beneath your feet, provided an experience unlike anything else.

The three-day event tied in with NAIDOC Week, and was made possible with Presenting Partner BHP and major sponsor BTP Group.

The free event was almost completely booked out across the three days.



## Launched Pilbara East App

In an effort to promote the region, the Shire of East Pilbara worked with partners to produce the Pilbara East brand and app.

The Pilbara East brand focuses on promoting the region as an untamed, untouched oasis full of natural and cultural wonders.

The app and planned website, enables local businesses to promote their services to potential visitors.

Future version of the app will include maps and points of interest for people to visit, as well as listing what events the Shire and other groups have taking place in the region.



## Martumili brightens Sydney

Martumili Artists was selected to light up the Sydney Opera House in May and June 2022, as part of Vivid Sydney. Vivid Sydney is an annual festival of Light, Music, Ideas and Food, and Martumili's artwork

'Yarrkalpa- Hunting Ground, Parngurr Area (2013)' was brought to life using light projection by Currious Studios and soundscape by Electric Fields Music.

The artwork was created by eight senior Martu women, and the work teaches people how Martu people lived and continue to live.

The presentation was a 15 minute AV projection adapted from the artwork, and projected several times a night over a 23-day period.

# Social 2021/2022 Achievements

**Outcome: Harmonious communities sharing strong community connections.**

- Newman Aquatic Centre had a 36% increase in attendance, and 32% increase in income (despite closing 7 weeks early for the season).
- Work began on the Newman Aquatic Centre upgrade, with the replacement of the damaged pool liner.
- Rural Fitness Centre memberships in Marble Bar and Nullagine increased.
- The East Pilbara Strategic Recreation Masterplan and Implementation Plan was adopted.
- Workshops and events were held to expand and assist local community groups.
- 32 Community Assistance Grants were approved, valued at over \$31,000.
- Citizenship Ceremonies (with attendance by WA State MLA, and the first Nullagine ceremony) were held in the East Pilbara.
- Events throughout the year included Thank a Volunteer & Sports Star Awards; Concert on the Green; Christmas festivities and Lights Tour; Australia Day across all three towns, Welcome to Newman; RottoSwim Challenge; Newman Triathlon; Reconciliation Ball; WA Day in all three towns; and the NAIDOC Opening Ceremony in Newman.
- Community Wellbeing events included: rural art workshops; Rowan's Walk in Newman; R U OK Day.
- Christmas Pool Party attendance tipped over 600 people, and Australia Day attendance doubled to over 260 people.
- 120 people attended the Mother's Day Classic.
- Youth Events: Youth Week; International Women's Day celebration; the inaugural International Men's Day celebration; Christmas Party; and Christmas Lunch.
- Delivered the Nullagine Colour Run during the Martu Youth Festival.
- Created the Newman Library Facebook page.
- Over 500 enrolments for Swim School in Newman.
- Marble Bar Swimming Pool was opened for 1262 hours.
- Creche attendance increased 14.4% and income increased 4%.
- Partnered with Marble Bar Police to host a Halloween Disco for young people.
- Partnered with Nullagine Police to deliver an October School Holiday Blue Light Disco.
- Delivered multiple Social Inclusion and Disability workshops with Inclusion Solutions.
- Introduced four new programs: Junior Lifeguard Club, Living with Water StoryTime, Multisport and adult swimming lessons.
- Introduced Aquafit in Term 1 of 2022, and the Department of Education delivered VacSwim and in-term swimming lessons.
- Changed 180 minute sessions to 90 minutes at creche, to double available spots.
- Successful funding application to implement a RYDE program in Newman, to support young learner drivers to gain their 50 hours of supervised driving.
- Agreement put in place with the Newman Women's Shelter to support the Martu Night Patrol.
- Library Services obtained a grant to purchase and deliver Virtual Reality goggles for young people.
- Increased the Shire's e-resource Library catalogue to now include BorrowBox, Libby, Hoopla, Story Box Library, Online Book Club, Biodiversity Heritage Library and Open Library.
- Marble Bar Book Exchange Barrow began.





## CCTV Tender Phase 1 and 2

CCTV Tender Phase 1 and 2 was undertaken by using the WALGA Preferred Supplier Plan, inviting submissions from 4 suppliers.

Partnered with BHP to deliver the project for the community.

Phase one of the project took place at the end of 2021, and is worth \$757,000 and includes the installation of cameras in Newman hotspots. Locations will include installation around the Newman town centre, Newman Aquatic Centre, Newman Recreation Centre and more.

CCTV cameras are planned in high-traffic areas, and we will work towards Phase 3.



## Moving Forward Program

The Shire of East Pilbara was successful in its funding application with the Department of Justice to implement the Moving Forward Program.

The aim of the program is to provide education to young people around anti-social behaviours and reduce youth offending in the region.

The program will use three avenues to improve young people's education about the consequences of anti-social behaviour, volatile substance abuse and stealing vehicles.

The program will include a mural project in Newman, hip-hop music workshops and the Key to Life Program.



## Reconciliation Action Plan

Reconciliation Action Plan Reflect was endorsed by the Shire of East Pilbara Council, and was sent to Reconciliation Australia for review and endorsement.

The Reconciliation Action Plan Reflect provides an opportunity for our organisation to turn good intentions into real action and to rise to the challenge of reconciling Australia. A RAP takes a holistic approach to create meaningful relationships, enhanced respect and promote sustainable opportunities for Aboriginal and Torres Strait Islander Peoples.

The Shire of East Pilbara is committed to completing the actions and deliverables in the plan.



## Multipurpose Courts Built

Construction of the multipurpose courts was completed and provides upgraded playing services for many sports.

The courts were previously for netball, but now also include the capacity for basketball and tennis to be played on the surfaces.

The Shire of East Pilbara implemented the ability for the community to make bookings through the website, in addition to over the phone.

The courts' surface is competition-grade and may encourage bigger competitions and tournaments to be played in Newman.



- The award-winning design for the Reverse Osmosis Plan at Cape Keraudren is now functioning, providing drinkable water to visitors.
- The ongoing recovery works from the 2020 Nullagine flood were finalised early in the year.
- The street sweeper being used in Marble Bar was implemented in Newman and Nullagine.
- The exterior of the Newman Aquatic Centre was painted in Shire Branded Aquatic colours.
- Recommissioned of the Town Square's AV system.
- Began the construction of the ponds at the Liquid Waste Facility.
- Increased the amount of footpath construction in the Shire of East Pilbara, as a result of a successful grant application.
- Achieved an increased volume of grants for our Shire's Indigenous roads.
- Reopened the historical Corunna Downs airstrip for use while the Marble Bar Airport was being upgraded.



## Landfill Management

The Shire of East Pilbara assumed management of the Newman Waste Management Facility landfill.

It allows the Shire to operationally-manage the facility on the ground, after being contracted out for 20+ years.

As a result, there was additional recruitment of staff, and enable the ability to select the improved and appropriate equipment to run and extend the life of the landfill.

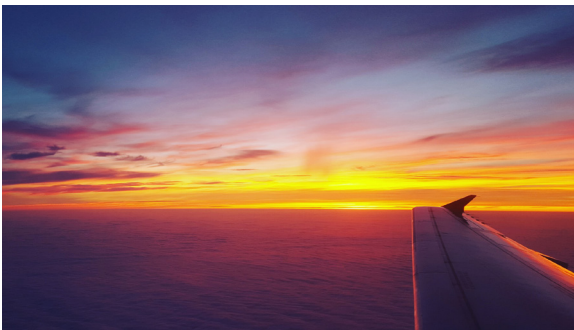
This now increases the recycling and recovery methods on site, for improved environmental sustainability benefits for the years to come.



## Newman Airport Upgrades

The tarmac area at the Newman Airport (with work provided in-house) was enlarged for tractors, trolleys and stairs, for Virgin Australia and QANTAS.

Looking forward to the 2022/2023 financial year, the Shire will be completing the design for an upgraded baggage carousel, and we will also be going out for tender for the runway lighting upgrades.



## Marble Bar Airport Upgrades

Undertook a joint Marble Bar Airport upgrade between Local Government and industry.

The purpose of these upgrades were to enable the operation of jet aircraft, and improved access to the region, and enable 100+ seater passenger jets to land there.

This includes extending the existing runway, strengthening and widening the pavement, and construction of a new taxiway and apron area.

Remaining works will take place in 2022/2023 and include a new car park, access road and terminal building.



## Wastewater Treatment Plant

The Shire obtained the approvals needed, including State Government approvals, for the emergency bypass at the plant. With these approvals, the emergency bypass will be completed in the 2022/2023 financial year.

Licence applications for the proposed upgrades to the plant have been lodged.

This is just one portion of planned projects to upgrade the Wastewater Treatment Plant, which is vital infrastructure for the Newman community.

Future upgrades will provide improved and efficient wastewater processing in the community.

# Natural Environment 2021/2022 Achievements

Outcome: Valued iconic Pilbara environmental assets and biodiversity.

- Won the WA Regional Waste Award at the 2022 WasteSorted WA Awards.
- A total of 1.9 million containers were refunded in the 2021/2022 financial year.
- Released the Waste and Recycling Guide for residents and visitors, with information presented in pictorial form, as well as English and Martu Wangka.
- All eligible Shire residential properties now have Colorbond roofing and solar panels, which is the culmination of a 5-year program.
- Developed a plan to plant over 300 trees in Newman.



## WasteSorted WA Awards

The Shire of East Pilbara won the WA Regional Waste Award at the 2022 WasteSorted WA Awards.

The Shire was nominated in recognition of the environmental and recycling projects undertaken in the region, and the breadth of their success in the community.

The award included recognition of our waste education program, undertaking and the success of recycling in Newman, reducing recycling contamination levels by 71%, the success with the Bin Tagging Program, and the introduction of infrastructure for safe disposal of waste.

The Shire received the award on 19 May 2022.



## Containers for Change

A total of 1.9 million containers were refunded in the 2021/2022 financial year.

That is 1.9 million containers kept out of landfill, which has improved recycling in the community, while also putting a little bit of money back into residents' pockets, while also supporting local volunteer clubs and organisations.

Since opening in Oct 2020, the East Pilbara Refund Point has now refunded 3.3 million containers, a massive achievement for a community that didn't even have a recycling service in 2020

The operation of the East Pilbara Refund Point, open on Saturdays, has also increased local employment.



## Waste and Recycling Guide

The Shire of East Pilbara released the Waste and Recycling Guide for residents and visitors, with information presented in pictorial form, as well as English and Martu Wangka.

The guide was printed on recycled paper and included information on waste avoidance, bin placement on the kerb, information on landfill, Containers for Change and bulk waste disposal in the region.

The books were provided to Newman residents via a letter drop in May 2022.

Coinciding with the release of the Guide, was a series of three waste education videos (in English and Martu Wangka).



## Greening Up Newman

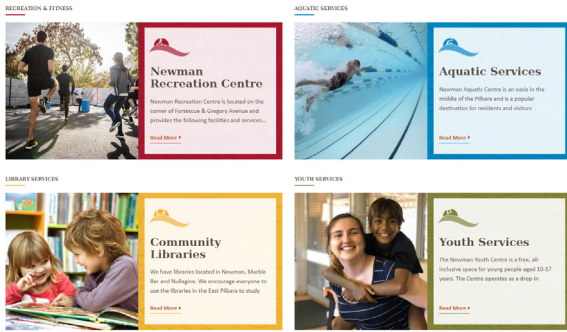
We increased the capacity for landscaping, with the plan to plant over 300 trees in Newman.

As part of this \$20 million project, the plan is to increase the irrigation infrastructure of the town's public open spaces, which will also divert treated wastewater away from the P1 drinking zone at the wetlands, to a P3 zone.

Once completed, the project is designed to improve the aesthetic appearance of Newman, while also helping to assist cooling the hot climate in Newman.



- Began a review of our Asset Management through the updating of Asset Management Plans.
- The 2021/2022 Rates model (six categories) added an additional \$7 million raised in rates.
- Introduced Mandatory Accountable and Ethical Decision-Making training for all staff.
- Completed the Rating Strategy 2021 - 2026.
- Introduced a new Financial Hardship Policy.
- Undertook a reduction in Outstanding Sundry Debt.
- Adopted a Code of Conduct for Employees.
- Undertook website publications compliance.
- Replaced the online booking system with Room Manager for Yurlu Caravan Park and Cape Keraudren.
- Averaged a three-day turnaround for building permits.
- Organisation COVID-19 measures were introduced.
- Undertook the Staff Wellbeing Program, which provided flu and Hepatitis vaccinations.
- Undertook ergonomic assessments of employee office spaces, and began rolling out ergonomic furniture.
- Had increased exposure of the Shire's projects and achievements through social media channels.



## Launched new Shire Website

The Shire completed a \$150,000 project to create a new Shire website, a Councillor Portal and an intranet.

The new Shire of East Pilbara website launched on 23 December 2021 and introduced a raft of new features for the community, including the ability to subscribe to news, events and road report information. Functionality improvements included a more intuitive website layout, a text-reader function, and the ability to adjust text size and contrast colours.

The other two internal sites provide easy sharing of information to allow for greater efficiency in the Shire.

## Equipment Upgrades

The Shire provided Councillor equipment upgrades, including meeting rooms' infrastructure, and MS Teams. Shire staff additionally began using the 3CW phone system.

This upgrade enabled staff to work through COVID-19 periods when close contacts were unable to be in the office, provided server access on business trips, and reduced paper being used by Councillors and Staff.

The hardware and software upgrades improved efficiency across different areas of the Shire of East Pilbara, and have improved information-sharing.



## Local Government Elections

The Shire held its Ordinary election in October 2021 for seven positions across different Wards. In addition to the re-election of several Councillors, the election also resulted in three new Councillors: Annabell Landy, Matthew Anick and Peta Baer.

Towards the end of the financial year, the Shire also held an Extraordinary to fill a vacancy on Council.

Cr David Kular was elected in June 2022.

## Organisation Structure

The Shire updated the Organisation Structure to include a new portfolio called Organisation Development, to focus on advocacy, grants and partnerships.

The region has a lot to offer the Shire, the community, business owners and individuals, and Organisation Development will help to foster and strengthen relationships between Government and community.

Advocacy is an important part of the Shire, as it feeds into the Strategic Community Plan, which outlines the community's priorities for the region's future. The Shire will use that document and advocate for funding and support to improve our community.

# Major Initiatives 2022-2023



**\$2.76m - Newman Aquatic Centre Renewal**

Project	\$
Cape Keraudren potable water	\$200,000
CCTV Stage 2	\$374,000
Waste Services improvements	\$500,000
Newman Airport lighting upgrade	\$4M
Newman Liquid Waste Facility	\$8.8M
Marble Bar airstrip upgrade	\$14M



In 2022/2023, the Shire of East Pilbara will be launching its first Reconciliation Action Plan - Reflect.

A Reconciliation Action Plan (RAP) provides an opportunity for our organisation to turn good intentions into real action and to rise to the challenge of reconciling Australia. A RAP takes a holistic approach to create meaningful relationships, enhanced respect and promote sustainable opportunities for Aboriginal and Torres Strait Islander Peoples.

The RAP- Reflect is one of the Shire's strategic documents, which means it informs, and is informed by, the Shire's Strategic Community Plan and Corporate Business Plan.

The document is the first of four RAPs produced as part of the Shire's commitment to Reconciliation with our First Nations Peoples.

Shire of **EAST Pilbara**  
THE HEART OF THE PILBARA



**Reconciliation Action Plan**  
Nov 2022 - Nov 2023

*Reflect*

## Emu Oval Sports Lighting



The Shire will complete this \$370,000 project that was identified in the Strategic Recreation Masterplan.

The project will include the installation of two additional light pole towers, and changing all existing lighting fixtures to LED technology. The upgrade will benefit small-ball sports and general use.

## Delivery of Shire Events

The Shire of East Pilbara intends to provide a vibrant and diverse range of events for the communities across Newman, Nullagine and Newman.

The \$400,000+ events program includes grant funding from various sources, and will be used throughout the year for town favourites, new events and returning events.



## Yurlu Caravan Park Upgrades



We are planning a variety of aesthetic, infrastructure and operational changes at Yurlu Caravan Park, which will begin throughout the financial year with a \$250,000 budget.

Upgrades include planting trees and greenery, layout updates and planning for more features and accommodation types.

# Financial Report

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

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

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

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

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

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

**Statement by Chief Executive Officer**

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

Signed on the 13<sup>th</sup> day of May 2023

  
\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Steven Harding



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

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Revenue</b>				
Rates	26(a),2(a)	21,181,469	21,015,600	14,327,704
Operating grants, subsidies and contributions	2(a)	7,889,391	4,993,200	5,849,232
Fees and charges	25(c),2(a)	23,132,292	21,840,000	21,691,386
Interest earnings	2(a)	578,778	406,800	447,855
Other revenue	2(a)	2,238,295	1,183,100	1,464,720
		55,020,225	49,438,700	43,780,897
<b>Expenses</b>				
Employee costs		(13,635,742)	(14,067,500)	(13,297,414)
Materials and contracts		(16,673,452)	(20,502,700)	(13,980,130)
Utility charges		(1,969,104)	(2,036,200)	(1,722,437)
Depreciation	10(a)	(16,061,765)	(16,900,100)	(17,671,266)
Finance costs	2(b)	(515,827)	(248,600)	(170,308)
Insurance		(1,301,887)	(1,174,600)	(1,007,578)
Other expenditure	2(b)	(942,416)	(734,200)	(1,461,106)
		(51,100,193)	(55,663,900)	(49,310,239)
		3,920,032	(6,225,200)	(5,529,342)
Non-operating grants, subsidies and contributions	2(a)	6,509,379	6,168,800	7,262,953
Profit on asset disposals	10(b)	76,352	152,800	104,147
Loss on asset disposals	10(b)	(145,702)	(185,800)	(402,571)
Fair value adjustments to financial assets at fair value through profit or loss		4,996	0	0
		6,445,025	6,135,800	6,964,529
<b>Net result for the year</b>		<b>10,365,057</b>	<b>(89,400)</b>	<b>1,435,187</b>
<b>Other comprehensive income for the year</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	1,224,731	0	(10,939,158)
<b>Total other comprehensive income/(loss) for the year</b>	17	<b>1,224,731</b>	<b>0</b>	<b>(10,939,158)</b>
<b>Total comprehensive income for the year</b>		<b>11,589,788</b>	<b>(89,400)</b>	<b>(9,503,971)</b>

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



SHIRE OF EAST PILBARA  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2022

	NOTE	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	34,028,491	47,848,122
Trade and other receivables	5	3,392,276	3,581,371
Other financial assets	4(a)	42,637,421	19,951,682
Inventories	6	255,878	95,483
Other assets	7	4,261,841	400,292
<b>TOTAL CURRENT ASSETS</b>		<b>84,575,907</b>	<b>71,876,950</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	10,026	8,420
Other financial assets	4(b)	97,255	92,259
Property, plant and equipment	8	69,243,644	69,399,632
Infrastructure	9	225,179,068	226,706,458
<b>TOTAL NON-CURRENT ASSETS</b>		<b>294,529,993</b>	<b>296,206,769</b>
<b>TOTAL ASSETS</b>		<b>379,105,900</b>	<b>368,083,719</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	6,477,223	5,682,920
Other liabilities	13	3,744,310	3,524,216
Borrowings	14	384,436	466,132
Employee related provisions	15	1,245,399	1,172,391
<b>TOTAL CURRENT LIABILITIES</b>		<b>11,851,368</b>	<b>10,845,659</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14	2,008,676	2,393,112
Employee related provisions	15	143,553	206,840
Other provisions	16	15,795,637	16,921,230
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>17,947,866</b>	<b>19,521,182</b>
<b>TOTAL LIABILITIES</b>		<b>29,799,234</b>	<b>30,366,841</b>
<b>NET ASSETS</b>		<b>349,306,666</b>	<b>337,716,878</b>
<b>EQUITY</b>			
Retained surplus		158,939,675	159,103,801
Reserve accounts	29	68,580,931	58,051,748
Revaluation surplus	17	121,786,060	120,561,329
<b>TOTAL EQUITY</b>		<b>349,306,666</b>	<b>337,716,878</b>

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



SHIRE OF EAST PILBARA  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2022

NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2020</b>	<b>164,390,343</b>	<b>51,330,019</b>	<b>131,500,487</b>	<b>347,220,849</b>
Comprehensive income for the year				
Net result for the year	1,435,187	0	0	1,435,187
Other comprehensive income for the year	17 0	0	(10,939,158)	(10,939,158)
Total comprehensive income for the year	1,435,187	0	(10,939,158)	(9,503,971)
Transfers from reserves	29 2,571,553	(2,571,553)	0	0
Transfers to reserves	29 (9,293,282)	9,293,282	0	0
<b>Balance as at 30 June 2021</b>	<b>159,103,801</b>	<b>58,051,748</b>	<b>120,561,329</b>	<b>337,716,878</b>
Comprehensive income for the year				
Net result for the year	10,365,057	0	0	10,365,057
Other comprehensive income for the year	17 0	0	1,224,731	1,224,731
Total comprehensive income for the year	10,365,057	0	1,224,731	11,589,788
Transfers from reserves	29 389,144	(389,144)	0	0
Transfers to reserves	29 (10,918,327)	10,918,327	0	0
<b>Balance as at 30 June 2022</b>	<b>158,939,675</b>	<b>68,580,931</b>	<b>121,786,060</b>	<b>349,306,666</b>

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



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SHIRE OF EAST PILBARA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022

NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	20,701,283	21,572,265	14,310,598
Operating grants, subsidies and contributions	9,265,381	7,569,056	5,289,415
Fees and charges	23,364,386	22,050,700	21,691,386
Interest received	578,778	406,800	447,855
Goods and services tax received	3,324,782	1,205,040	2,258,249
Other revenue	2,238,295	1,183,100	1,464,720
	59,472,905	53,986,961	45,462,223
<b>Payments</b>			
Employee costs	(13,600,155)	(15,302,629)	(13,323,189)
Materials and contracts	(20,014,939)	(22,709,359)	(14,090,946)
Utility charges	(1,969,104)	(2,036,200)	(1,722,437)
Finance costs	(143,905)	(221,847)	(176,638)
Insurance paid	(1,301,887)	(1,174,600)	(1,007,578)
Goods and services tax paid	(3,452,191)	(1,400,000)	(2,419,842)
Other expenditure	(1,064,841)	(734,200)	(1,461,106)
	(41,547,022)	(43,578,835)	(34,201,736)
<b>Net cash provided by (used in) operating activities</b>	18(b) 17,925,883	10,408,126	11,260,487
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a) (3,741,067)	(4,300,000)	(4,564,900)
Payments for construction of infrastructure	9(a) (11,078,751)	(34,115,500)	(7,643,947)
Non-operating grants, subsidies and contributions	6,126,880	6,168,800	9,794,397
Proceeds from financial assets at amortised cost	(22,685,739)		(8,489,704)
Proceeds from financial assets at fair values through profit and loss	0		(3,232)
Proceeds from sale of property, plant & equipment	10(b) 43,702	383,000	240,473
Proceeds from sale of infrastructure	55,592	0	0
<b>Net cash provided by (used in) investing activities</b>	(31,279,383)	(31,863,700)	(10,666,913)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	28(a) (466,131)	(1,209,500)	(937,918)
Payments for principal portion of lease liabilities	28(c) 0	0	(27,489)
Proceeds from new borrowings	28(a) 0	4,700,000	0
<b>Net cash provided by (used in) financing activities</b>	(466,131)	3,490,500	(965,407)
<b>Net increase (decrease) in cash held</b>	(13,819,631)	(17,965,074)	(371,833)
Cash at beginning of year	47,848,122	66,488,721	48,219,955
<b>Cash and cash equivalents at the end of the year</b>	18(a) 34,028,491	48,523,647	47,848,122

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





SHIRE OF EAST PILBARA  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>NET CURRENT ASSETS - At start of financial year - surplus/(deficit)</b>	27(b)	3,445,675	400,000	3,497,149
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities (excluding general rate)</b>				
Operating grants, subsidies and contributions		7,889,391	4,993,200	5,849,232
Fees and charges		23,132,292	21,840,000	21,891,386
Interest earnings		578,778	406,800	447,855
Other revenue		2,238,295	1,183,100	1,464,720
Profit on asset disposals	10(b)	76,352	152,800	104,147
Fair value adjustments to financial assets at fair value through profit or loss		4,996	0	0
		33,920,104	28,575,900	29,557,340
<b>Expenditure from operating activities</b>				
Employee costs		(13,635,742)	(14,067,500)	(13,297,414)
Materials and contracts		(16,673,452)	(20,502,700)	(13,980,130)
Utility charges		(1,969,104)	(2,036,200)	(1,722,437)
Depreciation		(16,061,765)	(16,900,100)	(17,671,266)
Finance costs		(515,827)	(248,600)	(170,308)
Insurance		(1,301,887)	(1,174,600)	(1,007,578)
Other expenditure		(942,416)	(734,200)	(1,461,106)
Loss on asset disposals	10(b)	(145,702)	(185,800)	(402,571)
		(51,245,895)	(55,849,700)	(49,712,810)
Non-cash amounts excluded from operating activities	27(a)	16,433,146	16,933,100	18,168,848
<b>Amount attributable to operating activities</b>		(892,645)	(10,340,700)	(1,986,622)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		6,509,379	6,168,800	7,262,953
Proceeds from disposal of assets	10(b)	99,294	383,000	240,473
Purchase of property, plant and equipment	8(a)	(3,741,067)	(4,300,000)	(4,564,900)
Purchase and construction of infrastructure	9(a)	(11,078,748)	(34,115,500)	(7,643,947)
		(8,211,142)	(31,863,700)	(4,705,421)
<b>Amount attributable to investing activities</b>		(8,211,142)	(31,863,700)	(4,705,421)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	28(a)	(466,131)	(1,209,500)	(937,918)
Proceeds from borrowings	28(a)	0	4,700,000	0
Payments for principal portion of lease liabilities	28(c)	0	0	(27,489)
Transfers to reserves (restricted assets)	29	(10,918,327)	(1,706,800)	(9,293,281)
Transfers from reserves (restricted assets)	29	389,144	11,999,700	2,571,553
<b>Amount attributable to financing activities</b>		(10,995,314)	13,783,400	(7,687,135)
<b>Surplus/(deficit) before imposition of general rates</b>		(16,653,426)	(28,021,000)	(10,882,029)
<b>Total amount raised from general rates</b>	26(a)	21,181,469	21,015,600	14,327,704
<b>Surplus/(deficit) after imposition of general rates</b>	27(b)	4,528,043	(7,005,400)	3,445,675

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

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

**1. BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 30 of the financial report.

**Judgements and estimates**

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

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Operating grants, subsidies and contributions from customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and Charges, licenses, registrations and approvals.	Building, planning, health, development and animal amangement	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and Charges - waste management fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and Charges - airport landing fees	permission to use facilities and runways	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and Charges - Use of Facilities general	Permission to enter and use facilities and equipment, attend functions and events.	Single point in time	Full payment in advance or on entry, where applicable credit provided on normal trading terms,	None	On entry to facility or at time of confirming booking
Fees and charges - sale of stock	kiosk and art centre stock on hand sales, aviation fuel	Single point in time	Full payment in advance or credit provided on normal trading terms,	None	Output method based on goods sold
Other Revenue - Private Works	contracted private works	Single point in time	Monthly in arrears	None	Output method based on works done

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

Revenue Recognition

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

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	21,181,469	0	21,181,469
Operating grants, subsidies and contributions	7,477,148	0	0	412,245	7,889,391
Fees and charges	21,467,671	0	1,664,621	0	23,132,292
Interest earnings	354,507	0	214,271	0	578,778
Other revenue	0	0	0	2,238,295	2,238,295
Non-operating grants, subsidies and contributions	0	6,509,379	0	0	6,509,379
<b>Total</b>	<b>29,309,324</b>	<b>6,509,379</b>	<b>23,060,361</b>	<b>2,650,540</b>	<b>61,529,604</b>

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	14,327,704	0	14,327,704
Operating grants, subsidies and contributions	5,849,232	0	0	0	5,849,232
Fees and charges	20,053,149	0	1,638,237	0	21,691,386
Interest earnings	251,167	0	196,688	0	447,855
Other revenue	0	0	0	1,464,720	1,464,720
Non-operating grants, subsidies and contributions	0	7,262,953	0	0	7,262,953
<b>Total</b>	<b>26,153,548</b>	<b>7,262,953</b>	<b>16,162,629</b>	<b>1,464,720</b>	<b>51,043,850</b>

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

2. REVENUE AND EXPENSES (Continued)

	Note	2022 Actual	2022 Budget	2021 Actual
<b>Interest earnings</b>				
Interest on reserve funds		265,430	371,800	223,611
Fees instalment and penalty interest (refer Note 26(c))		214,271	97,000	196,688
Other interest earnings		99,077	30,000	27,556
		<u>578,778</u>	<u>498,800</u>	<u>447,855</u>
<b>(b) Expenses</b>				
<b>Auditors remuneration</b>				
- Audit of the Annual Financial Report		53,570	128,600	55,000
- Other services		14,692	10,000	
		<u>68,262</u>	<u>138,600</u>	<u>55,000</u>
<b>Finance costs</b>				
Borrowings	28(a)	143,905	310,600	170,157
Other provisions: unwinding of discount	18	371,922	0	0
Lease liabilities	28(c)	0	0	151
		<u>515,827</u>	<u>310,600</u>	<u>170,308</u>
<b>Other expenditure</b>				
Impairment losses on trade and other receivables		354,519	160,000	317,572
Impairment losses on receivables from other contracts		(122,425)	10,000	0
Sundry expenses		710,322	574,200	1,143,534
		<u>942,416</u>	<u>734,200</u>	<u>1,461,106</u>

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

**3. CASH AND CASH EQUIVALENTS**

Note	2022	2021
	\$	\$
Cash at bank and on hand	16,449,341	4,852,570
Term deposits	17,579,150	42,985,552
<b>Total cash and cash equivalents</b>	<b>34,028,491</b>	<b>47,848,122</b>
Held as		
- Unrestricted cash and cash equivalents	8,084,961	9,748,066
- Restricted cash and cash equivalents	25,943,510	38,100,066
	<b>34,028,491</b>	<b>47,848,122</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

**Restricted financial assets**

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

Details of restrictions on financial assets can be found at Note 18.

**4. OTHER FINANCIAL ASSETS**

	2022	2021
	\$	\$
<b>(a) Current assets</b>		
Financial assets at amortised cost	42,637,421	19,951,682
	42,637,421	19,951,682
<b>Other financial assets at amortised cost</b>		
Term deposits	42,637,421	19,951,682
	42,637,421	19,951,682
Held as		
- Restricted other financial assets at amortised cost	18(a) 42,637,421	18(a) 19,951,682
	42,637,421	19,951,682
<b>(b) Non-current assets</b>		
Financial assets at fair value through profit and loss	97,255	92,259
	97,255	92,259
<b>Financial assets at fair value through profit and loss</b>		
Units in Local Government House Trust	97,255	92,259
	97,255	92,259
<b>Total restricted assets</b>	<b>4,999,118</b>	<b>4,733,762</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

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

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

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

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

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

**Impairment and risk**

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

**Restricted assets**

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

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

5. TRADE AND OTHER RECEIVABLES

Note	2022	2021
	\$	\$
<b>Current</b>		
Rates receivable	2,387,494	1,820,934
Trade and other receivables	2,345,311	2,996,283
GST receivable	531,469	404,058
Allowance for credit losses of trade and other receivables	22(b) (141,727)	(264,152)
Allowance for credit losses of rates receivables	22(b) (1,730,271)	(1,375,752)
	3,392,276	3,581,371
<b>Non-current</b>		
Pensioner's rates and ESL deferred	10,026	8,420
	10,026	8,420

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other receivables**

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

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

**Impairment and risk exposure**

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

**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 value is considered immaterial.

6. INVENTORIES

Note	2022	2021
	\$	\$
<b>Current</b>		
Fuel and materials	238,242	68,564
History Books	3,247	11,432
Baskets	14,389	15,487
	255,878	95,483

The following movements in inventories occurred during the year:

Balance at beginning of year	95,483	69,830
Inventories expensed during the year	(428,565)	(285,238)
Additions to inventory	588,960	310,891
Balance at end of year	255,878	95,483

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

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

**7. OTHER ASSETS**

**Other assets - current**

Prepayments  
Accrued income  
Contract assets

	2022	2021
	\$	\$
Prepayments	28,686	55,884
Accrued income	1,465,651	344,408
Contract assets	2,769,294	0
	<u>4,263,631</u>	<u>400,292</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

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

**Contract assets**

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

**Accrued Income**

Accrued income primarily relates to the Shire's right to consideration for services provided but not billed at the end of the year.

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



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

**8. PROPERTY, PLANT AND EQUIPMENT**

(a) Movements in Balances

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

	Note	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		5,980,500	13,696,770	52,903,875	72,581,145	798,788	8,207,576	81,587,509
Additions		0	1,299,963	1,861,274	3,161,237	242,792	1,160,871	4,564,900
Disposals		0	0	0	0	(16,866)	(223,680)	(240,546)
Revaluation increments / (decrements) transferred to revaluation surplus		(4,400,500)	4,209,826	(10,748,486)	(10,939,158)	0	0	(10,939,158)
Depreciation	10(a)	0	(694,561)	(3,079,463)	(3,774,024)	(286,464)	(1,512,595)	(5,573,073)
Balance at 30 June 2021		1,580,000	18,512,000	40,937,200	61,029,200	738,250	7,632,182	69,399,632
Comprises:								
Gross balance amount at 30 June 2021		1,580,000	18,512,000	40,937,200	61,029,200	1,932,780	14,212,702	77,174,682
Accumulated depreciation at 30 June 2021		0	0	0	0	(1,194,530)	(6,580,520)	(7,775,050)
Balance at 30 June 2021		1,580,000	18,512,000	40,937,200	61,029,200	738,250	7,632,182	69,399,632
Additions		2,512	1,795,955	364,916	2,163,383	108,803	1,468,881	3,741,067
Disposals		0	0	(122,844)	(122,844)	0	(42,679)	(165,523)
Depreciation	10(a)	0	(694,738)	(1,317,448)	(2,012,186)	(210,672)	(1,508,674)	(3,731,532)
Balance at 30 June 2022		1,582,512	19,613,217	39,861,824	61,057,553	636,381	7,549,710	69,243,644
Comprises:								
Gross balance amount at 30 June 2022		1,582,512	20,307,955	41,173,416	63,063,883	2,041,563	15,592,562	80,698,028
Accumulated depreciation at 30 June 2022		0	(694,738)	(1,311,592)	(2,006,330)	(1,405,202)	(8,042,852)	(11,454,384)
Balance at 30 June 2022		1,582,512	19,613,217	39,861,824	61,057,553	636,381	7,549,710	69,243,644

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

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

(b) Carrying Value Measurements

(i) Fair Value	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>					
Land	2/3	Market Approach using recent observable market data for similar properties	Independent registered valuer	June 2021	While the unit rates based on square metre could be supported by market evidence (Level 2) other inputs such as zoning, restrictions, accessibility (Level 3) required extensive professional judgement and impacted significantly on the final determination.
Buildings - non-specialised	2	Market approach using recent observable market data or similar properties	Independent registered valuer	June 2021	Price per square metre
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuer and management valuation	June 2021	This required estimating the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. Other inputs such as residual value, useful life, pattern of consumption and asset condition required extensive professional judgement and impacted significantly on the final determination.

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

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

(ii) Cost

<b>Furniture and equipment</b>	NA	Cost	NA	Purchase Cost
<b>Plant and equipment</b>	NA	Cost	NA	Purchase Cost

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

Note	Infrastructure - roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks and Gardens and Other	Infrastructure - Airport Infrastructure	Infrastructure - Landfill Rehabilitation	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	139,013,997	8,589,128	11,728,422	34,618,426	37,480,818	0	231,430,591
Additions	6,534,341	0	0	1,067,410	42,196	0	7,643,947
(Disposals)	0	0	0	(295,340)	(3,011)	0	(298,351)
Depreciation	(7,683,491)	(434,033)	(329,572)	(2,444,600)	(1,167,933)	0	(12,068,729)
Transfers	0	0	0	(15,490,657)	0	15,490,657	0
Balance at 30 June 2021	137,854,847	8,155,095	11,398,750	17,455,239	36,351,870	15,490,657	228,705,458
Comprises:							
Gross balance at 30 June 2021	159,757,077	9,445,192	12,383,757	22,539,880	40,346,455	16,781,414	261,253,785
Accumulated depreciation at 30 June 2021	(21,902,230)	(1,290,097)	(985,007)	(5,084,641)	(3,984,585)	(1,280,757)	(34,547,327)
Balance at 30 June 2021	137,854,847	8,155,095	11,398,750	17,455,239	36,351,870	15,490,657	226,706,458
Additions	6,053,504	274,382	184,282	4,297,722	258,858	0	11,078,748
(Disposals)	0	0	0	(3,121)	0	0	(3,121)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	(272,784)	(272,784)
Depreciation	(7,997,674)	(435,488)	(319,735)	(1,783,860)	(1,169,097)	(645,379)	(12,330,233)
Balance at 30 June 2022	135,910,677	7,993,989	11,273,297	19,985,980	35,442,631	14,572,494	225,179,068
Comprises:							
Gross balance at 30 June 2022	165,810,591	9,719,574	12,578,039	26,819,201	40,605,323	15,795,637	271,328,355
Accumulated depreciation at 30 June 2022	(29,899,904)	(1,725,585)	(1,304,742)	(6,833,221)	(5,162,692)	(1,223,143)	(46,149,287)
Balance at 30 June 2022	135,910,677	7,993,989	11,273,297	19,985,980	35,442,631	14,572,494	225,179,068

**SHIRE OF EAST PILBARA  
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FOR THE YEAR ENDED 30 JUNE 2022**

**9. INFRASTRUCTURE (Continued)**

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - Parks and Gardens and Other	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - Airport Infrastructure	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - Landfill Rehabilitation	2	Cost approach using depreciated replacement cost	Independent Valuation	June 2022	Price per metre/square metre units, future inflation discount rate (Level 2)

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

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

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

**10. FIXED ASSETS**

**(a) Depreciation**

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	8(a)	694,738	582,900	694,561
Buildings - specialised	8(a)	1,317,448	3,193,100	3,079,463
Furniture and equipment	8(a)	210,672	302,900	286,464
Plant and equipment	8(a)	1,508,674	1,423,100	1,512,585
Infrastructure - roads	9(a)	7,997,674	9,000,400	7,693,491
Infrastructure - Footpaths	9(a)	435,488	436,300	434,033
Infrastructure - Drainage	9(a)	319,735	344,400	329,672
Infrastructure - Parks and Gardens and Other	9(a)	1,763,860	447,700	1,799,221
Infrastructure - Airport Infrastructure	9(a)	1,168,097	1,169,300	1,167,933
Infrastructure - Landfill Rehabilitation	9(a)	645,379	0	645,379
Right-of-use assets - plant and equipment	11(a)	0	0	28,464
		<b>16,061,765</b>	<b>16,900,100</b>	<b>17,671,266</b>

**Depreciation rates**

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

**Asset Class**

Buildings - non specialised  
 Buildings - specialised  
 Furniture and Equipment  
 Plant and Equipment  
 Infrastructure - Roads  
 Infrastructure - Footpaths  
 Infrastructure - Drainage  
 Infrastructure - Parks and Gardens  
 Infrastructure - Airport  
 Infrastructure - Landfill Rehabilitation

**Useful life**

10 - 50 years  
 10 - 50 years  
 3 - 5 years  
 3 - 10 years  
 15 - 50 years  
 20 - 50 years  
 20 - 50 years  
 20 - 50 years  
 20 - 50 years  
 10 - 31 years

SHIRE OF EAST PILBARA  
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10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022	2022	2022	2022	2022	2022	2022	2021	2021	2021	2021	
	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	122,844	0	0	(122,844)	0	0	0	0	0	0	0	0
Furniture and equipment	0	0	0	0	0	0	0	0	16,866	0	0	(16,866)
Plant and equipment	42,879	43,702	21,023	(20,000)	418,000	383,000	152,800	(185,800)	223,880	240,473	104,147	(87,364)
Infrastructure - Parks and Garden	3,121	55,592	55,329	(2,858)	0	0	0	0	295,340	0	0	(295,340)
Infrastructure - Airport infrastruc	0	0	0	0	0	0	0	0	3,011	0	0	(3,011)
	168,644	99,294	76,352	(145,702)	418,000	383,000	152,800	(185,800)	538,897	240,473	104,147	(402,571)

The following assets were disposed of during the year.

	2022	2022	2022	2022
	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss
	\$	\$	\$	\$
<b>Plant and Equipment</b>				
<b>Governance</b>				
4122BE - Toyota RAV 4	22,879	43,702	21,023	0
1GXN941 MHR				
<b>Community amenities</b>				
P10-014 - Newman refuse - recycling Mobile recycling facility (MRF)	20,000	0	0	(20,000)
<b>Economic services</b>				
L190208- NULLAGINE CARAVAN PARK - Laundry / Storage Block - External Services	4,516	0	0	(4,516)
L190203- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Finishes	9,408	0	0	(9,408)
L190204- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Fittings	3,067	0	0	(3,067)
L190207- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Improvements	3,575	0	0	(3,575)
L190202- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Roof	8,844	0	0	(8,844)
L190205- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Services	41,686	0	0	(41,686)
L190200- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Substructure	18,208	0	0	(18,208)
L190201- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Superstructure	33,540	0	0	(33,540)
	165,523	43,702	21,023	(142,844)
<b>Other Asset class</b>				
<b>Program</b>				
L04-022 - Newman Nardoo loop Park - playground PC0353	0	27,796	27,796	0
Z15020A - Newman Wilara park - Palisade Fencing	2,858	0	0	(2,858)
PG17027D - NEWMAN - NARDOO LOOP PARK - softfall PC0353	263	27,796	27,533	0
	3,121	55,592	55,329	(2,858)
	168,644	99,294	76,352	(145,702)

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

10. FIXED ASSETS (Continued)

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement for assets held at cost**

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

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

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

**Revaluation**

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

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

**Revaluation (continued)**

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

**Depreciation**

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

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

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

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

**Depreciation on revaluation**

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

**Amortisation**

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

SHIRE OF EAST PILBARA  
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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.	Note	Right-of-use assets - plant and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2020		28,464	28,464
Additions		0	0
Depreciation		(28,464)	(28,464)
Balance at 30 June 2021		0	0
Additions		0	0
Depreciation	10(a)	0	0
Balance at 30 June 2022		0	0

The Shire did not enter into any new "Right of Use" lease agreements during the reporting period

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

Depreciation on right-of-use assets	10(a)
Interest expense on lease liabilities	28(c)
<b>Total amount recognised in the statement of comprehensive income</b>	

Total cash outflow from leases

	2022 Actual \$	2021 Actual \$
	0	(28,464)
	0	(151)
	0	(28,615)
	0	(27,640)
	0	0
	0	0
	0	0

(b) Lease Liabilities

Current  
Non-current

28(c)

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

SIGNIFICANT 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(c).

Right-of-use assets - valuation measurement

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included 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 amortised over the useful life of the underlying asset.



SHIRE OF EAST PILBARA  
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FOR THE YEAR ENDED 30 JUNE 2022

11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

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

	2022 Actual \$	2021 Actual \$
Less than 1 year	740,729	901,238
1 to 2 years	300,493	740,729
2 to 3 years	0	300,493
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	0	0
	1,041,222	1,942,460

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income	901,238	921,562
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The Shire leases houses to staff and aged persons with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

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.

**SIGNIFICANT ACCOUNTING POLICIES**

**The Shire as Lessor**

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

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

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

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

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

**12. TRADE AND OTHER PAYABLES**

<b>Current</b>
Sundry creditors
Prepaid rates
Bonds and deposits held
Accrued salaries and wages
Other accruals
Accrued interest on long term borrowings

	2022	2021
	\$	\$
	4,086,719	3,825,509
	128,246	40,266
	1,254,808	1,209,546
	167,801	141,935
	824,496	445,241
	15,153	20,423
	<b>6,477,223</b>	<b>5,682,920</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Bonds and Deposits Held**

Bonds and deposits held represent a payment made to the Shire as a security bond. These are normally payable after a period of 6 to 12 months, and is most commonly for the damage to footpaths or other Shire infrastructure caused by construction

**Trade and other payables**

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

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

**Prepaid rates**

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

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

**13. OTHER LIABILITIES**

**Current**  
**Contract liabilities**  
 Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Performance obligations for each type of liability are expected to be completed with funds recognised as revenue in accordance with the following time bands:

Less than 1 year

	2022 \$	2021 \$
	1,735,181	1,132,588
	2,009,129	2,391,628
	3,744,310	3,524,216
		<b>Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity</b>
<b>Contract Liabilities</b>		
\$	1,735,181	2,009,129

**SIGNIFICANT 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 the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(ii)) due to the unobservable inputs, including own credit risk.

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**14. BORROWINGS**

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Unsecured		\$	\$	\$	\$	\$	\$
WA treasury Corporation		384,436	2,008,676	2,393,112	466,132	2,393,112	2,859,244
<b>Total Unsecured borrowings</b>	<b>28(a)</b>	<b>384,436</b>	<b>2,008,676</b>	<b>2,393,112</b>	<b>466,132</b>	<b>2,393,112</b>	<b>2,859,244</b>

The Shire of East Pilbara has complied with the terms and conditions of its borrowing facilities during the 2022 and 2021 years.

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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

**Risk**

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

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

Employee Related Provisions

	2022	2021
	\$	\$
<b>Current provisions</b>		
Employee benefit provisions		
Annual Leave	713,018	787,562
Long Service Leave	532,381	384,829
	1,245,399	1,172,391
<b>Non-current provisions</b>		
Long Service Leave	143,553	206,840
	143,553	206,840
	1,388,952	1,379,231

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

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

Amounts are expected to be settled on the following basis:  
Less than 12 months after the reporting date  
More than 12 months from reporting date

Note	2022	2021
	\$	\$
	713,018	819,424
	675,934	559,807
	1,388,952	1,379,231

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**SHIRE OF EAST PILBARA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**16. OTHER PROVISIONS**

	Note	Provision for remediation	
		costs	Total
		\$	\$
<b>Opening balance at 1 July 2021</b>			
Non-current provisions		16,921,230	16,921,230
		16,921,230	16,921,230
Increase/(Decrease) provision			
Amounts used		(1,497,515)	(1,497,515)
Unused amounts reversed		0	0
Charged to profit or loss		0	0
- unwinding of discount	2(b)	371,922	371,922
<b>Balance at 30 June 2022</b>		<b>15,795,637</b>	<b>15,795,637</b>
<b>Comprises</b>			
Non-current		15,795,637	15,795,637
		15,795,637	15,795,637

During the year, the remediation costs were reviewed as part of the revaluation of Infrastructure - Landfill Rehabilitation with decreases in the provision being recognised in Other Comprehensive Income as part of the revaluation.

**Other provisions**

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

**Make good provisions**

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

A provision for remediation is recognised when:

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

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

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

**Provisions**

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

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

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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17. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	1,575,000	0	0	0	1,575,000	5,975,500	0	(4,400,500)	(4,400,500)	1,575,000
Revaluation surplus - Buildings	14,173,539	0	0	0	14,173,539	20,712,197	4,209,828	(10,748,486)	(6,538,658)	14,173,539
Revaluation surplus - Furniture and equipment	215,604	0	0	0	215,604	215,604	0	0	0	215,604
Revaluation surplus - Plant and equipment	3,367,076	0	0	0	3,367,076	3,367,076	0	0	0	3,367,076
Revaluation surplus - Infrastructure - roads	66,828,070	0	0	0	66,828,070	66,828,070	0	0	0	66,828,070
Revaluation surplus - Infrastructure - Footpaths	3,361,744	0	0	0	3,361,744	3,361,744	0	0	0	3,361,744
Revaluation surplus - Infrastructure - Drainage	8,937,971	0	0	0	8,937,971	8,937,971	0	0	0	8,937,971
Revaluation surplus - Infrastructure - Parks and Gardens and	1,282,573	0	0	0	1,282,573	1,282,573	0	0	0	1,282,573
Revaluation surplus - Airport Infrastructure	20,819,752	0	0	0	20,819,752	20,819,752	0	0	0	20,819,752
Revaluation surplus - Infrastructure - Landfill Rehabilitation	0	1,497,515	(272,784)	1,224,731	1,224,731	0	0	0	0	0
	120,561,329	1,497,515	(272,784)	1,224,731	121,786,060	131,500,487	4,209,828	(15,148,966)	(10,939,138)	120,561,329

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

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

**18. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

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

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	34,026,491	48,523,647	47,848,122
<b>Restrictions</b>				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	25,943,510	27,112,819	38,100,066
- Financial assets at amortised cost	4	42,637,421	19,951,682	19,951,682
		68,580,931	47,064,301	58,051,748
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	29	68,580,931	47,064,301	58,051,748
<b>Total restricted financial assets</b>		68,580,931	47,064,301	58,051,748

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

Net result		10,365,057	(89,400)	1,435,187
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(4,996)	0	0
Depreciation/amortisation		16,061,765	16,900,100	17,671,266
(Profit)/loss on sale of asset		69,350	33,000	298,424
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		187,489	3,148,261	(715,565)
(Increase)/decrease in other assets		(3,861,549)	0	30,413
(Increase)/decrease in inventories		(160,395)	(23,057)	(25,653)
Increase/(decrease) in trade and other payables		794,303	(2,065,178)	(37,819)
Increase/(decrease) in employee related provisions		9,721	(1,326,800)	(88,950)
Increase/(decrease) in other provisions		371,922	0	139,816
Increase/(decrease) in other liabilities		220,094	0	2,347,765
Non-operating grants, subsidies and contributions		(6,126,880)	(6,168,800)	(9,794,397)
<b>Net cash provided by/(used in) operating activities</b>		17,925,881	10,408,126	11,260,487

**(c) Undrawn Borrowing Facilities**

Credit card limit		50,000		50,000
Credit card balance at balance date		(14,678)		(20,154)
<b>Total amount of credit unused</b>		35,322		29,846

**Loan facilities**

Loan facilities - current		384,436		466,132
Loan facilities - non-current		2,008,676		2,393,112
<b>Total facilities in use at balance date</b>		2,393,112		2,859,244

<b>Unused loan facilities at balance date</b>		0		0
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**SHIRE OF EAST PILBARA  
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FOR THE YEAR ENDED 30 JUNE 2022**

**19. CONTINGENT ASSETS AND LIABILITIES**

The Shire does not have any contingent assets or contingent liabilities that should be included in this financial report.

**20. CAPITAL COMMITMENTS**

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	943,000	243,729
	943,000	243,729
Payable:		
- not later than one year	943,000	243,729

The capital expenditure projects outstanding at the end of the current reporting period represents Capital Works for various Public Buildings and the Contract for the Cape Keraudren Reverse Osmosis System.

SHIRE OF EAST PILBARA  
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21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Cr Anthony Middleton (2017 - Current)</b>			
President's annual allowance	50,451	50,000	3,906
Meeting attendance fees	24,930	21,600	16,749
Annual allowance for ICT expenses	2,500	2,000	1,088
	<b>77,881</b>	<b>73,600</b>	<b>21,743</b>
<b>(Former Councillor) - Cr Lynne Craigie (2019 - 2021)</b>			
President's annual allowance	0	0	38,702
Meeting attendance fees	0	0	18,999
Annual allowance for ICT expenses	0	0	1,742
Travel and accommodation expenses	0	0	64
	<b>0</b>	<b>0</b>	<b>59,507</b>
<b>Cr Wendy McWhirter-Brooks (2021 - Current)</b>			
Deputy President's annual allowance	9,459	9,847	6,775
Meeting attendance fees	18,583	17,000	0
Travel and accommodation expenses	3,383	0	417
Annual allowance for ICT expenses	1,833	2,833	1,012
	<b>33,258</b>	<b>29,680</b>	<b>8,204</b>
<b>(Former Councillor) - Geraldine Parsons (2011 - 2021)</b>			
Deputy President's annual allowance	3,153	3,153	11,110
Meeting attendance fees	4,646	18,778	16,261
Annual allowance for ICT expenses	458	414	1,000
	<b>8,257</b>	<b>22,345</b>	<b>28,371</b>
<b>Cr Anita Grace (1996 - 2022)</b>			
Meeting attendance fees	18,583	18,778	16,261
Annual allowance for ICT expenses	1,833	1,833	1,000
	<b>20,416</b>	<b>20,611</b>	<b>17,261</b>
<b>Cr Adrienne Mortimer (2019 - Current)</b>			
Meeting attendance fees	18,583	18,777	16,261
Annual allowance for ICT expenses	1,833	1,833	1,000
Travel and accommodation expenses	0	0	1,122
	<b>20,416</b>	<b>20,610</b>	<b>18,383</b>
<b>(Former Councillor) - Carol Williams (2017 - 2021)</b>			
Meeting attendance fees	0	0	6,775
Annual allowance for ICT expenses	0	0	417
	<b>0</b>	<b>0</b>	<b>7,192</b>
<b>(Former Councillor) - Dean Hatwell (2017 - 2021)</b>			
Meeting attendance fees	0	0	5,420
Annual allowance for ICT expenses	0	0	333
Travel and accommodation expenses	0	0	2,852
	<b>0</b>	<b>0</b>	<b>8,605</b>
<b>(Former Councillor) - Holly Fleming (2019 - 2022)</b>			
Meeting attendance fees	13,937	14,083	16,261
Child care expenses	0	0	3,356
Annual allowance for ICT expenses	1,375	1,419	1,000
	<b>15,312</b>	<b>15,502</b>	<b>20,617</b>
<b>Cr Langtree Coppin (1986 - Current)</b>			
Meeting attendance fees	18,583	18,778	16,261
Annual allowance for ICT expenses	1,833	1,833	1,000
Travel and accommodation expenses	8,090	0	9,628
	<b>28,506</b>	<b>20,611</b>	<b>26,889</b>
<b>Cr Karen Lockyer (2019 - Current)</b>			
Meeting attendance fees	18,583	18,778	16,261
Annual allowance for ICT expenses	1,833	1,833	1,000
Travel and accommodation expenses	369	0	0
	<b>20,785</b>	<b>20,611</b>	<b>17,261</b>
<b>Cr Stacey Smith (2019 - Current)</b>			
Meeting attendance fees	18,583	18,778	16,261
Annual allowance for ICT expenses	1,833	1,833	1,000
Travel and accommodation expenses	2,898	0	2,261
	<b>23,314</b>	<b>20,611</b>	<b>19,522</b>

SHIRE OF EAST PILBARA  
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21. RELATED PARTY TRANSACTIONS (cont)

(a) Elected Member Remuneration (cont)

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Cr Annabell Landy (2021 - Current)</b>			
Meeting attendance fees	13,937	14,083	0
Travel and accommodation expenses	5,749	0	0
Annual allowance for ICT expenses	1,375	1,419	0
	<b>21,061</b>	<b>15,502</b>	<b>0</b>
<b>Cr Peta Baer (2021 - Current)</b>			
Meeting attendance fees	13,937	14,083	0
Annual allowance for ICT expenses	1,375	1,375	0
	<b>15,312</b>	<b>15,458</b>	<b>0</b>
<b>Cr Matthew Anick (2021 - Current)</b>			
Meeting attendance fees	13,937	14,083	0
Annual allowance for ICT expenses	1,375	1,376	0
Travel and accommodation expenses	5,749	0	0
	<b>21,061</b>	<b>15,459</b>	<b>0</b>
	<b>305,579</b>	<b>290,600</b>	<b>253,555</b>

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

	2022 Actual \$	2022 Budget \$	2021 Actual \$
President's annual allowance	50,451	50,000	42,608
Deputy President's annual allowance	12,612	13,000	11,110
Meeting attendance fees	196,823	207,599	168,545
Child care expenses	0	0	3,356
Annual allowance for ICT expenses	19,455	20,001	10,997
Travel and accommodation expenses	26,238	0	16,939
21(b)	<b>305,579</b>	<b>290,600</b>	<b>253,555</b>

(b) Key Management Personnel (KMP) Compensation

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

	2022 Actual \$	2021 Actual \$
Short-term employee benefits	1,200,786	960,199
Post-employment benefits	158,632	116,084
Employee - other long-term benefits	43,176	21,731
Employee - termination benefits	121,070	214,338
Council member costs	305,579	253,555
21(a)	<b>1,829,243</b>	<b>1,565,907</b>

*Short-term employee benefits*

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

*Post-employment benefits*

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent annual leave and long service leave entitlements accruing during the year.

*Termination benefits*

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

*Council member costs*

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

SHIRE OF EAST PILBARA  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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21. RELATED PARTY TRANSACTIONS

(c) Transactions with related parties

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

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

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

	2022 Actual	2021 Actual
Sale of goods and services	\$ 0	\$ 13,160

(d) Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

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

iii. Entities subject to significant influence by the Shire

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

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22. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2022</b>					
Cash and cash equivalents	1.69%	34,028,491	17,579,150	16,449,341	0
Financial assets at amortised cost - term deposits	2.10%	42,637,421	42,637,421	0	0
<b>2021</b>					
Cash and cash equivalents	0.10%	47,848,122	42,995,552	4,852,570	0
Financial assets at amortised cost - term deposits	0.40%	19,951,682	19,951,682	0	0

Sensitivity

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

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	164,493	48,526

\* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 28(a).

**SHIRE OF EAST PILBARA  
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FOR THE YEAR ENDED 30 JUNE 2022**

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

**(b) Credit risk**

**Trade and Other Receivables**

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
<b>30 June 2022</b>						
Rates receivable						
Expected credit loss	0.72%	0.47%	0.72%	0.85%		
Gross carrying amount	26,721	752,712	448,458	1,211,555	2,439,446	
Loss allowance	19,317	355,054	320,652	1,035,248	1,730,271	5
<b>30 June 2021</b>						
Rates receivable						
Expected credit loss	0.09%	1.52%	3.11%	2.08%		
Gross carrying amount	23,119	482,012	420,710	903,181	1,829,022	
Loss allowance	16,419	293,815	268,630	796,888	1,375,752	5

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

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	Note
<b>30 June 2022</b>						
Trade and other receivables						
Expected credit loss	0.00%	0.01%	0.02%	0.25%		
Gross carrying amount	1,506,794	194,169	135,083	509,265	2,345,311	
Loss allowance	6,479	2,854	2,918	129,476	141,727	5
<b>30 June 2021</b>						
Trade and other receivables						
Expected credit loss	0.01%	0.01%	0.02%	0.43%		
Gross carrying amount	1,907,270	506,515	16,328	566,170	2,996,283	
Loss allowance	10,407	7,446	353	245,946	264,152	5

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

(b) Credit risk

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

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$	\$
Opening loss allowance as at 1 July	1,375,752	1,030,929	264,152	301,571	0	0
Increase in loss allowance recognised in profit or loss during the year	354,519	317,572	(122,425)	10,000	0	0
Receivables written off during the year as uncollectible	15,169	0	5,179	0	0	0
Unused amount reversed	(15,169)	27,251	(5,179)	(47,419)	0	0
Closing loss allowance at 30 June	1,730,271	1,375,752	141,727	264,152	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

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

**Contract Assets**

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

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

**(c) Liquidity risk**

**Payables and borrowings**

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

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

	<u>Due within 1 year</u>	<u>Due between 1 &amp; 5 years</u>	<u>Due after 5 years</u>	<u>Total contractual cash flows</u>	<u>Carrying values</u>
	\$	\$	\$	\$	\$
<b>2022</b>					
Trade and other payables	6,479,985	0	0	6,479,985	6,477,223
Borrowings	490,985	1,774,405	486,123	2,751,513	2,393,112
Other Liabilities	3,744,310	0	0	3,744,310	3,744,310
	<u>10,715,280</u>	<u>1,774,405</u>	<u>486,123</u>	<u>12,975,808</u>	<u>12,614,645</u>
<b>2021</b>					
Trade and other payables	5,682,920	0	0	5,682,920	5,682,920
Borrowings	595,932	2,265,389	486,123	3,347,444	2,859,244
Other Liabilities	3,524,216	0	0	3,524,216	3,524,216
	<u>9,803,068</u>	<u>2,265,389</u>	<u>486,123</u>	<u>12,554,580</u>	<u>12,066,380</u>



**SHIRE OF EAST PILBARA  
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FOR THE YEAR ENDED 30 JUNE 2022**

**23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

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

**SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**24. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest earnings**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

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

**k) Initial application of accounting standards**

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

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

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

- AASB 2017-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates

- AASB 2017-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 129 and Editorial Corrections

- AASB 2017-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 129 and Editorial Corrections

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

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

**25. FUNCTION AND ACTIVITY**

**(a) Service objectives and descriptions**

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

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

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

**25. FUNCTION AND ACTIVITY (Continued)**

**(b) Income and expenses**

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
<b>Income excluding grants, subsidies and contributions</b>			
Governance	96,357	66,400	131,530
General purpose funding	21,640,386	23,449,600	16,983,281
Law, order, public safety	35,434	51,800	59,364
Health	51,877	86,800	40,116
Education and welfare	1,045	9,000	81,440
Housing	399,892	344,600	394,377
Community amenities	5,222,739	6,166,500	5,126,446
Recreation and culture	1,452,691	2,253,600	2,185,005
Transport	16,347,002	15,437,700	17,058,059
Economic services	881,250	762,500	958,605
Other property and services	1,078,512	810,200	866,821
	47,207,185	49,438,700	43,885,044
<b>Grants, subsidies and contributions</b>			
Governance	46,605	0	0
General purpose funding	4,555,857	0	0
Law, order, public safety	454,217	0	133,414
Health	10,102	0	0
Education and welfare	8,051	0	0
Housing	37,042	0	0
Community amenities	379,245	0	151,067
Recreation and culture	2,265,707	800,000	0
Transport	5,960,589	5,368,800	5,978,472
Economic services	327,260	0	1,000,000
Other property and services	354,095	0	0
	14,398,770	6,168,800	7,262,953
<b>Total Income</b>	61,605,955	55,607,500	51,147,997
<b>Expenses</b>			
Governance	627,149	(433,100)	659,454
General purpose funding	(711,262)	(459,100)	(563,499)
Law, order, public safety	(1,243,770)	(1,244,400)	(1,581,371)
Health	(536,429)	(593,700)	(443,594)
Education and welfare	(2,121,571)	(2,602,700)	(2,340,868)
Housing	(1,025,797)	(916,500)	(1,009,776)
Community amenities	(6,749,607)	(6,303,600)	(6,506,243)
Recreation and culture	(11,127,001)	(13,139,100)	(11,859,105)
Transport	(22,711,146)	(24,955,200)	(21,695,712)
Economic services	(2,468,418)	(2,049,700)	(2,011,695)
Other property and services	(3,178,042)	(2,999,800)	(2,360,401)
<b>Total expenses</b>	(51,245,894)	(55,696,900)	(49,712,810)
<b>Net result for the period</b>	10,360,061	(89,400)	1,435,187

SHIRE OF EAST PILBARA  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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25. FUNCTION AND ACTIVITY (Continued)

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
<b>(c) Fees and Charges</b>			
Governance	349	500	143
General purpose funding	11,322	99,000	8,916
Law, order, public safety	35,434	27,800	30,820
Health	51,877	68,800	40,116
Education and welfare	955	2,500	0
Housing	398,121	297,000	345,239
Community amenities	4,769,051	5,868,500	4,805,234
Recreation and culture	770,776	740,100	723,361
Transport	16,244,125	14,140,000	15,102,852
Economic services	846,196	590,800	633,614
Other property and services	4,086	5,000	1,091
	<b>23,132,292</b>	<b>21,840,000</b>	<b>21,691,386</b>
<b>(d) Total Assets</b>			
Governance	10,743,256	10,161,147	
Law, order, public safety	2,670,661	2,537,171	
Health	64,118	79,600	
Education and welfare	5,619,276	5,815,294	
Housing	15,840,342	12,314,558	
Community amenities	24,443,016	23,615,219	
Recreation and culture	37,832,695	35,600,494	
Transport	260,832,981	255,931,125	
Economic services	4,765,285	3,873,963	
Other property and services	545,912	316,908	
Unallocated	15,748,358	17,838,240	
	<b>379,105,900</b>	<b>368,083,719</b>	

SHIRE OF EAST PILBARA  
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26. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate % \$	Number of Properties	2021/22 Actual Rateable Value*	2021/22		2021/22		2021/22		2021/22		2020/21 Actual Total Revenue \$		
					Actual Rateable Value*	Actual Rateable Value*	Actual Rateable Value*	Actual Rateable Value*	Actual Rateable Value*	Actual Rateable Value*	Actual Rateable Value*	Actual Rateable Value*			
<b>Gross rental valuations</b>															
GRV - Residential		0.07579	2,522	31,393,062	2,404,190	12.069	(13.257)	2,403,002	0	0	2,410,516	0	0		
GRV - Transient		0.10514	20	31,074,800	3,267,173	0	0	3,267,173	0	0	3,267,173	0	0		
GRV Non Residential - Town Centre		0.05257	42	4,596,402	241,580	0	0	241,580	0	0	241,580	0	0		
GRV Non Residential - Industrial		0.05257	121	12,893,798	677,828	0	0	677,828	0	0	677,827	0	0		
GRV Non Residential - Mixed Business		0.05257	14	1,576,950	71,534	0	0	71,534	0	0	82,848	0	0		
GRV - General*		0	0	0	0	0	0	0	0	0	0	0	0		
<b>Unimproved valuations</b>															
UV - Pastoral/Special Leases		0.14145	45	6,221,150	879,985	236.745	(80.606)	1,026,122	0	0	879,986	0	6,870,291		
UV - Other		0.2829	1,162	45,785,321	13,162,632	0	0	13,162,632	0	0	12,952,950	0	711,442		
<b>Sub-Total</b>			<b>3,927</b>	<b>133,540,211</b>	<b>20,704,920</b>	<b>248.814</b>	<b>(103.855)</b>	<b>20,849,889</b>	<b>0</b>	<b>0</b>	<b>20,512,880</b>	<b>0</b>	<b>14,439,514</b>		
<b>Minimum payment</b>															
<b>Gross rental valuations</b>															
GRV - Residential		715	654	2,215,394	454,750	0	0	494,780	0	0	486,210	0	0		
GRV - Transient		715	0	0	0	0	0	0	0	0	0	0	0		
GRV Non Residential - Town Centre		813	16	152,774	13,028	0	0	13,028	0	0	13,008	0	0		
GRV Non Residential - Industrial		813	5	23,432	4,065	0	0	4,065	0	0	4,065	0	0		
GRV Non Residential - Mixed Business		813	0	0	0	0	0	0	0	0	0	0	0		
GRV - General*		0	0	0	0	0	0	0	0	0	0	0	0		
<b>Unimproved valuations</b>															
UV - Pastoral/Special Leases		357	21	8,107	7,508	0	0	7,508	0	0	7,508	0	4,830		
UV - Other		715	794	853,828	554,870	0	0	554,870	0	0	567,710	0	337,120		
<b>Sub-Total</b>			<b>1,830</b>	<b>3,263,525</b>	<b>1,104,231</b>	<b>0</b>	<b>0</b>	<b>1,104,231</b>	<b>0</b>	<b>0</b>	<b>1,088,501</b>	<b>0</b>	<b>789,420</b>		
<b>Concessions on general rates (Refer note 26(b))</b>															
<b>Total amount raised from general rates</b>															
											21,851,381	180,000	0	21,791,381	15,238,934
											(775,761)			(775,761)	(511,230)
											21,015,620			21,015,620	14,327,704

(b) Total Rates

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1508 Income for not-for-profit entities.

\* Rateable value is based on the value of properties at the time the rate is raised.

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26. RATING INFORMATION (Continued)

Waivers or Concessions		2022		2022		2021	
Rate or Fee and Charge to which the Waiver or Concession Is Granted	Type	Waiver/Concession	Discount %	Discount \$	Actual \$	Budget \$	Actual \$
GRV - Industrial	Rate	Concession	30.00%		201,788	201,800	493,260
GRV - Mixed Business	Rate	Concession	30.00%		21,295	24,500	26,884
UV - Pastoral/ Special	Rate	Concession	63.00%		549,550	549,481	391,086
					772,633	775,781	911,230
Total discounts/concessions (Note 26)					772,633	775,781	911,230
Rate or Fee and Charge to which the Waiver or Concession Is Granted	Circumstances in which the Waiver or Concession Is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession				
GRV - Industrial	All assessments within categories with the exception of minimums	To implement consistency to general rate staged increases	To implement consistency to general rate staged increases				To implement consistency to general rate staged increases
GRV - Mixed Business							
UV - Pastoral/ Special							

SHIRE OF EAST PILBARA  
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26. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				
Single full payment	7/09/2021	0.0	0.00%	7.00%
<b>Option Two</b>				
First instalment	7/09/2021		4.00%	7.00%
Second instalment	9/11/2021	6.0	4.00%	7.00%
Third instalment	11/01/2022	6.0	4.00%	7.00%
Fourth instalment	15/03/2022	6.0	4.00%	7.00%

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	191,110	80,000	179,595
Interest on instalment plan	23,161	12,000	17,093
Charges on instalment plan	10,332	5,000	8,916
	224,603	97,000	205,604



SHIRE OF EAST PILBARA  
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27. RATE SETTING STATEMENT INFORMATION

Note	2021/22	2021/22	2020/21
	(30 June 2022 Carried Forward)	Budget (30 June 2022 Carried Forward)	(30 June 2021 Carried Forward)
	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	10(b) (76,352)	(152,800)	(104,147)
Add: Loss on disposal of assets	10(b) 145,702	185,800	402,571
Add: Depreciation	10(a) 16,061,765	16,900,100	17,671,266
<b>Non-cash movements in non-current assets and liabilities:</b>			
Financial assets at amortised cost	(4,996)	0	(3,232)
Pensioner deferred rates	(1,606)	0	(2,886)
Employee benefit provisions	(63,289)	0	65,460
Other provisions	371,922	0	139,816
<b>Non-cash amounts excluded from operating activities</b>	<b>16,433,146</b>	<b>16,933,100</b>	<b>18,168,848</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	29 (68,580,932)	(47,064,301)	(58,051,748)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 384,436	11,433,817	466,132
- Current portion of lease liabilities	11(b) 0	27,489	0
<b>Total adjustments to net current assets</b>	<b>(68,196,496)</b>	<b>(35,602,995)</b>	<b>(57,585,616)</b>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets	84,575,907	56,760,368	71,876,950
Less: Total current liabilities	(11,851,368)	(18,361,608)	(10,845,659)
Less: Total adjustments to net current assets	(68,196,496)	(35,602,995)	(57,585,616)
<b>Net current assets used in the Rate Setting Statement</b>	<b>4,528,043</b>	<b>2,795,765</b>	<b>3,445,675</b>

SHIRE OF EAST PILBARA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2020	New Loans During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
Loan 67 - Staff Housing		\$ 193,958	\$ 0	\$ (83,093)	\$ 100,068	\$ 193,958	\$ 0	\$ (83,000)	\$ 100,058
Loan 71 - Staff Housing		\$ 929,090	\$ 0	\$ (131,256)	\$ 798,365	\$ 929,091	\$ 0	\$ (131,300)	\$ 798,361
Loan 72 - Sewerage Upgrade		\$ 1,354,944	\$ 0	\$ (195,226)	\$ 1,229,720	\$ 1,354,944	\$ 0	\$ (126,200)	\$ 1,229,744
Loan 73 - Sewerage Upgrade		\$ 823,488	\$ 0	\$ (85,302)	\$ 737,053	\$ 823,465	\$ 0	\$ (82,400)	\$ 731,055
Loan 74 - Sewerage Upgrade		\$ 0	\$ 0	\$ 0	\$ 0	\$ 486,142	\$ 4,700,000	\$ (271,000)	\$ 4,923,542
Loan 66 - Airport Upgrade		\$ 486,142	\$ 0	\$ (486,142)	\$ 0	\$ 0	\$ 0	\$ (486,100)	\$ (486,100)
<b>Total</b>		<b>\$ 3,797,161</b>	<b>\$ 0</b>	<b>\$ (837,917)</b>	<b>\$ 2,859,244</b>	<b>\$ 3,797,160</b>	<b>\$ 4,700,000</b>	<b>\$ (1,208,500)</b>	<b>\$ 7,287,660</b>
<b>Total Borrowings</b>	14	<b>\$ 3,797,161</b>	<b>\$ 0</b>	<b>\$ (837,917)</b>	<b>\$ 2,859,244</b>	<b>\$ 3,797,160</b>	<b>\$ 4,700,000</b>	<b>\$ (1,208,500)</b>	<b>\$ 7,287,660</b>

\* WA Treasury Corporation

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

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
Loan 67 - Staff Housing		Housing	67	WATC*	6.47%	\$ (3,075)	\$ (12,300)	\$ (9,472)
Loan 71 - Staff Housing		Housing	71	WATC*	6.49%	\$ (51,980)	\$ (65,400)	\$ (55,941)
Loan 72 - Sewerage Upgrade		Community amenities	72	WATC*	4.49%	\$ (81,804)	\$ (88,800)	\$ (59,157)
Loan 73 - Sewerage Upgrade		Community amenities	73	WATC*	3.05%	\$ (26,440)	\$ (30,800)	\$ (24,246)
Loan 74 - Sewerage Upgrade		Community amenities	74	WATC*	1.40%	\$ 0	\$ (110,800)	\$ 0
Loan 66 - Airport Upgrade		Transport	66	WATC*	6.26%	\$ (143,905)	\$ (22,000)	\$ (21,887)
<b>Total</b>						<b>\$ (443,905)</b>	<b>\$ (510,800)</b>	<b>\$ (470,155)</b>
<b>Total Interest Repayments</b>	20a)					<b>\$ (443,905)</b>	<b>\$ (510,800)</b>	<b>\$ (470,155)</b>

SHIRE OF EAST PILBARA  
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28. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2021/22

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2022 Actual	2022 Budget	2022 Actual	2022 Budget		
Loan 74 - Sewerage Upgrade	WATC*		10	1.40%	0	6,500,000	0	6,500,000	0	0
Loan 75 - Marble Bar Aerodrome	WATC*		10	1.40%	0	5,000,000	0	5,000,000	0	0
					0	11,500,000	0	11,500,000	0	0

\* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual		Budget		Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022
						Principal at 30 June 2021	Principal at 30 June 2022	Principal at 30 June 2021	Principal at 30 June 2022				
Gym Equipment	11(b)					27,489	0	0	0	0	0	0	0
Total Lease Liabilities						27,489	0	0	0	0	0	0	0
Lease Interest Repayments													
Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending 30 June 2022		Budget for year ending 30 June 2022		Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022
Gym Equipment	2(b)		E6N0157912	Mella Financial	2.20%	0	0	0	0	0	0	0	0
Total Interest Repayments						0	0	0	0	0	0	0	0
										Actual for year ending 30 June 2021	Lease Term		
										18 Months			
										(151)			
										(151)			

SHIRE OF EAST PILBARA  
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29. RESERVE ACCOUNTS

	2022		2022		2022		2022		2022		2021		2021	
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
<b>Restricted by council</b>														
(a) Alice Springs Road Reserve	216,847	467	0	217,314	2,700	0	219,422	215,871	976	0	216,847	0	216,847	
(b) Cape Keraudren Reserve	293,390	301,191	0	594,581	4,600	0	299,624	363,789	1,644	(72,053)	293,390	(72,053)	293,390	
(c) Heavy Plant Reserve	1,511,097	3,253	0	1,514,350	19,300	0	1,509,684	1,837,818	11,159	(337,920)	1,511,097	(337,920)	1,511,097	
(d) Computer Technology Reserve	670,931	1,444	0	672,375	6,400	0	677,014	668,455	2,476	0	670,931	0	670,931	
(e) Newman Airport Reserve	42,392,849	7,716,480	0	50,109,329	230,700	(11,005,500)	31,994,973	35,879,532	7,360,401	(847,084)	42,392,849	(847,084)	42,392,849	
(f) Rec'n Facilities Maint Reserve	2,062,501	304,999	0	2,367,500	16,000	(100,000)	1,998,355	2,537,320	109,827	(584,646)	2,062,501	(584,646)	2,062,501	
(g) Staff Housing Reserve	563,058	301,771	0	864,829	7,100	0	569,468	557,666	5,392	0	563,058	0	563,058	
(h) Public Art Reserve	125,365	100,456	0	225,821	1,000	0	125,293	124,801	564	0	125,365	0	125,365	
(i) Waste Management Reserve	1,962,963	4,226	0	1,967,189	624,500	(700,000)	1,887,006	1,959,403	3,560	0	1,962,963	0	1,962,963	
(j) Annual Leave Reserve	972,884	2,094	0	974,978	972,324	0	732,788	968,504	4,380	0	972,884	0	972,884	
(k) Newman House Reserve	734,010	1,580	0	735,590	9,800	0	982,124	968,504	4,380	0	972,884	0	972,884	
(l) Public Building Maintenance Reserve	2,028,519	304,926	0	2,333,445	9,200	(10,000)	732,788	730,710	3,300	0	734,010	0	734,010	
(m) Martumulil Operations Reserve	814,612	126,867	(343,286)	598,193	2,069,674	(100,000)	1,966,074	2,390,433	10,813	(372,727)	2,028,519	(372,727)	2,028,519	
(n) Martumulil Infrastructure Project Rese	311,104	643,806	(45,858)	909,052	826,372	(84,200)	788,672	441,766	717,101	(344,246)	814,612	(344,246)	814,612	
(o) Future Infrastructure Reserve	3,154,499	853,791	0	4,008,290	310,955	0	365,955	309,934	1,170	0	311,104	0	311,104	
(p) Insurance Reserve	237,119	250,976	0	488,095	2,349,967	0	2,757,367	2,344,017	810,482	0	3,154,499	0	3,154,499	
	58,051,748	10,918,327	(388,144)	68,580,931	57,357,201	(11,989,700)	47,064,301	51,330,019	9,293,285	(2,571,566)	58,051,748	(2,571,566)	58,051,748	

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed. In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Alice Springs Road Reserve	Ongoing	To establish a road link to Alice Springs from Marble Bar to the Northern Territory border.
(b) Cape Keraudren Reserve	Ongoing	For the maintenance, development & enhancement of the Cape Keraudren Reserve.
(c) Heavy Plant Reserve	Ongoing	To fund the purchase of heavy plant that is needed for the operation of the Shire.
(d) Computer Technology Reserve	Ongoing	For the replacement, enhancement and upgrading of computer hardware and software.
(e) Newman Airport Reserve	Ongoing	For the upgrading, maintenance and enhancement of the Newman Airport.
(f) Rec'n Facilities Maint Reserve	Ongoing	For the upgrading and enhancement of recreation facilities.
(g) Staff Housing Reserve	Ongoing	For the upgrading and maintenance of staff and community housing assets.
(h) Public Art Reserve	Ongoing	For the development, maintenance & enhancement of Public Art within the three towns of the East Pilbara Shire.
(i) Waste Management Reserve	Ongoing	For the development, maintenance & enhancement of waste facilities including the sewerage plant.
(j) Annual Leave Reserve	Ongoing	For the upgrade, maintenance & enhancement of Newman House.
(k) Newman House Reserve	Ongoing	For the upgrade, maintenance and enhancement of Newman House.
(l) Public Building Maintenance Reserve	Ongoing	For the upgrading, maintenance and enhancement of Public Buildings.
(m) Martumulil Operations Reserve	Ongoing	To hold and utilise the allocation of Martumulil's funds.
(n) Martumulil Infrastructure Project Rese	Ongoing	For the upgrading, maintenance and enhancement of Martumulil Buildings.
(o) Future Infrastructure Reserve	Ongoing	For the development of new or replacement infrastructure with total project cost of greater than one (1) million dollars.
(p) Insurance Reserve	Ongoing	To provide for the liabilities that may arise from the Shire's insurance requirements

**SHIRE OF EAST PILBARA  
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**30. TRUST FUNDS**

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

	<u>1 July 2021</u>	<u>Amounts Received</u>	<u>Amounts Paid</u>	<u>30 June 2022</u>
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	758,224	0	0	758,224
Impounded Vehicle Income	4,545	0	0	4,545
Pilbara Regional Council	0	27,335	0	27,335
	<u>762,769</u>	<u>27,335</u>	<u>0</u>	<u>790,104</u>





## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2022 Shire of East Pilbara

To the Councillors of the Shire of East Pilbara

#### Opinion

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

- the Statement of Financial Position at 30 June 2022, and the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period
- 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 preparing and the Council for overseeing, the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

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

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

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

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

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

The Chief Executive Officer of the Shire is responsible for:

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

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

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

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

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

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

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

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

#### **My independence and quality control relating to the report on the financial report**

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



#### **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of East Pilbara for the year ended 30 June 2022 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
17 May 2023

